

SIGNATURE AUTHORIZATION CARD – CHECKING ACCOUNT, AO-69

3741

(No.150 September 2016)

Purpose/Use:

To established signature authorization for Revolving Fund (053) and Emergency Fire Time (351) checking accounts.

Legal Authority:

[Government Code 16305.3](#)
[SAM 8001.2; 8080](#)

References:

Cal fire Handbook [3742](#)

Forms/Related Documents

[AO-69](#)
[AO-69 guide card](#)

A signature Authorization Card – Checking Account (AO-69) must be completed for any permanent CAL FIRE employee who has been given the authority by Region Office or Sacramento Headquarters to sign on the following checking accounts:

- 053: Revolving Fund Account (RF)
- 351: Emergency Fire Time Account (EFT)

Each account requires a separate AO-69 to be on file in the Departmental Accounting Office (DAO). No person will sign checks until an authorization card bearing his signature has been prepared and filed by the department

CHECK SIGNERS

Authorization:

The following guidelines are used to determine if a Unit/Region/Sacramento should assign an employee as a check signer.

1. Must be a permanent CAL FIRE employee.
2. Must have a civil service classification title of Business Services Officer I, Sr. Accounting Officer Specialist or equivalent, or higher.

3. Unit must maintain the appropriate number of check signers to cover day to day operations.
4. Unit must maintain "Separation of Duties" per SAM 8080 while assigning check signers.

Revoke:

The following guidelines are used to determine when a Unit/Region/Sacramento should revoke a check signer.

1. Employee changes duties or Unit location (not station location).
2. Employee is no longer employed by CAL FIRE.
3. Employee name change (requires completion of a new AO-69)

SEPARATION OF DUTIES

Per SAM 8080, no one person will perform more than one of the following types of duties: **(NOTE: MEMBERS OF THE SAME FAMILY ARE CONSIDERED AS ONE PERSON).**

1. Receiving and depositing remittances.
2. Authorizing disbursements
3. Preparing checks
4. Operating a check signing machine.
5. Comparing machine – signed with authorizations and supporting documents, or signing checks manually
6. Initiating payment documents
7. Approving payment documents
8. Reconciling bank accounts and posting the General Ledger or any subsidiary ledger affected by cash transactions.
9. Controlling blank check stock.

See Handbook 3742.3 for detailed information about the separation of duties and internal controls.

AO-69

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3741.1

Unit/Region/Sacramento HQ

When the Unit/Region/Sacramento determines that an employee may sign on a checking account, three AO-69s are to be completed. This form is available on the

CAL FIRE intranet or from the DAO Revolving Fund Supervisor. The AO-69 must be printed on **COLORED** cardstock.

Using the AO-69 Guide card (AO-69gc) found on the Intranet as a reference, complete the following items:

1. Index: Index number of the location of the employee.
2. Unit: Name of the Unit.
3. Location: Use the following location guide: Admin; ECC; Fire Prev; Res Mngt; Station Name or Camp Name.
4. Signature: Employee's signature as it will appear on the check.
5. Date Signed: self-explanatory.
6. Acct. No.: 053 for Revolving Fund Account or 351 for Emergency Fire Time Account.
7. Type Name and Title: Type name and employee civil service classification title.
8. Title of the Account: Revolving Fund Account for 053 or Emergency Fire Time Account for 351.
9. Signature of the Unit Chief or Designee: Approving Official.
10. Date signed: Date of signature

Unit is to retain a photocopy for unit records. Forward three (3) originals to Region Office for approval and signature.

Region Office duties

Complete the following:

11. Authorized by: Signature of the Region Chief or Designee.
12. NOTE: At this date, the employee is authorized to sign checks.

When signed, retain an original and forward two (2) originals to DAO – Fund Accounting.

Revoke

If AO-69 is to be revoked, send email to Departmental Accounting Officer or designee. Include name, index and date to be revoked.

Annually

Approximately January 15th of each year: When requested from DAO, verify AO-69s by Unit. Submit to DAO-Fund Accounting any AO-69's that should be revoked.

DAO – Fund Accounting duties

When AO-69 is received from Region Office, verify the following:

1. #3 – Location Name should be entered.
2. #7 – Typed Name and Title must be entered. Title must be a civil service classification of Business Services Officer I, Sr. Accounting Officer specialist and equivalent or higher.
3. #11 – Authorized by must be signed by Region Chief or designee.
4. DAO approval: The Departmental Accounting Officer or designee must sign both AO-69s for DAO approval.
5. If AO-69 is revoked.
 - Pull AO-69 from file and diagonally draw line across the AO-69.
 - Signature of Departmental Accounting Officer or designee and date.
6. Update the Signature Card Database. Use pathway: F / Data / Accounting / Accounting Share / Signature Cards / Signature Cards 03.mdb.
7. Send a signed or revoked AO-69 to Region Office
8. File approved AO-69 by Index, then alphabetical order in the AO-69 box.
 - A. If revoked, file in closed section by alphabetical order by calendar year.

Quarterly

Review the AO-69 box with the Signature Card Database File

1. AO-69s should be in index by alphabetical order.

Annually

Approximately December 31st of each year: Review and reconcile the Signature Card Database File

1. AO-69s should be in index by alphabetical order.
2. Submit list to DAO – Revolving Fund Supervisor for files.
3. Send a cover letter and list to Region Office for verification of AO-69's with a deadline.
4. Follow up by January 30th of each year with units to ensure completion

[\(see next section\)](#)

[\(see HB Table of Contents\)](#)

[\(see Forms or Forms Samples\)](#)