

Signatures are a Key Fraud Control

Signatures, whether handwritten or digital, are a key control in the fight against fraud. A signature on a document is not merely a formality; it carries significant weight and indicates that the signer acknowledges, accepts, and agrees to the contents of the document, attestation, or certification. Many fraud controls rely on signers fully reviewing documents and their contents before signing.

The Q&As below highlight the importance of your signature as a key fraud control.

 Do you have signature authority to sign the document?

- Employees should ensure they have signature authority for any document they sign.

 Do you understand what you are attesting to before signing?

- Review the portion of the document specifying what you are certifying or attesting to.

 Did you review the entire document and its supporting materials before signing?

- Only sign and date a document when all pages, including supporting documentation, are included and have been thoroughly reviewed.

 Why should you use a digital signature to sign work-related documents?

- Digital signatures offer increased security and accountability compared to “wet” or manual signatures, which are susceptible to forgery or tampering.

 When should you decline to sign a document?

- It does not comply with USF or DSO policies and procedures.
- You do not understand or have unresolved questions about what you are signing.
- Information within the document is not supported or explained.
- You lack the knowledge or authority necessary to sign the certification or attestation.

Where can I find more information?

 [USF Regulation 5.001](#): Fraud Prevention and Financial Detection

 USF Office of Internal Audit website: <https://www.usf.edu/audit/>

How can I report potential fraud or abuse?

 Notify your supervisor.

 Contact the USF Office of Internal Audit at (813) 974-2705

 Report activities anonymously through the [EthicsPoint](#) hotline at (866) 974-8411