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To: Chief Fiscal Officers, General Counsels and MMARS Liaisons

From: Kristine Hill-Jones, Assistant Comptroller
Amy Nable, Assistant Comptroller and General Counsel

Date: June 14, 2021

Subject: CONTRACT AND ISA EXECUTION AFTER THE COVID-19
STATE OF EMERGENCY; Replaces Interim Guidance Issued March 19, 2020

Interim Contract and ISA Guidance Rescinded and Replaced

On March 19, 2020, the Office of the Comptroller (CTR) issued guidance titled, “Interim Contract and ISA Execution Guidance during the COVID-19 State of Emergency Period.” In recognition of the lifting of the COVID-19 State of Emergency by Gov. Charles Baker, effective June 15, 2021, that guidance is rescinded as of that date. CTR is simultaneously issuing the following updated guidance, which takes effect as of June 15, 2021.

CTR Commitment to Supporting Agencies and Staff in all Work Locations

CTR recognizes that, as the result of the pandemic, many Commonwealth departments have changed or will be changing, on a long term or permanent basis, their business processes, work locations, and frequency with which employees may be required to work from the traditional office location. CTR is committed to continuing to support departments in conducting their business and creating efficiencies utilizing technology in order to fulfill legislative directives, maintain required controls, and adhere to governing policy and regulations, regardless of what procedures and policies an agency may implement concerning its employees’ work location.

Acceptable Forms of Signature

Effective June 15, 2021, for all 1) CTR forms, including the Standard Contract Form, W-9s, Electronic Funds Transfer (EFT) forms, ISAs, and other CTR-issued documents and forms, or 2) documents related to state finance and within the statutory area of authority or control of CTR (i.e. contracts, payrolls, and related supporting documentation), **CTR will accept signatures executed by an authorized signatory in any of the following ways:**

1. Traditional “wet signature” (ink on paper);
2. Electronic signature that is either:
 - a. Hand drawn using a mouse or finger if working from a touch screen device; or

- b. An uploaded picture of the signatory's hand drawn signature
3. Electronic signatures affixed using a digital tool such as Adobe Sign or DocuSign.

If using an electronic signature, the signature must be visible, include the signatory's name and title, and must be accompanied by a signature date.

Please be advised that typed text of a name not generated by a digital tool such as Adobe Sign or DocuSign, even in computer-generated cursive script, or an electronic symbol, are not acceptable forms of electronic signature.

DHSA Execution Certification

Effective June 15, 2021, the DHSA execution certification authorized by CTR's Interim Contract and ISA Execution Guidance will no longer be an acceptable method of executing documents. Due to the unanticipated length of the State of Emergency period, CTR has decided to waive the requirement in that Guidance that departments using the DHSA execution certification submit a wet signature within 30-days after execution of the contract or ISA. However, departments still have an obligation and responsibility to ensure that these contracts, signatures, and supporting documentation have been properly vetted and signatures have been authenticated.

Retroactivity of Guidance to Beginning of State of Emergency

This guidance will apply retroactively to contracts and ISAs that were executed during the COVID-19 state of emergency. Provided the electronic signature that was used meets the requirements above, these documents will be considered in compliance with CTR signature guidance.

Updates to CTR Guidance, Policies and Forms

CTR will update all guidance, policies, and forms to add electronic signature along with the traditional wet signature as an acceptable method of executing the following documents: 1) CTR forms, including the Standard Contract Form, W-9s, Electronic Funds Transfer (EFT) forms, ISAs, and other CTR-issued documents and forms; or 2) documents related to state finance and within the statutory area of authority or control of CTR (i.e. contracts, payrolls, and related supporting documentation).

Form Submission through DocuSign and Adobe Sign

CTR has launched a document workflow via DocuSign for the submission and acceptance of W-9 and EFT forms. We are working to expand this workflow to other forms.

CTR is also working with the Executive Office of Technology Services and Security (EOTSS) to create a workflow that will enable documents to be submitted to CTR via Adobe Sign.

Security Reminder

Contract and payment fraud increases during challenging times. There is an increased risk when amendments are made, and those with ill intent may seek to "redirect" payments to fraudulent contract addresses and bank accounts. Departments must validate contractor information, names, addresses, bank account numbers, etc., by contacting the contractor or vendor directly using contact information already on file at the department and not via an email received, contact

information within the content of the email or a phone call received at the agency. Department staff verifying the information have a significant role in confirming the identity of the person seeking to have the change made and the accuracy of the information to be changed. If staff are working remotely, documents should not be approved until thorough vetting occurs, including files that may need to be reviewed on-site within the office. It is important that department staff validate contractor information from multiple sources, rather than relying on a single email, fax, or phone call, to prevent fraudulent or misdirected payments.

Key security recommendations and action steps that agency staff should implement for all electronic business include:

- Validating that all emails are legitimate. Take additional time to review email content, format and email address by comparing information already on file. Staff should view any email as potentially malicious and proceed cautiously.
- Department staff should not use personal email addresses for department business and should view emails from a contractor's personal email address with suspicion. Scan all email attachments for viruses prior to opening.
- Do not open any link without first hovering over it and determining if the link is legitimate.
- Do not enable any macros in documents, as these are usually malicious.
- Emails to CTR must be from a state department email business address.

CTR is here to Help

CTR understands that challenges may still exist after the State of Emergency ends, as new work models, including hybrid work, are implemented. Nonetheless, our goal remains the same - to be a valuable and helpful resource that is able to assist agencies with the financial processing that enables them to meet the core mission of their agency.

The CTR team is active and available between the hours of 9:00 am and 5:00 pm, Monday through Friday to answer your questions.

If you have questions regarding this memo, you can submit an inquiry on the CTR Solution Desk ServiceNow Portal. Please visit macomptroller.org/solution-desk to log in.