

Electronic signatures

Guide for using electronic signatures for accounts



Prepared by Audit Scotland
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1. Introduction

- 1.** Audit Scotland uses a system for electronic signatures (DocuSign) that it recommends all bodies use for signing annual accounts. Annual accounts signed electronically are acceptable for laying in Parliament.
- 2.** Electronic signatures simplify the process of signing accounts. Accounts can be signed using any device from any location. There is no longer a need for duplicate copies to be signed, thus reducing the risk of missing a signature and all signatories have immediate access to a high quality PDF version of the accounts.
- 3.** Your appointed auditor may choose to use DocuSign, an alternative electronic signature system, or continue to sign in person. If you have an electronic signature system that you wish to use, your auditor may be able to sign using your system.
- 4.** You should ensure that any electronic signature system complies with legislative requirements. DocuSign complies with legislation and is also GDPR compliant.

2. How the process works

5. If you wish to use DocuSign, you need to provide your auditor with the following at least 2 days before the expected date of signing:

- Documents to be signed. These should be in a PDF format. If they are not in a PDF format, DocuSign can convert them but there is a risk of pagination and formatting errors.
- Page numbers for each signature, including whether it needs a date. DocuSign can add a date filed which adds the date when the document is signed. You should use the date field to avoid problems in the event that the documents are signed on a different day to that planned.
- Contact details for all who will be involved in signing the documents. The details needed are full name, job title and email address.

6. You can include other staff in the process to be added as recipients of the documents. This will allow your staff to check that the documents that have been uploaded are correct and that all is ready for signing.

7. Your auditor will then liaise with Audit Scotland who will upload the documents ready for signing. The officer from Audit Scotland who will be managing the process will send an email to inform those involved in signing to expect an email from the following email address: DocuSign EU System dse@eumail.docusign.net. If staff do not receive an email from this address within an hour of the first email, they should check their quarantine or spam folder in the first instance.

8. The link in the system generated email will expire after 48 hours. If this happens, you can request a replacement email from the system via the original email.

9. Once everyone required has signed the documents, they will all receive a further email from the system with a link to the completed document(s) and a certificate confirming the validity of the signatures. This certificate will show the date and time that each individual signed the document.

10. You can choose for your signature to render as either:

- A typed signature for which you can select the font that will be used.
- A drawn signature using either a touch screen or a mouse.
- A scanned copy of your signature, if you have a DocuSign account.

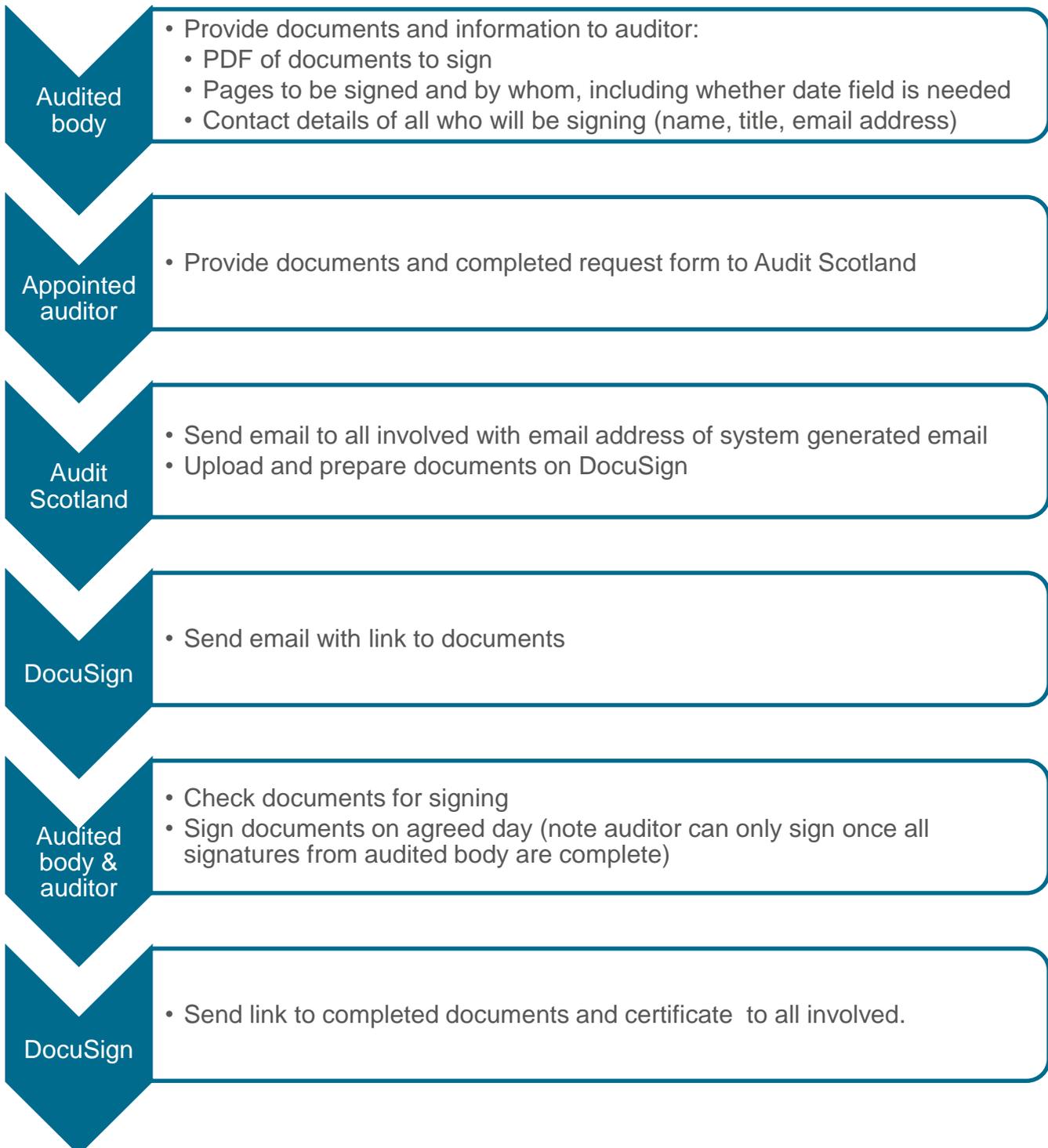
11. You can set up a free 30 day DocuSign account at <https://www.docusign.co.uk/> where you can upload a scanned version of your

signature. The free features will lapse after 30 days but your profile with the scanned signature will remain. If you do this, you can also download the DocuSign app to use on whichever device you wish.

12. A flowchart of each step by each different participants is included over the page, and a list of frequently asked questions follows the flowchart.

13. Once documents have been signed using DocuSign, no further changes can be made. If the accounts need information such as a laying reference number, you must ensure that this is added to the accounts before they are uploaded to DocuSign.

3. Process flowchart



4. Frequently asked questions

What are electronic signatures?

Electronic signatures can be divided into three groups:

- Simple electronic signatures – these include scanned signatures and tickbox plus declarations.
- Advanced electronic signatures – these are uniquely linked to the signatory, are capable of identifying the signatory, and are linked to data within the signature that can detect any changes made.
- Qualified electronic signatures – an advanced electronic signature that is created by a qualified electronic signature creation device, and which is based on a qualified certificate for electronic signatures.

DocuSign is a Qualified electronic signature.

A qualified electronic signature is an electronic signature that is compliant to EU Regulation No 910/2014 (eIDAS Regulation) for electronic transactions within the internal European market. It enables you to verify the authorship of a declaration in electronic data exchange over long periods of time. Qualified electronic signatures can be considered as digital equivalent to handwritten signatures (also sometimes described as wet signatures).

Scotland has formally recognized eSignatures since 2002, with the Electronic Signatures Regulations 2002, established after the passing of the EU Directive on electronic signatures in 1999.

Do I have to use DocuSign?

No.

You can use DocuSign or another electronic signature system, or you can continue to sign in person.

We recommend that any alternative electronic signature system offers Qualified electronic signatures.

What are the benefits of electronic signatures?

Electronic signatures are particularly useful where you are unable to meet in person to sign documents.

Once the documents are in the system, both you and your auditor can confirm that the accounts are the correct audited version. There is no longer a need to create and sign multiple copies of accounts.

The resulting file will be in a good quality and electronically searchable PDF format.

How do I send accounts to be electronically signed?

Your auditor will speak to you about the process. You need to tell them who needs to sign the accounts, what pages the signatures need to be on, whether the signatures also need a date field and include email addresses of each person signing.

You should send your auditor a PDF version of the accounts.

What will my signature look like?

You have three options for what your signature will look like:

- A typed signature for which you can select the font that will be used.
- A drawn signature using either a touch screen or a mouse.
- A scanned copy of your signature, if you have a DocuSign account.

All three options are legally valid signatures because they are associated with your email address. A drawn signature does not need to look like your actual signature.

Do I need an account to use DocuSign?

No.

You do not need to have a DocuSign account to use it to sign documents set up by someone with an account.

Audit Scotland has offered to provide this service to all appointed auditors. Some auditors may have their own accounts and do it themselves.

You will receive an email with a link to the documents for signing. You may be asked if you wish to create a free 30 day account, but you do not need to do this.

You can set up a free account in which you can upload a scan of your signature. If you do this, you can use that scanned signature as the image of your electronic signing. If you wish to do this you should set up your account before the date of the meeting to sign the documents.

The main features of your free account will lapse after 30 days but your account with your signature will remain.

Can I sign the documents at the meeting?

Yes.

You will be asked to sign first. Once you have signed, the auditor will receive an email request to sign.

You will be able to sign the documents as soon as you receive the system generated email. Please wait until the agreed meeting date to apply your signature.

If the auditor has completed their checks to confirm that the set of accounts in DocuSign is the same as the audited version, they can sign the accounts straight away.

What devices can I use for signing accounts?

You can use either a computer, tablet or phone to sign the accounts.

What if I want to publish a version with scanned signatures on our website?

You will have web access to the completed documents which you can publish on your website. Nevertheless, you may wish to publish a version with scanned signatures on your website for aesthetic reasons in the event that you select the typed or drawn signature options in DocuSign.

If you do this:

- you should ask permission from your auditor to use their signature
- your auditor will need to ensure that the published version is the same as the version with the legal signature.

Can accounts signed with electronic signatures be laid in Parliament?

Yes.

We have confirmed with Clerks in Parliament that they would be happy for annual accounts with electronic signatures using DocuSign. We recommend that any electronic signature system use Qualified electronic signatures.

You must ensure that the accounts include any information required for laying the accounts (such as laying reference number) before you send them to be signed. Documents cannot be altered after they have been signed. You may need to contact the Scottish Government to modify arrangements for receiving such information.

What evidence do I need to keep to prove that it's my signature?

You can download a certificate that is produced when everyone has completed signing the document. This records the email addresses and IP addresses of all the people who signed the document, and the time and date of each signature.

You can do this using the link on your email confirming everybody has signed the document.

Is this system just for the current pandemic when we're all working remotely?

We believe that this system offers benefits that will remain beyond the current year and recommend that auditors adopt it as the default method of signing accounts. We will continue to offer DocuSign as long as sufficient auditors and bodies want to continue using it.

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Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

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