



Contractor Authorized Signatory Listing Policy

Effective: July 1, 2004
Last Updated: February 23, 2026

Executive Summary

This policy is issued jointly by the Office of the Comptroller (CTR) and the Operational Services Division (OSD) and outlines the requirements for collecting and maintaining a Contractor Authorized Signatory Listing (CASL) form for any contract executed by a department. This policy applies to all state departments within the Judiciary, Executive and Legislative Branches (see the [CTR/OSD Commodities and Services Policy](#) for information about department procurement levels). A CASL Form must be obtained for all contracts, regardless of value.

Considerations

In general, the Office of the Attorney General (AGO) represents departments in contract-related litigation. To facilitate such representation, verification of contractor signature authorization should be attached to every contract as part of the contract file. Verification that a contract was executed by authorized signatories of both the contractor and the department is essential to ensure that a contract is legally valid.

Policy

For a new contract (including grants, leases, subsidies, etc.) and contract amendments to be legally valid, it must be executed by an authorized signatory of both the department and the contractor. Contractors include corporations, partnerships, sole proprietorships, other non-public entities, and public entities (including municipalities and authorities). A department must take reasonable steps to verify that a contract has been executed by an authorized signatory of the contractor. An authorized signatory is an individual who is authorized to sign on behalf of the contractor and has authority to legally bind the contractor.

Departments must establish internal procedures for obtaining and retaining CASL forms for businesses, municipalities, and individuals. A department must use the CASL form issued by CTR. A CASL form is not required for Interdepartmental Service Agreements (ISAs), since authorized signatories for such contracts are recorded as part of the Department Head Signature Authorization process.

At a minimum, a list of authorized signatories for a contractor must be attached to the record copy of each contract or contract amendment retained by the department (for more information about records copies of fiscal records, please see [CTR's Fiscal Records Management Policy](#)). A department may have contractors execute a single CASL form, as part of either the procurement or contract execution process, which is then attached to each contract the department has with that contractor. The listing does not have to be attached to contracts submitted to CTR - for "PEND" review and processing. This post-audit review of procurement documents and accounting information is intended to verify compliance with CTR and OSD policies and procedures before finalizing a document in the statewide enterprise accounting system. Documentation supporting contractor signature authorization may be requested by CTR during quality assurance and other post-audit reviews. The names and job titles of contractors'

authorized signatories are public records, under Massachusetts law, and may be provided by a department in response to a request.

Contractors are responsible for ensuring that the listing of authorized signatories is current, since the department will rely on this listing for verification of signatures on contracts with that contractor. The contractor must promptly provide the department with an updated listing (by mail, email, or fax) whenever the individuals on this listing change.

Departments may periodically request, for any reason, that contractors validate the current listing information, and contractors must immediately notify the department regarding changes to an authorized signatory.

The department is responsible for personally verifying that major fiscal changes {such as contract execution, amendments, Taxpayer Identification Number (TIN) / Federal Employer Identification Number (FEIN), legal address, legal name, bank accounts, electronic funds transfer (EFT), and payment remittance addresses} are requested by a listed authorized signatory, to ensure the change is appropriate and properly authorized. Due to the increased incidence of fraud and identify theft, personal verification requires not relying solely on email or a phone call, but taking additional steps using alternate channels to verify that the department is not interacting with an imposter. Voices can be spoofed with artificial intelligence tools, and fraudsters are highly skilled at impersonation, so phone calls may not be sufficient. Alternate channels to verify major fiscal changes include contacting the authorized signatory through video calls (e.g., Zoom, FaceTime) and, if unfamiliar with the signatory, asking the signatory to show official ID to verify identity. Departments should also have a process in place to validate that the signatory is not an imposter. Examples include setting up a contractor PIN, or asking the caller to validate key information that is included in the contract file.

Departments may require contractor verification of signature authorization and authenticity of the actual signature. Verification of authority for corporations may include requiring a copy of a vote by the official body of the contractor, or the corporate clerk that the listed individuals (or any persons holding the title(s) identified) are authorized to execute contracts and other legal documents on behalf of the contractor and otherwise legally bind the contractor in all business interactions with the department. Verification of authenticity of the signature may include requiring a notarized signature by the contractor to compare with any contract or contract amendment to ensure that the contract signature is witnessed and the identity of the individual has been verified. Note that all contractors who are individuals, sole-proprietors, or single member LLCs, must sign the CASL form before a notary public.

Internal Controls

Department heads are required to annually complete CTR's Internal Control Certification (ICC). As part of that process, departments are required to certify compliance with this policy. CTR may also conduct periodic interviews and desk reviews to verify compliance with this policy.

Information Sources

Links

- [Contractor Authorized Signatory Listing Form for Contractors](#)
- [Contractor Authorized Signatory Listing Form for Sole Proprietors](#)

Contacts

- [CTR Solution Desk](#)