

# STATE CONTROLLER POLICY

## REVIEW AND APPROVAL OF STATE CONTRACTS

### NON-DELEGATED AGENCIES AND NON-DELEGATED INSTITUTIONS OF HIGHER EDUCATION

Agencies and institutions of higher education that do not have an agency controller who has delegated signature authority from the State Controller shall send all State Contracts to the Office of the State Controller for review and approval.

The Office of the State Controller shall use the risk-based approach to determine whether to obtain review by and approval of the Office of the Attorney General.

---

**David J. McDermott, CPA**  
**State Controller**