

## FCS Resource

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### CPA Signature Troubleshooting For Annual Financial Statements (AFS)

The purpose of this resource is to provide information for CPAs completing the CPA Signature on the AFS Report's Cover Sheet.

#### Important Notes to know regarding the CPA Signature:

- The CPA must sign by double-clicking on the signature box.
- In order to edit the AFS report, the CPA will have to remove the signature and then re-add it once the report is complete.
- The Mac version of Excel does not support the signature line function. CPAs completing the AFS Report will need to use Excel on a Windows PC. If a licensee does not have access to a Windows PC to upload the AFS Report to Accela, please email [CRA-AFS@michigan.gov](mailto:CRA-AFS@michigan.gov) to receive further guidance.

#### Troubleshooting Issue 1: the CPA does not have a digital signature set up.



#### Resolution 1:

The CPA needs to obtain a digital ID in order to sign the AFS report. They can purchase one from Microsoft or create one themselves. The CRA doesn't require a third-party certificate to validate the CPA's/firm's identity. This [Microsoft support article](#) details how to create a digital certificate at no cost.

- If the user is unable to locate the SelfCert.exe file mentioned in the article there may have been a custom install that did not include the file, or the user may be using a machine where they do not have admin privileges to those file locations.

#### Troubleshooting Issue 2: The signature line is missing from the AFS Report.

#### Resolution 2:

The signature line is included on the cover sheet as an Excel object, and it can be edited by the CPA since the sheet protection does not lock editing on Excel objects. Since it is able to be edited (necessary action for the CPA to sign the signature object), it can be deleted by the CPA. If the CPA inadvertently deletes the signature line, they will have no way of adding it back themselves. If the CPA is not able to copy the data into a new AFS Report, we will have to add the signature line back into the report for the CPA.

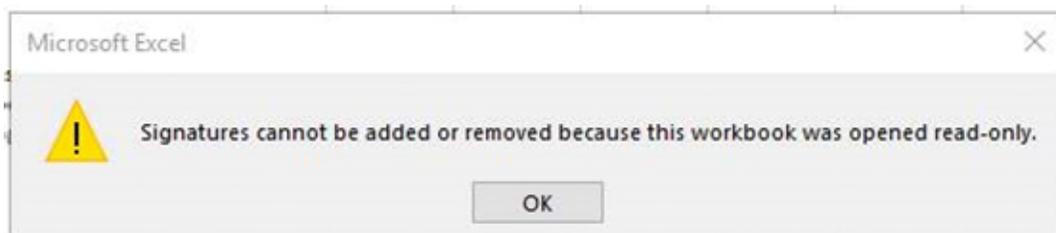
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**Troubleshooting Issue 3: The AFS Report signature is not visible when opening the Excel file within a different application (i.e., Outlook, Office, Google Sheets, etc.).**

**Resolution 3:**

The signature is likely still intact on the Excel workbook but not able to be recognized when opened in software other than Excel. Open the workbook in Excel to view the signature.

**Troubleshooting Issue 4:**



**Resolution 4:**

The issue is environmental to your computer/network. Here are a few possibilities:

1. Download the report from the CRA AFS site again and rename it something unique. Attempt to sign the newly downloaded report to identify if the issue is environmental.
2. Right click on the report file to see if the read-only box is checked.
3. You may have multiple reports with the same name within different folders. When multiple files have the same name (within different folders) Excel could open in read-only mode to prevent any accidental changes to any of the other files.
4. The report may be saved in a folder that you do not have permission to access.

**Troubleshooting Issue 5: After trying to sign, a message indicating the signature can't be verified and the signature is labelled as 'recoverable signature. Then when closing the file and reopening it, an 'invalid signature' label is displayed.**

**Resolution 5:**

The AFS Report is unaffected by the labeling of the signature as "recoverable signature" or "invalid signature," which is caused by a certificate issue. As long as the signature is intact when received by FCS (valid or invalid), we will accept it since no edits or changes can be made to the document once the signature is in place (without removing the signature).

Helpful tips: verifying you are connected to a strong network and “yes” is checked when the pop-up box states “The certificate you selected cannot be verified. Please check your network connect. Do you want to use this certificate?”



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After attempting the above possible resolutions, if you are still having issues with the signature, you may contact the Financial Compliance Section by email at [CRA-AFS@michigan.gov](mailto:CRA-AFS@michigan.gov). Be sure to provide detailed information and screenshots of the issue you are experiencing.

For questions regarding the AFS, please email [CRA-AFS@michigan.gov](mailto:CRA-AFS@michigan.gov) or contact the CRA by phone at 517-284-8599. For more information about the Annual Financial Statement or the Financial Compliance Section, please visit [michigan.gov/afs](http://michigan.gov/afs).