



I.





## **Appendix 1**

### **Annual Sub-Certification Disclosure – Deans, Directors & Division Heads**

I understand that the University prepares annual financial statements subject to an independent audit, and that the Chancellor, Senior Vice Chancellor for Business & Financial Affairs and Associate Vice Chancellor, Finance, must make representations to the independent auditors certifying the accuracy and completeness of the financial statements. In accordance with University [\*\*Policy FINA 2.10.070 – Corporate Governance and Responsibility\*\*](#), Section



**Appendix 2**

**Annual Sub-Certification Disclosure – Business Officers**

I understand that the University prepares annual financial statements subject to an independent

- The division has procedures in place to properly safeguard cash receipts prior to delivery to the Univer with access limited to authorized employees;
- The division has procedures in place that establish a separation of duties as it relates to cash handling (e.g., the person who prepares the deposit is not the person who reconciles monthly transactions).

On a monthly basis, all divisional payroll transactions are:

- Reviewed for accuracy to ensure amounts paid coincide with documented effort, approved pay rate and leave utilized;
- The division has procedures in place to ensure all employment actions (i.e. hiring, position changes and terminations) are performed on a timely basis in accordance with payroll deadlines;
- All payroll system transactions are reconciled to the financial system.

3. There are no events that have occurred subsequent to the end of the fiscal year, and through the date of this letter, that should have been recorded in the accounting records of the division or that would affect a material change in the amounts already included in the accounting records of the division. (An example of the latter would be a recorded pledge that is subsequently deemed uncollectible).

4. I have no knowledge of any fraud or suspected fraud affecting the division involving management or employees who have significant roles in internal control.

5. I have no knowledge of any allegations of fraud or suspected fraud affecting the division received in communications from employees, former employees, analysts, regulators, or others.

6. I and my division have complied with all aspects of laws, regulations, contracts and grants, and University policies, which include:

The division has procedures in place to ensure compliance with approved [Business and Financial Affairs Business Operations policies](#).

The division has procedures in place to ensure the University policies regarding the Propriety of Expense and Purchasing Cards have been followed.

Any sales subject to state and local sales taxes have been properly recorded into the financial system.

The acceptance of credit cards as payment for goods and services is handled in a secure and safe manner, as required by the standards set forth in the Payment Card Industry Data Security Standard (PCI DSS) and University [Policy FINA 2.30.070 – PCI DSS Compliance](#). These standards, which relate to the protection and safe handling of credit card information, only apply to divisions that accept credit cards as payment for goods and services.

7. I have disclosed all related party (See University [Policy FINA 3.20.060 – Conflicts of Interest](#) or the definition of related party) transactions including sales, purchases, loans, transfers, leasing arrangements, guarantees, ongoing contractual commitments and amounts receivable from or payable to related parties.

8. The information, both financial and non-financial, that I have reported to outside entities, including but not limited to accrediting agencies and media organizations, has been accurate.





The division has procedures in place to ensure all employment actions (i.e. hiring, position changes and terminations) are performed on a timely basis in accordance with payroll deadlines;