I. PURPOSE AND SCOPE

The University of Houston provides various types of financial information to governmental entities and other external parties. It is essential that the financial information presented is accurate, complete and in agreement with the official university financial records.

II. POLICY STATEMENT

This document establishes guidelines to ensure the integrity of financial information provided to governmental entities and other external parties.

III. DEFINITIONS

A. External Parties: Include both governmental entities and non-governmental entities that are not formally recognized as an operating unit of the university.

B. Financial Information: Historical financial information recorded in the official university financial accounting system.

IV. RESPONSIBILITIES

A. The Senior Vice President for Administration and Finance at the University of Houston has designated the Senior Associate Vice President for Finance (SAVPF) as the person responsible for the implementation of this document. The Senior Associate Vice President for Finance may delegate the responsibility for collecting or reviewing financial accounting information to an appropriate subordinate.

B. All financial information prepared by a college, division or department of the University of Houston for distribution to an external party must be reviewed for accuracy, completeness, and integrity by the Senior Associate Vice President for Finance or designee, prior to its distribution to the external party.

C. The Office of the SAVPF shall provide a memorandum of attestation to the appropriate college, division or department that the financial information has been reviewed for accuracy and compliance with this document.

V. PROCEDURES

A. All financial information prepared by a university college, division or department for distribution to external parties will be submitted to the SAVPF or designee for review for accuracy, completeness, and integrity.

B. The SAVPF or designee will certify the integrity of the financial information prior to release to an external party.
C. Financial information assembled in conjunction with an investigation may be excluded from these requirements as deemed necessary by the University of Houston Police Department, Internal Auditing or the Office of General Counsel.

VI. REVIEW AND RESPONSIBILITY

Responsible Party: Senior Associate Vice President for Finance

Review: Every three years on or before June 1

VII. APPROVAL

Jim McShan
Senior Vice President for Administration and Finance

Renu Khator
President

Date of President’s Approval: October 4, 2018

VIII. REFERENCES

SAM 03.A.22 – Reporting Financial Accounting Information to External Parties

REVISION LOG

<table>
<thead>
<tr>
<th>Revision Number</th>
<th>Approved Date</th>
<th>Description of Changes</th>
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<tr>
<td>1</td>
<td>06/18/2004</td>
<td>Initial version</td>
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<tr>
<td>2</td>
<td>04/15/2013</td>
<td>Applied revised MAPP template and added new Revision Log. Reformatted Section 3 definitions. Added link to SAM 03.A.22 to Section VIII. Removed Index Terms. No additional changes were required per the Subject Matter Expert (SME)</td>
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<td>3</td>
<td>10/15/2014</td>
<td>No substantive changes.</td>
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<td>4</td>
<td>10/04/2018</td>
<td>Changes to titles as applicable. No additional changes indicated by the Subject Matter Expert (SME)</td>
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