

**UNIVERSITY OF HOUSTON SYSTEM
ADMINISTRATIVE MEMORANDUM**

SECTION: Fiscal Affairs

NUMBER: 03.A.22

AREA: General

SUBJECT: Reporting Financial Accounting Information to External Parties

1. PURPOSE

- 1.1. The University of Houston System must provide various types of financial information to governmental entities and other external parties. It is essential that the financial information presented is accurate, complete and agrees with the official System financial records. This document establishes the guidelines to ensure the integrity of financial information provided to governmental entities and other external parties.
- 1.2. For the purposes of this document, financial information is defined as historical financial information recorded in the official System financial accounting system maintained by the System Controller's Office. This policy does not cover financial or accounting records for individual students or employees; budgetary records; building replacement/cost records; research data; or other official records maintained in authorized data bases by component universities.
- 1.3. For the purposes of this document, "external parties" shall include both governmental entities and non-governmental entities that are not formally recognized as an operating unit of the System.

2. GUIDELINES

- 2.1. The Controller's Office is responsible for maintaining the official financial records of the System.
- 2.2. All financial information prepared by a component university for distribution to external parties will be reviewed for accuracy, completeness, and integrity by the component university's Chief Fiscal Officer (CFO), or designee. All System-wide financial information prepared for external parties will be reviewed by the System Chief Fiscal Officer or designee.
- 2.3. The CFO or designee will certify the integrity of the financial information prior to release to an external party. The Controller's Office will perform this function at the request of the component university CFO.

- 2.4. As required by [SAM 09.A.01](#), coordination of all specific requests for system-wide financial information from governmental entities shall be the responsibility of the Office of the ~~Senior~~ Vice Chancellor for Administration and Finance, in communication with the Vice Chancellor for Governmental and Community Relations.
- 2.5. Financial information assembled in conjunction with an investigation may be excluded from the certification requirements of this Administrative Memorandum as deemed necessary by the campus Police, Internal Auditing, or Legal Counsel.
- 2.6. The Data Universal Numbering System (DUNS) number is a unique nine-character identification number provided by Dun & Bradstreet to any business entity that requests one. It is widely used by federal agencies to identify contractors, including universities, which receive and administer federal grants. Each component university CFO or designee will develop procedures for managing its own DUNS number(s).
- 2.7. The component university CFOs are responsible for ensuring that each component university has written procedures to implement this policy.

3. REVIEW AND RESPONSIBILITY

Responsible Party: ~~Interim-Senior~~ Vice Chancellor for Administration and Finance

Review: Every three years on or before August 31

4. APPROVAL

Approved: Jim McShan
~~Interim-Senior~~ Vice Chancellor for Administration and Finance

Renu Khator
Chancellor

July 6, 2015
Date

REVISION LOG

Revision Number	Approval Date	Description of Changes
1	07/27/1996	Initial version
2	05/31/2006	Applied revised SAM template to meet current documentation standards. Corrected references to University of Houston System and System throughout the document. Added Section 2.6 on Data Universal Numbering System (DUNS). Changed review period from odd numbered years on or before August 31 st to every three years on or before August 31. Added Vice Chancellor for Administration and Finance to approval process
3	07/06/2015	Applied revised SAM template and added new Revision Log. Updated Section 2.2 for system-wide financial information requiring review by the System Chief Fiscal Officer or designee. Added link to SAM 09.A.01 to Section 2.4, and changed titles to reflect current operating requirements
<u>4</u>	<u>TBD</u>	<u>Updated links and titles as applicable. No additional redlines indicated by the Subject Matter Expert (SME)</u>