

Financial Certification Process

- University of Houston – Clear Lake, University of Houston – Downtown, and University of Houston – Victoria Chief Accounting Officers, Chief Financial Officers, and Presidents certify that the financial reports for their campus are true and correct to the best of their knowledge.

- University of Houston and University of Houston – System Administration administrators and unit heads representing 125 departments complete the FY 2008 Department Fraud Risk Survey, which includes questions about verifying cost center transactions, reporting instances of fraud and non-compliance, and other internal controls. According to the results of the survey, internal controls are adequate to ensure that the financial transactions created for FY 2008 by UH/UHSA departments are true and correct.

- Mike Glisson (Executive Director of Finance), David Ellis (Executive Director of Financial Reporting), Tom Ehardt (Interim VC/VP of Finance), Carl Carlucci (Executive VC/VP of Administration and Finance), and Renu Kator (Chancellor/President) sign the Certification Letter for UH, UHSA, and University of Houston System Consolidated based on:
 - o Department surveys, which indicate internal controls are adequate within UH and UHSA departments to ensure correct financial transactions.
 - o Certifications signed by UHCL, UHD, and UHV representatives.
 - o Their knowledge and review of the FY 2008 Annual Financial Report for UH, UHSA, and UH System Consolidated.

- The certification letters are presented at the February Board of Regents meeting.

University of Houston, UH System Administration, and UH System Certification Letter

January 7, 2009

Dr. Dennis D. Golden
Chair, Audit and Compliance Committee
UH System Board of Regents
128 E. Cullen
Houston, TX 77204-6001


Pursuant to the UH System Board of Regents Audit Committee Charter and Checklist, the following representations are presented in connection with the preparation of financial statements and footnote information for the University of Houston, UH System Administration, and UH System as a whole for the period ended August 31, 2008.

Management Representations Related to Financial Statements

I have reviewed the financial statements of the University of Houston, UH System Administration, and UH System as a whole and I confirm, to the best of my knowledge and belief, the following representations made to you relating to the preparation of these financial statements and footnote information.

1. To the best of my knowledge, the financial statements and footnote information are fairly presented in conformity with generally accepted accounting principles except where the State Comptroller's reporting requirements have instructed us to deviate.
2. University management is responsible for compliance with the state and federal laws and regulations, the State Comptroller's reporting requirements, and the University of Houston System reporting guidelines communicated by the Office of the Executive Vice Chancellor for Administration and Finance or designee.
3. University management is responsible for establishing and maintaining internal controls over financial reporting. Internal Control is a process, effected by the Board of Regents, administration and management, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency of operations; reliability of financial reporting; and compliance with applicable laws and regulations.
4. To the best of my knowledge, all significant deficiencies in the design or operation of internal controls over financial reporting which could adversely affect UH System's ability to record, process, summarize, and report financial data and any material weaknesses in internal controls that have been identified for UH System have been appropriately reported and addressed.

5. To the best of my knowledge, there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices other than those reported to the Office of the Executive Vice Chancellor for Administration and Finance in writing (if any).
6. To the best of my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.
7. To the best of my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the University of Houston, UH System Administration, and UH System consolidated of, and for, the periods presented in this report (Materiality is defined as a $\pm 5\%$ or greater error on revenues, expenses, assets, liabilities, or net assets.);
8. To the best of my knowledge, there are no unasserted claims or assessments that the Office of General Counsel has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, Accounting for Contingencies other than those reported to the Office of the Executive Vice Chancellor for Administration and Finance in writing (if any).
9. To the best of my knowledge, there has been no –
 - a. Fraud, whether or not material, involving management or employees who have significant roles in internal control, that has not been appropriately reported and addressed; or
 - b. Fraud involving others that could have a material effect on the financial statements other than those reported to the Office of the Executive Vice Chancellor for Administration and Finance in writing (if any).
10. To the best of my knowledge, from August 31, 2008 through the date of this letter, there have been no subsequent events that have had or may have a material effect on the financial position or the revenues, expenses, and other changes in net assets as shown in the aforementioned financial statements.



Mr. Mike Glisson

Executive Director of Finance,
University of Houston

1-7-09

Date



Mr. David Ellis

Executive Director of Financial
Reporting, University of Houston

1-7-09

Date



Mr. Tom Ehardt

Interim Associate Vice Chancellor of
Finance, UH System
Interim Associate Vice President of
Finance, University of Houston

1/9/2009

Date

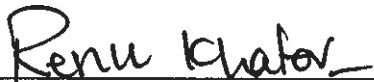


Dr. Carl Carlucci

Executive Vice Chancellor of
Administration & Finance, UH System
Executive Vice President of
Administration & Finance, University
of Houston

1/9/2009

Date



Dr. Renu Khator

Chancellor, UH System
President, University of Houston

1/14/09

Date

UH Clear Lake Certification Letter

December 11, 2008

Dr. Dennis D. Golden
Chair, Audit and Compliance Committee
UH System Board of Regents
128 E. Cullen
Houston, TX 77204-6001

Pursuant to the UH System Board of Regents Audit Committee Charter and Checklist, the following representations are presented in connection with the preparation of the UH Clear Lake's financial statements and footnote information for the period ended August 31, 2008.

Management Representations Related to Financial Statements

I have reviewed the financial statements of UH Clear Lake and I confirm, to the best of my knowledge and belief, the following representations made to you relating to the preparation of the UH Clear Lake's financial statements and footnote information.

1. To the best of my knowledge, the financial statements and footnote information are fairly presented in conformity with generally accepted accounting principles except where the State Comptroller's reporting requirements have instructed us to deviate.
2. University management is responsible for compliance with the state and federal laws and regulations, the State Comptroller's reporting requirements, and the University of Houston System reporting guidelines communicated by the Office of the Vice Chancellor for Administration and Finance or designee.
3. University management is responsible for establishing and maintaining internal controls over financial reporting. Internal Control is a process, effected by the Board of Regents, administration and management, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency of operations; reliability of financial reporting; and compliance with applicable laws and regulations.
4. To the best of my knowledge, all significant deficiencies in the design or operation of internal controls over financial reporting which could adversely affect UH Clear Lake's ability to record, process, summarize, and report financial data and any material weaknesses in internal controls that have been identified for UH Clear Lake have been appropriately reported and addressed.
5. To the best of my knowledge, there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices other than those reported to the Office of the Vice Chancellor for Administration and Finance in writing (if any).

6. To the best of my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.
7. To the best of my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of UH Clear Lake as of, and for, the periods presented in this report (Materiality is defined as a $\pm 5\%$ or greater error on revenues, expenses, assets, liabilities, or net assets.);
8. To the best of my knowledge, there are no unasserted claims or assessments that the Office of General Counsel has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, Accounting for Contingencies other than those reported to the Office of the Vice Chancellor for Administration and Finance in writing (if any).
9. To the best of my knowledge, there has been no --
 - a. Fraud, whether or not material, involving management or employees who have significant roles in internal control, that has not been appropriately reported and addressed; or
 - b. Fraud involving others that could have a material effect on the financial statements other than those reported to the Office of the Vice Chancellor for Administration and Finance in writing (if any).
10. To the best of my knowledge, from August 31, 2008 through the date of this letter, there have been no subsequent events that have had or may have a material effect on the financial position or the revenues, expenses, and other changes in net assets as shown in the aforementioned financial statements

John Cordary
Mr. John Cordary

Associate Vice President of Finance,
UH Clear Lake

12/11/08

Date

Michelle Dotter

Ms. Michelle Dotter

Vice President of Administration and
Finance, UH Clear Lake

12/15/08

Date

William A. Staples

Dr. William Staples

President, UH Clear Lake

12/15/08

Date

UH Downtown Certification Letter

December 11, 2008

Dr. Dennis D. Golden
Chair, Audit and Compliance Committee
UH System Board of Regents
128 E. Cullen
Houston, TX 77204-6001

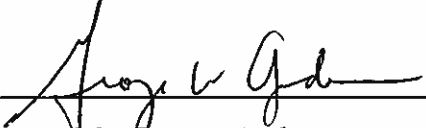
Pursuant to the UH System Board of Regents Audit Committee Charter and Checklist, the following representations are presented in connection with the preparation of UH Downtown's financial statements and footnote information for the period ended August 31, 2008.

Management Representations Related to Financial Statements

I have reviewed the financial statements of UH Downtown and I confirm, to the best of my knowledge and belief, the following representations made to you relating to the preparation of the UH Downtown's financial statements and footnote information.

1. To the best of my knowledge, the financial statements and footnote information are fairly presented in conformity with generally accepted accounting principles except where the State Comptroller's reporting requirements have instructed us to deviate.
2. University management is responsible for compliance with the state and federal laws and regulations, the State Comptroller's reporting requirements, and the University of Houston System reporting guidelines communicated by the Office of the Vice Chancellor for Administration and Finance or designee.
3. University management is responsible for establishing and maintaining internal controls over financial reporting. Internal Control is a process, effected by the Board of Regents, administration and management, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency of operations; reliability of financial reporting; and compliance with applicable laws and regulations.
4. To the best of my knowledge, all significant deficiencies in the design or operation of internal controls over financial reporting which could adversely affect UH Downtown's ability to record, process, summarize, and report financial data and any material weaknesses in internal controls that have been identified for UH Downtown have been appropriately reported and addressed.
5. To the best of my knowledge, there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices other than those reported to the Office of the Vice Chancellor for Administration and Finance in writing (if any).

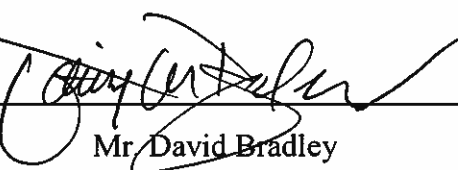
6. To the best of my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.
7. To the best of my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of UH Downtown as of, and for, the periods presented in this report (Materiality is defined as a $\pm 5\%$ or greater error on revenues, expenses, assets, liabilities, or net assets.);
8. To the best of my knowledge, there are no unasserted claims or assessments that the Office of General Counsel has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, Accounting for Contingencies other than those reported to the Office of the Vice Chancellor for Administration and Finance in writing (if any).
9. To the best of my knowledge, there has been no –
 - a. Fraud, whether or not material, involving management or employees who have significant roles in internal control, that has not been appropriately reported and addressed; or
 - b. Fraud involving others that could have a material effect on the financial statements other than those reported to the Office of the Vice Chancellor for Administration and Finance in writing (if any).
10. To the best of my knowledge, from August 31, 2008 through the date of this letter, there have been no subsequent events that have had or may have a material effect on the financial position or the revenues, expenses, and other changes in net assets as shown in the aforementioned financial statements



 Mr. George Anderson

 Assistant Vice President of Business
 Affairs, UH Downtown

12-11-08
 Date



 Mr. David Bradley

 Vice President of Administration and
 Finance, UH Downtown

12-12-08
 Date



 Dr. Max Castillo

 President, UH Downtown

12/17/08
 Date

UH Victoria Certification Letter

December 11, 2008

Dr. Dennis D. Golden
Chair, Audit and Compliance Committee
UH System Board of Regents
128 E. Cullen
Houston, TX 77204-6001

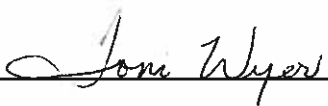
Pursuant to the UH System Board of Regents Audit Committee Charter and Checklist, the following representations are presented in connection with the preparation of the UH Victoria's financial statements and footnote information for the period ended August 31, 2008.

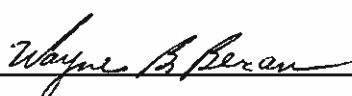
Management Representations Related to Financial Statements

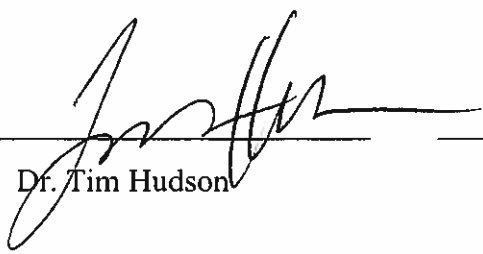
I have reviewed the financial statements of UH Victoria and I confirm, to the best of my knowledge and belief, the following representations made to you relating to the preparation of the UH Victoria's financial statements and footnote information.

1. To the best of my knowledge, the financial statements and footnote information are fairly presented in conformity with generally accepted accounting principles except where the State Comptroller's reporting requirements have instructed us to deviate.
2. University management is responsible for compliance with the state and federal laws and regulations, the State Comptroller's reporting requirements, and the University of Houston System reporting guidelines communicated by the Office of the Vice Chancellor for Administration and Finance or designee.
3. University management is responsible for establishing and maintaining internal controls over financial reporting. Internal Control is a process, effected by the Board of Regents, administration and management, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency of operations; reliability of financial reporting; and compliance with applicable laws and regulations.
4. To the best of my knowledge, all significant deficiencies in the design or operation of internal controls over financial reporting which could adversely affect UH Victoria's ability to record, process, summarize, and report financial data and any material weaknesses in internal controls that have been identified for UH Victoria have been appropriately reported and addressed.
5. To the best of my knowledge, there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices other than those reported to the Office of the Vice Chancellor for Administration and Finance in writing (if any).

6. To the best of my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.
7. To the best of my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of UH Victoria as of, and for, the periods presented in this report (Materiality is defined as a $\pm 5\%$ or greater error on revenues, expenses, assets, liabilities, or net assets.);
8. To the best of my knowledge, there are no unasserted claims or assessments that the Office of General Counsel has advised us are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, Accounting for Contingencies other than those reported to the Office of the Vice Chancellor for Administration and Finance in writing (if any).
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 - b. Fraud involving others that could have a material effect on the financial statements other than those reported to the Office of the Vice Chancellor for Administration and Finance in writing (if any).
10. To the best of my knowledge, from August 31, 2008 through the date of this letter, there have been no subsequent events that have had or may have a material effect on the financial position or the revenues, expenses, and other changes in net assets as shown in the aforementioned financial statements

 Ms. Toni Wyer	 Comptroller, UH Victoria	12/11/08 Date
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 Mr. Wayne Beran	 Vice President of Administration and Finance, UH Victoria	12/12/08 Date
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 Dr. Tim Hudson	 President, UH Victoria	12/12/08 Date
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