

**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 Controller's Office.
- 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 Vice Chancellor for Administration and Finance, in communication with the Vice Chancellor for Governmental 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, that 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 CFO's are responsible for ensuring that each component university has written procedures to implement this policy.

7. REVIEW AND RESPONSIBILITY

Responsible Party: Vice Chancellor for Administration and Finance

Review: Every three years on or before August 31

8. APPROVAL

Approved: John Rudley
Vice Chancellor for Administration and Finance

Jay Gogue
Chancellor

Effective Date: May 31, 2006