

University of San Francisco
Office of Business & Finance
Annual Financial Statement Certification

The questions below apply to your area of responsibility. Please answer them to the best of your knowledge. Please check Yes or No. Please check N/A (not applicable) if the question does not apply to your area. Please refer to the attached Q & A for definitions and/or answers to the most frequently asked questions. Completed certifications are due to the Associate Vice President for Business & Finance no later than July 15, 2009.

	Financial Reporting Certification for Management	Yes	No	N/A
1	Do you acknowledge your role in the design and implementation of <u>internal controls</u> to provide reasonable assurance that fraud <i>is prevented and detected</i> ?			
2	Have you submitted all <u>accruals</u> for goods received and services performed for which payment had not been made by year-end to the Office of Business & Finance?			
3	Have all <u>significant transactions</u> , agreements, or accounts been properly processed and recorded? See FAQ #16			
4	Have you informed the Office of Business & Finance of <u>all cash and bank accounts</u> and all other properties and assets of the University?			
5	Except as approved by Business and Finance; have you pledged any University asset as collateral, entered into any borrowing arrangements including credit cards (excluding University purchase cards), or made any changes to existing lease provisions (including entering into any new leases)?			
6	Have all <u>communications from regulatory agencies concerning noncompliance with or deficiencies in, financial reporting</u> practices been reported to the Office of Business & Finance?			
7	Are you aware of any instances of fraud, affecting the University that have not been reported to the Director of Internal Audit, Human Resources, or <u>Whistleblower Hotline</u> ?			
8	Have all contractual agreements (that you are aware of) been substantially complied with?			

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9	Are you aware of any violations of established policies and procedures regarding transaction authorization – whether they involve documentation on paper or electronically – that have not been reported to the Director of Internal Audit, Human Resources, or Whistleblower Hotline?			
10	Are you aware of any violations of laws or regulations that could have a material financial statement impact and have not been reported to the Director of Internal Audit, Human Resources, or Whistleblower Hotline?			
11	Are you aware of any plans or intentions that may affect the carrying value of University assets? See FAQ #17			
12	Have all donations been reported to the Office of Advances Services within University Advancement and been deposited and recorded in accordance with University policy?			
13	Do all receivables , including pledges, recorded in the financial statements represent bona fide claims?			
14	Have all receivables , including pledges, been appropriately reduced to their estimated net realizable value ? See FAQ #20			
15	Have all commitments or guarantees , whether written or oral, been reported to the Office of Business & Finance?			
16	Have all related-party transactions (including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties) been reported to the Office of Business & Finance? See FAQ #19			
17	Have you disclosed any known or reasonably suspected use of assets or funds in violation of donor restrictions that could reasonably be anticipated to endanger the agreement with the donor or damage the University's reputation to the Office of Advancement, the Office of Business & Finance, or the CFO?			
18	Have all off-balance sheet commitments , borrowings, or other obligations been executed in accordance with university policies and procedures? See FAQ #23			
19	Have all liabilities of the University been disclosed to the Office of Business & Finance or the CFO? See FAQ #21			

