

UTS 142 Financial Accounting and Reporting Policy

Monthly Account Certification



**STEPHEN F. AUSTIN
STATE UNIVERSITY**

THE UNIVERSITY OF TEXAS SYSTEM
NACOGDOCHES, TEXAS

UTS 142

In accordance with the UTS 142 Financial Accounting and Reporting Policy, and as part of the audit of Stephen F. Austin State University's financial statements, all department heads are required to acknowledge their responsibility for establishing and monitoring of proper internal controls. These controls ensure that funds are expended and recorded appropriately on a monthly basis.

<https://www.utsystem.edu/sites/policy-library/policies/uts-142-financial-accounting-and-reporting>

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UTS 142 Due Dates

Month (10 th calendar date)	Due Date
February YTD	02/28/26
March YTD	03/31/26
April YTD	04/30/26
May YTD	05/31/26
June YTD	06/30/26
July YTD	07/31/26
August YTD	08/31/26
Annual Certification	Early September, TBD

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Certification Statements

1. My area is responsible for reconciling the FOAPs (fund, org, account, program code) listed on this certification
2. All FOAPs in my department have been reconciled
3. All funds were utilized in accordance with any restrictions (e.g., student fee FOAPs were utilized in accordance with the purpose of the fee, endowment FOAPs were utilized in accordance with the wishes of the donor, etc.)
4. All revenue and expenses were appropriate, allowable, and properly recorded (expenditures recorded in fiscal year in which they were incurred, and revenues recorded in the fiscal year in which they were earned)

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Certification Statements

5. All reconciling items have been adjusted or have been satisfactorily resolved
6. I have reviewed and approved all reconciliations (or delegated such review and approval) for the FOAPs in my department
7. Segregation of financial duties exists in my department, and no single employee has responsibility for:
 - Entering transaction
 - Approving transactions
 - Receiving cash, and
 - Reconciling cost

(Note: if there are exceptions, please explain the controls in the fields below)

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Certification Statements

8. I am not aware of any deficiencies in the design or operation of internal controls which could adversely affect my departments' ability to record, process, and report financial data
9. To the best of my knowledge, there are no misstatements or omissions in the FOAPs under my area of responsibility
10. To the best of my knowledge, there has been no:
 - Fraud in my area that has not been appropriately reported to the school or division fiscal officer and addressed; or
 - Fraud that could have a material effect on the financial statements that has not been reported to the Compliance Office in writing, or via the Ethics Point hotline
11. All employees in my department with financial responsibilities are aware of, and in compliance with institutional policies

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Email with Dynamic Form Link

Subject

Monthly Account Certification - February 2026 YTD - due 02/28/2026

Message Body



{FirstName} {LastName},

In accordance with [UTS142 Financial Accounting and Reporting Policy](#), and as part of the audit of Stephen F. Austin State University's financial statements, all department heads are **required** to acknowledge their responsibility for establishing and monitoring of proper internal controls. These controls ensure that funds are expended and recorded appropriately on a monthly basis.

An All Balance report for your department has been provided to you in a separate email from UTS142@sfasu.edu. Please review the report and clearly indicate what corrections may be needed, if applicable. Also note the actions that have been or will be taken to correct any identified issues. This All Balance report will be the attachment needed for your certification form.

Any corrections that may be required must be initiated by your department.

Upon completion of the review of the All Balance report, click the link below to access the required **Monthly Account Certification form**.

{InvitationUri}

Questions may be directed to UTS142@sfasu.edu.

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* = required field

Office of Financial Reporting
financialreporting@sfasu.edu

Monthly Account Certification Form

In accordance with UT System Administration Policy UTS142 Financial Accounting and Reporting, and in connection with the audit of the financial statements of the Stephen F. Austin, departments are required to certify their accounts on a monthly basis.

Account certification is essential to ensure the accuracy, integrity, and compliance of financial and operational records. By formally validating account ownership, access levels, and transactional activity, organizations can reduce the risk of errors, fraud, and unauthorized access. Regular certification strengthens internal controls, supports regulatory and audit requirements, and provides leadership with confidence that account information is current, reliable, and aligned with organizational policies.

Department Name: **Report Month:**
Due Date:

INSTRUCTIONS

1. Review the All Balance Report that was emailed to you.
2. Read the 11 statements below.
3. Provide additional details for exception or controls in the appropriate boxes, if appropriate.
4. Attach the reviewed All Balance Report with planned correction actions indicated, if necessary.
 - o An Expenditure/Revenue Transfer Request or a Budget Transfer Request should be submitted if corrections are required.
5. Certify and Sign

1	My area is responsible for reconciling the FOAPs (fund, org, account, program code) listed on this certification
2	All FOAPs in my department have been reconciled
3	All funds were utilized in accordance with any restrictions (e.g., student fee FOAPs were utilized in accordance with the purpose of the fee, endowment FOAPs were utilized in accordance with the wishes of the donor, etc.)
4	All revenue and expenses were appropriate, allowable, and properly recorded (expenditures recorded in the fiscal year in which they were incurred, and revenues recorded in the fiscal year in which they were earned)
5	All reconciling items have been adjusted or have been satisfactorily resolved
6	I have reviewed and approved all reconciliations (or delegated such review and approval) for the FOAPs in my department
7	Segregation of financial duties exists in my department, and no single employee has responsibility for: <ul style="list-style-type: none">• entering transaction• approving transactions• receiving cash, and• reconciling cost (Note: if there are any exceptions, please explain the controls in the field provided below)

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8	I am not aware of any deficiencies in the design or operation of internal controls which could adversely affect my departments' ability to record, process, and report financial data
9	To the best of my knowledge, there are no misstatements or omissions in the FOAPs under my area of responsibility
10	To the best of my knowledge, there has been no •Fraud in my area that has not been appropriately reported to the school or division fiscal officer and addressed; or •Fraud that could have a material effect on the financial statements that has not been reported to the Compliance Office in writing, or via the Ethics Point hotline
11	All employees in my department with financial responsibilities are aware of, and in compliance with institutional policies

Department Declarations and Certifications

Provide details for any exceptions to the 11 statements above.

Explain controls which mitigate or compensate for the absence of adequate segregation of duties, if any.

Attach the All Balance Report that has been reviewed for this period.

Items that require corrections should be clearly noted.

Indicate the actions that have been taken, or will be taken, to make these corrections.

*  Attach File

* ☐

I certify that I have reviewed the detailed activity in the period(s) and accounts identified herein, and unless otherwise noted, I agree the transactions are reasonably appropriate for these accounts.

* ☐

I certify that I have obtained and will maintain all relevant support documentation for the current year plus three years. I also certify that this documentation is easily accessible and will be provided upon request by the Office of Financial Reporting or Audit Services in the case I am selected for further review/monitoring procedures.

Dept Head Name:

*

(click to sign)

Department Head Signature _____ Date _____

[Submit Form](#)

Dynamic Form Instructions

1. Review the All Balance Report that was emailed to you.
2. Read the 11 statements below.
3. Provide additional details for exception or controls in the appropriate boxes, if necessary.
4. Attach the reviewed All Balance Report with planned correction actions indicated, if necessary.
 - An Expenditure/Revenue Transaction Request or a Budget Transfer Request should be submitted if corrections are required.
5. Certify and sign.

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Email with All Balance Report

Attached you will find your All Balance Report for February 2026.

You will receive a separate email from ofr_forms@sfasu.edu, with a link to your monthly certification in dynamic forms.

Please review the All Balance Report and clearly indicate what corrections may be needed, if applicable. Also note the actions that have been or will be taken to correct any identified issues. This report will be the attachment needed for your monthly certification in dynamic forms.

Any corrections that may be required must be initiated by your department.

If you need assistance with a budget transfer, please reach out to the budget office. If you need help with an expenditure/revenue transfer, please reach out to financial reporting.

Questions related to UTS 142 may be directed to UTS142@sfasu.edu.

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All Balance Report

--- All Balances by ORGN --- 01/06/26 15.22.46

FY: 2026

FY thru 14

ORGN=xxxx

Fund	Fund Description	ORGN Code	ORGN Description	ACCT Code	ACCT Description	PROG Code	Beginning Balance	Accounted Budget	Revenues	Transfers In	Expenditure Total	Transfers Out	Commitments	Remaining Balance WITH Encumbrance	Remaining Balance WITHOUT Encumbrance
107550	Educational and General Funds	12345	Department Name	670100	Professional Admin Salaries	350	\$0.00	\$67,000.00	\$0.00	\$0.00	\$22,333.32	\$0.00	\$75,846.04	(\$31,179.36)	\$44,666.68
107550	Educational and General Funds	12345	Department Name	670220	Longevity Pay	350	\$0.00	\$80.00	\$0.00	\$0.00	\$80.00	\$0.00	\$0.00	\$0.00	\$0.00
107550	Educational and General Funds	12345	Department Name	670410	Group Insurance	350	\$0.00	\$0.00	\$0.00	\$0.00	\$3,370.64	\$0.00	\$0.00	(\$3,370.64)	(\$3,370.64)
107550	Educational and General Funds	12345	Department Name	670430	FICA and Medicare	350	\$0.00	\$0.00	\$0.00	\$0.00	\$1,705.38	\$0.00	\$0.00	(\$1,705.38)	(\$1,705.38)
107550	Educational and General Funds	12345	Department Name	679090	TRS Retirement	350	\$0.00	\$0.00	\$0.00	\$0.00	\$1,849.08	\$0.00	\$0.00	(\$1,849.08)	(\$1,849.08)
107550	Educational and General Funds	12345	Department Name	67B1	Employee Benefits Budget Pool	350	\$0.00	\$6,925.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,925.10	\$6,925.10
*TOTAL: 107550 - 12345							\$0.00	\$74,005.10	\$0.00	\$0.00	\$29,338.42	\$0.00	\$75,846.04	(\$31,179.36)	\$44,666.68
107557	E&G GRD Appn O & M Fund	12345	Department Name	670100	Professional Admin Salaries	350	\$0.00	\$129,914.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129,914.00	\$129,914.00
*TOTAL: 107557 - 12345							\$0.00	\$129,914.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129,914.00	\$129,914.00
150002	Designated Tuition	12345	Department Name	670100	Professional Admin Salaries	350	\$0.00	\$78,343.00	\$0.00	\$0.00	\$68,114.32	\$0.00	\$136,228.64	(\$125,998.96)	\$10,228.68
150002	Designated Tuition	12345	Department Name	670140	Student Employees	350	\$0.00	\$9,000.00	\$0.00	\$0.00	\$1,722.78	\$0.00	\$0.00	\$7,277.22	\$7,277.22
150002	Designated Tuition	12345	Department Name	670220	Longevity Pay	350	\$0.00	\$1,120.00	\$0.00	\$0.00	\$1,120.00	\$0.00	\$0.00	\$0.00	\$0.00
150002	Designated Tuition	12345	Department Name	670410	Group Insurance	350	\$0.00	\$0.00	\$0.00	\$0.00	\$8,508.00	\$0.00	\$0.00	(\$8,508.00)	(\$8,508.00)
150002	Designated Tuition	12345	Department Name	670430	FICA and Medicare	350	\$0.00	\$0.00	\$0.00	\$0.00	\$5,149.65	\$0.00	\$0.00	(\$5,149.65)	(\$5,149.65)
150002	Designated Tuition	12345	Department Name	679090	TRS Retirement	350	\$0.00	\$0.00	\$0.00	\$0.00	\$5,711.84	\$0.00	\$0.00	(\$5,711.84)	(\$5,711.84)
150002	Designated Tuition	12345	Department Name	67B1	Employee Benefits Budget Pool	350	\$0.00	\$19,369.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,369.49	\$19,369.49
150002	Designated Tuition	12345	Department Name	72B0	Operations & Maint Budget Pool	350	\$0.00	\$6,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,600.00	\$6,600.00
150002	Designated Tuition	12345	Department Name	772100	Fees and Other Charges	350	\$0.00	\$0.00	\$0.00	\$0.00	\$23.10	\$0.00	\$0.00	(\$23.10)	(\$23.10)
150002	Designated Tuition	12345	Department Name	772180	Publications and Reports	350	\$0.00	\$0.00	\$0.00	\$0.00	\$234.91	\$0.00	\$0.00	(\$234.91)	(\$234.91)
150002	Designated Tuition	12345	Department Name	772730	Printing and Reproduction Services	350	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00	\$0.00	\$0.00	(\$30.00)	(\$30.00)
150002	Designated Tuition	12345	Department Name	773340	Furn or Equip less than 5K	350	\$0.00	\$0.00	\$0.00	\$0.00	\$859.10	\$0.00	\$0.00	(\$859.10)	(\$859.10)
*TOTAL: 150002 - 12345							\$0.00	\$114,432.49	\$0.00	\$0.00	\$91,473.70	\$0.00	\$136,228.64	(\$113,269.85)	\$22,958.79
150016	University Services Fee	12345	Department Name	670100	Professional Admin Salaries	350	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,734.76	(\$98,734.76)	\$0.00
*TOTAL: 150016 - 12345							\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98,734.76	(\$98,734.76)	\$0.00
TOTAL							\$0.00	\$318,351.59	\$0.00	\$0.00	\$120,812.12	\$0.00	\$310,809.44	(\$113,269.97)	\$197,539.47

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Tips for Reviewing Report

- Look for negative balances
- Review deposits
- Expenditures posted where there is no budget
- Salaries
 - Responsible for: student wages, overtime, GA wages, moving expenses, additional compensation
 - Not responsible for: permanently budgeted positions, longevity and benefits for those employees

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