

Western University continues to strengthen its accountability framework. As stewards of public and private funds we have a responsibility to ensure that these funds are utilized effectively and in accordance with the applicable policies and guidelines including those of the university. To assist in highlighting the most important areas and to ensure awareness on the part of those with financial management responsibilities, the Annual Administrative Accountability Report provides a reminder and evidence of our commitment to sound financial management.

The pertinent [policies and guidelines](#) include but are not limited to the following:

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| Travel & Expense Reimbursement Policy & Procedures | Employment Policies                    |
| Travel Policy Supplement as Related to Research    | Health & Safety Policies               |
| Research Policies and Procedures                   | Conflicts of Interest Policy           |
| Accounts Receivable Policy                         | Internal Audit, Safe Disclosure Policy |
| Disposal of University Assets                      | University Records and Archives Policy |

This report is intended to provide assurance that the responsibilities of administrators, as they relate to the management of funds, are being fulfilled. The report responses will be reviewed and used to evaluate our current practices and to identify where additional support and/or education may be needed.

The report is completed annually and is electronically distributed to administrators and other individuals with key financial responsibilities. The following is a list of questions and statements contained in the report:

<b>1.</b>	<b>Accounts Receivable</b>
1.1	Are University invoices for goods sold or services rendered always prepared and entered into the financial system on a timely basis?
1.2	Are outstanding invoices followed up?
<b>2.</b>	<b>Internal Sales and Expense Recoveries: Debit Memos</b>
2.1	Are records adequate to support the legitimacy and accuracy of the internal transactions, including sufficient back-up documentation and detail?
<b>3.</b>	<b>Cash Receipts and Banking</b>
3.1	Are cheques endorsed immediately upon receipt, and deposited with the associated GL entry completed, on a timely basis into an authorized University bank account? (this function is also performed by the Central Cashier)
3.2	Are the cheques and cash securely stored at all times until deposited?
3.3	Are University funds deposited directly to University Accounts? If not, please explain. If the department has external accounts please explain.
3.4	Are all donations sent to Advancement Services for depositing and receipting?
<b>4.</b>	<b>Procurement, Accounts Payable and Disbursements</b>
4.1	Are University policies and procedures with respect to authorizing purchases followed including, where applicable, obtaining quotes and issuing purchase orders prior to ordering goods or services (MAPP 2.8)?
4.2	Are University policies and procedures with respect to authorizing payments followed?
4.3	Are procurement contracts referred to the appropriate University officer for execution?

<b>5.</b>	<b>Petty Cash</b>
5.1	Is petty cash locked in a secure location?
5.2	Is each petty cash transaction supported by an original receipt?
5.3	Are departmental revenues or deposits kept separate from petty cash?
5.4	Do you ensure that petty cash is not used for loans, cashing personal cheques, payments of salary or wages or other remuneration (honoraria, fees, commissions, or other amounts for services)?
<b>6.</b>	<b>Expense Reimbursements, Purchasing Cards &amp; Advances</b>
6.1	Are there procedures in place for the proper review of expense claims for compliance with University travel policies and procedures (MAPP 2.16) and with sponsor guidelines, where applicable?
6.2	Are purchasing card statements reconciled monthly to receipts and approved by the appropriate supervisor?
6.3	Do you ensure that advances or expenses reimbursed are used only for travel or other prescribed purposes, and not for payments to individuals?
6.4	Are requests for advances and the settlement of advances approved only by the person to whom the claimant reports?
6.5	Do you have procedures in place to ensure that advances are settled as soon as the travel is completed?
<b>7.</b>	<b>Human Resources and Payroll</b>
7.1	Are all payments authorized and consistent with policy and regulations?
7.2	Are all contracts with individuals compliant with the Human Resources guidelines for determination of employment status "Employment versus Contracted Service?"
7.3	Is the payroll distribution reviewed monthly?
7.4	Do you follow the Human Resource policies and procedures with respect to hiring and terminating employees?
<b>8.</b>	<b>Records and Data</b>
8.1	Are financial and other operational paper and electronic data maintained in accordance with the University Records and Archives Policy?
8.2	Are financial and other operational paper and electronic data for which the unit has primary responsibility retained according to approved records retention periods as set out in Records Retention and Disposal Schedules?
<b>9.</b>	<b>Recording of financial transactions</b>
9.1	Have the financial reports generated from the University's financial information system been reviewed for accuracy, appropriateness of charges, and completeness?
9.2	Have all transactions during the period been properly reflected in the accounts?
9.3	Have all outstanding purchases of goods or services, or contractual obligations, incurred by the unit and outstanding at year end, been disclosed to Financial Services or Institutional Planning?
9.4	Have all funds received (such as donations, grants etc.) designated for general and specific purposes been recorded, and retained or expended in compliance with the conditions attached to each amount received?

<b>10.</b>	<b>Research</b>
10.1	Is written authorization received from the Principal Investigator (PI) (or delegated authority) before processing transactions against their research accounts?
10.2	Are the guidelines/policies of related sponsors followed when procuring goods and services or authorizing payments against research accounts? This includes understanding the eligibility criteria of expenditures.
10.3	Further to 6.1, are travel and expense claims reviewed for completeness, accuracy, eligibility and required supporting documentation as per sponsor guidelines?
10.4	Are travel and expense claims reviewed for one over one approval?
10.5	Further to 6.2, are Purchasing card transactions reviewed for eligibility, reasonableness and required supporting documentation as per sponsor guidelines.
10.6	Are employment status changes of Account Holders communicated promptly to Research Development & Services?
10.7	Are monthly research statements reviewed for accuracy and eligibility of charges?
10.8	Are over expended accounts reviewed with the PIs and cleared in a timely manner?
<b>11.</b>	<b>Capital Assets</b>
11.1	Has approval been received for removal of any capital assets for use away from University premises, as required in University, faculty or departmental policy and regulations?
11.2	Have all capital assets disposed of during the year been recorded on an "Asset Disposal Requisition" and forwarded to Procurement Services?
<b>12.</b>	<b>Outstanding Matters</b>
12.1	Have communications from regulatory agencies concerning non-compliance with laws or regulations which could have a significant financial effect been resolved, or under active consideration?
12.2	Have all claims, obligations or matters in dispute, outstanding at year end, been disclosed to the appropriate individual?
<b>13.</b>	<b>Undertakings</b>
13.1	I have disclosed any irregularities or breaches of University policy and regulations that I am aware of which may have financial implications for my unit.
13.2	If I have delegated any of my authority to others, I have done so in writing and retained the documentation in my files.
13.3	I have received a copy of the University's policy on conflict of interest which pertains to my position, read it, and am in compliance with it.
13.4	To the best of my knowledge, I believe that the department/unit complies with University policies and procedures, except as noted in comment fields.
	To the best of my knowledge and belief, I confirm that I have taken reasonable actions to ensure the accuracy and completeness of the items answered above.