



THE OHIO STATE UNIVERSITY  
OFFICE OF ACADEMIC AFFAIRS

## Formal Sub-Certification

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### SUB-CERTIFICATION AREA

Does the college/office have processes in place to ensure compliance with fund restrictions imposed by donors, granting agencies and other resource providers?

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#### CONTROL

Ongoing fiscal monitoring and oversight of restricted funds rests primarily within the Office of Research units: Research Administration, Industry Liaison's Office, Project GRO, Center for Emergent Materials, Campus Chemical Instrument Center, Campus Microscopy & Imaging Facility, Institute for Materials Research, Institute for Energy & the Environment, University Laboratory Animal Resources, OR Information Systems, OR Training, Education, and Communication, Research Foundation, Ohio Learning Network, Research Compliance, Office of Responsible Research Practices, Technology, Licensing, and Commercialization, Ohio Supercomputer Center, OARnet, Byrd Polar Research Center, Center for Lake Erie Area Research, and Center for Cognitive Science. However, the Office of Research Business Office, in partnership with the Office of Development, provides support and guidance when needed.

#### PROCEDURE

On a monthly basis, the unit reconciler will review all restricted funds transactions against the standard monthly GLU0040S-91, to ensure compliance with fund restrictions imposed by donors, granting agencies, and other resource providers. Monthly fiscal reports and systems including; the Office of University Development Fund Transfer Report, Ohio State University Gift Activity Report, Development Fund Warehouse, and the Office of Financial Services Descriptions and Balances, provide information regarding the guidelines set forth for the unit's restricted funds.

#### Documents Used to Support This Area

GLU0040S-91

Office of University Development Fund Transfer Report

Ohio State University Gift Activity Report

Development Fund Warehouse

Office of Financial Services Descriptions and Balances