



THE OHIO STATE UNIVERSITY
OFFICE OF ACADEMIC AFFAIRS

Formal Sub-Certification

SUB-CERTIFICATION AREA

Does the college/office reconcile all non-cash assets and liabilities (such as accounts receivable or sales tax payable) to supporting detail on a monthly basis?

CONTROL

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 are responsible for reconciling the general ledger monthly for all non-cash assets and liabilities to supporting detail. Units without non-cash assets or liabilities should verify that there is no activity on their general ledger budgets.

PROCEDURE

As part of the monthly general ledger reconciliation process, OR Units will run a general ledger -61 report, reviewing the Non-Cash Assets and Liabilities columns and reconciling to the supporting detail. Once the reconciliation is complete, the Office of Academic Affairs Reconciliation Checklist must be completed and submitted to the Office of Research Business Office. The Reconciliation for these units is tracked on the Office of Academic Affairs Reconciliation Tracking Log.

Documents Used to Support This Area

Office of Academic Affairs Reconciliation Checklist