



### 6.1.1 Accounting Office Responsibility and Authority

Chapter 6 - Fiscal	Original Effective Date: July 2000
Section: 6.1 Accounting	Date Last Reviewed: May 2017
Responsible Entity: Assistant Vice President for Business Affairs	Date Last Revised: May 2017

#### I. Purpose

The purpose of this policy is to establish the responsibilities and authority of the Accounting Office.

#### II. Scope

This policy applies to individuals employed by the Accounting Office at UT Health San Antonio.

#### III. Policy

The Office of Accounting is charged with the responsibility of maintaining the official financial records of UT Health San Antonio (UTHSA). This responsibility involves determining compliance with all state, federal, UT System, grantor, and/or donor, as well as institutional rules, regulations, and restrictions for the receipt, transfer, and disbursement of the institution's funds. The Office of Accounting has the authority to determine the appropriateness of all transactions affecting the institution's funds and to properly record these transactions in the institution's official financial records. The Office of Accounting is also responsible for the preparation of financial reports and statements of the institution. Information regarding the Office of Accounting operations is available at: <http://www.uthscsa.edu/business/accounting/>.

#### IV. Definitions

*There are no defined terms used in this Policy.*

#### V. Related References

*There are no related documents associated with this Policy.*

**VI. Review and Approval History**

- A. The approving authority of this policy is the University Executive Committee.
- B. The review frequency cycle is set for three years following the last review date, a time period that is not mandated by regulatory, accreditation, or other authority.

<b>Effective Date</b>	<b>Action Taken</b>	<b>Approved By</b>	<b>Date Approved</b>
<b>07/2000</b>	Policy Origination	Executive Committee	07/2000
<b>05/2017</b>	Policy Review	Executive Committee	05/2017