

Accounting Handbook

Reporting Financial Accounting Information to External Parties

The UH System Administrative Memorandum ([SAM](#)) [03.A.22](#) references the reporting of financial accounting information to external parties. It is essential that the financial information presented is accurate, complete, and agrees with the official University of Houston System financial records.

For the purposes of this policy "financial information" is defined as historical financial information recorded in the official University of Houston-Clear Lake Financial Records System maintained by the UH System Controller's office. This policy does not cover financial or accounting records for individuals, students, or employees; budgetary records; building/cost records; research data; or other official records maintained in authorized databases by departments.

For the purposes of this document, "external parties" shall include both governmental entities and non-governmental entities that are not formally recognized as an operating unit of the UH System.

The Vice President for Administration and Finance at UHCL has designated the Associate Vice President for Business Operations as the person responsible for the implementation of this AM. All financial information prepared by UHCL for distribution to external parties must be reviewed for accuracy, completeness, and integrity by the Associate Vice President for Business Operations.

If there are any questions, please contact the [Associate Vice President for Business Operations](#) before responding to any request from external parties.