

**The University of Texas Health Science Center Houston
Monthly Checklist for Review and Validation procedures**

Department _____
Accounting Fiscal Year and Period _____

| Procedure | Frequency | Completed By | Approved By |
|--|--|--------------|-------------|
| A. FMS departmental approvers and HRMS submitters have been reviewed; no exceptions noted | Beginning of Fiscal Year and Quarterly | | |
| B. Chartfields for the department have been documented | Monthly | | |
| C 2a. Revenue in the detail of transactions above has been reconciled to the appropriate support | Monthly | | |
| C 2b. Individuals charged, and the related encumbrances, to the department's accounts have been validated | First of the Fiscal year | | |
| C 2b. Charges to the department's accounts for payroll have been reviewed and validated at the employee level | Monthly | | |
| C 2c. An aging of accounts receivable and the allowance has been reviewed; documentation of follow up and justification for any amounts over 365 days exists | Monthly | | |

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| C 2c. Documentation exists for any accounts receivable without an allowance that is over 180 days old | Monthly | | |
| C 2c. An aging of any accrued liabilities has been reviewed | Monthly | | |
| C 2d. Journal entries have been reviewed and validated | Monthly | | |
| C 3. PO and Non PO vouchers greater than \$5,000 have been reviewed and validated | Monthly | | |
| C 4. Corrections and/or adjustments, as well as follow up, have been documented | Monthly | | |
| C 5. The department's current year budget status has been reviewed | Monthly | | |