Letters of Representation (LORs)

The Letter of Representation (LOR) is an electronic certification signed by all cost center owners or their supervisors after the close of each fiscal year. This certification provides assurance to Executive Management at UT Dallas and UT System that all cost centers, and ultimately the financials of UT Dallas, are accurate and without material errors or known fraud. Your Dean or Division Head will review your LOR, so it is important that your LOR be completed by the due date.

LORs are required by UT System Administrative Policy UTS 142.1, Policy on the Annual Financial Report.

<table>
<thead>
<tr>
<th>Step</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Login to My Galaxy. Click Gemini Financials. Once logged in, follow the below path to view your LOR:</td>
</tr>
</tbody>
</table>

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Main Menu ▶ General Ledger Custom ▶ Year End Certification ▶ CostCenter Owner Certification
```

The first page displayed is the Search Page (shown below). Type DAL01 in Business Unit. Type the 4-digit year you are certifying in Fiscal Year. Click Search.

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Search Criteria

Business Unit begins with: DAL01
Fiscal Year = 2019

Search  Clear  Basic Search  Save Search Criteria
```
## Step 2: Recon Status and Comments

This page shows all cost centers owned by you with revenue or expense activity during the fiscal year. For each cost center listed the cost center description and department are shown as well as the reconciliation and approval status for each period. A “—” instead of a number for the period indicates that reconciliation was not required for that period.

<table>
<thead>
<tr>
<th>Cost Centers to be Certified</th>
<th>Department: Payroll - Central</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>47102001 Tax and Benefit Claims</td>
<td>Status - Reconciled Periods</td>
<td>08 09 10 11 12</td>
</tr>
<tr>
<td>47121001 PR Salary - Fund 1</td>
<td>Status - Reconciled Periods</td>
<td>08 09 10 11 12</td>
</tr>
<tr>
<td>47130000 Payroll - Operating</td>
<td>Status - Reconciled Periods</td>
<td>08 09 10 11 12</td>
</tr>
<tr>
<td>47150001 Designated Salaries</td>
<td>Status - Reconciled Periods</td>
<td>08 09 10 11 12</td>
</tr>
</tbody>
</table>

Comments

Text boxes adjacent to each cost center can be used to input pertinent notes related to a specific cost center. At the bottom of the page there is a larger text box where comments related to all or a group of cost centers can be noted.
<table>
<thead>
<tr>
<th>Step</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>The Certification Page displays eleven statements that the cost center owner must read and agree to.</td>
</tr>
</tbody>
</table>

> In accordance with UT System Administration Policy – Policy UTS142.1, Policy on the Annual Financial Report, Section 6.2, and in connection with the audit of financial statements of the University of Texas at Dallas, for the year ended August 31, 2018, I confirm, to the best of my knowledge, the following:

1. My area is responsible for reconciling the cost centers listed on the Recon Status and Comments page of this certification.
2. All cost centers in my area have been reconciled using the Account Reconciliation application, with exceptions noted on the Recon Status and Comments page of this certification.
3. I understand that all funds must be utilized in accordance with any restrictions as to the source of funds (for example, student fee cost centers utilized in accordance with the purpose of the fee, endowment cost centers utilized in accordance with the wishes of the donor as defined in the endowment agreement, contract and grant cost centers utilized in accordance with the terms of the grant, etc.).
4. All revenue and expenses were appropriate, allowable, and properly recorded (expenditures recorded in the fiscal year in which they were incurred and revenues recorded in the fiscal year in which they were earned) for each of the 12 months ended August 31, 2018, with exceptions noted on the Recon Status and Comments page of this certification.
5. All reconciling items have been adjusted, or have been satisfactorily resolved for each of the 12 months ended August 31, 2018, with exceptions noted on the Recon Status and Comments page of this certification. (List any adjustments of $1,000 or more).
6. I reviewed and approved all reconciliations or delegated such review and approval, for the cost centers in my area during the fiscal year ended, August 31, 2018.

By checking the box and saving your certification, you agree to the above statements, with any exceptions noted on the “Recon Status and Comments” page.

Read all statements and then click the “Certified by” box. The system will add your name, net ID and the date. Click the “Save Certification” button when complete.

4    | If all cost centers have not been completed (reconciled and approved), the following message will appear: |

> Warning: Reconciliations and/or approvals are not complete for all cost centers. Are you sure you want to certify?

Please disregard this message if you have just completed approval of your cost center reconciliations today.

While it is possible to complete the certification by clicking ‘OK,’ it is recommended that all cost center reconciliations and approvals be completed first.

**Note:** Once a certification has been saved, no additional comments are allowed and future reconciliations and/or approvals for the periods certified are not displayed on the LOR. If you need to input additional comments, please request that your cost center certification be reset. Make reset requests to Financial Compliance at fincompliance@utdallas.edu.
LOR Delegation or Substitution

At year end there may be extenuating circumstances that prevent a cost center owner from being able to complete his/her LOR. In this case, certification can be completed by someone above the owner in the chain of command. This could be a department or division head, Dean, or VP. Financial Management Services will coordinate with Fiscal Officers to establish substitute LOR signers when needed. Once a person has been established as a substitute signer, they will see a drop down in the ‘Certifying for’ box that includes any cost center owner names that they are authorized to sign for.