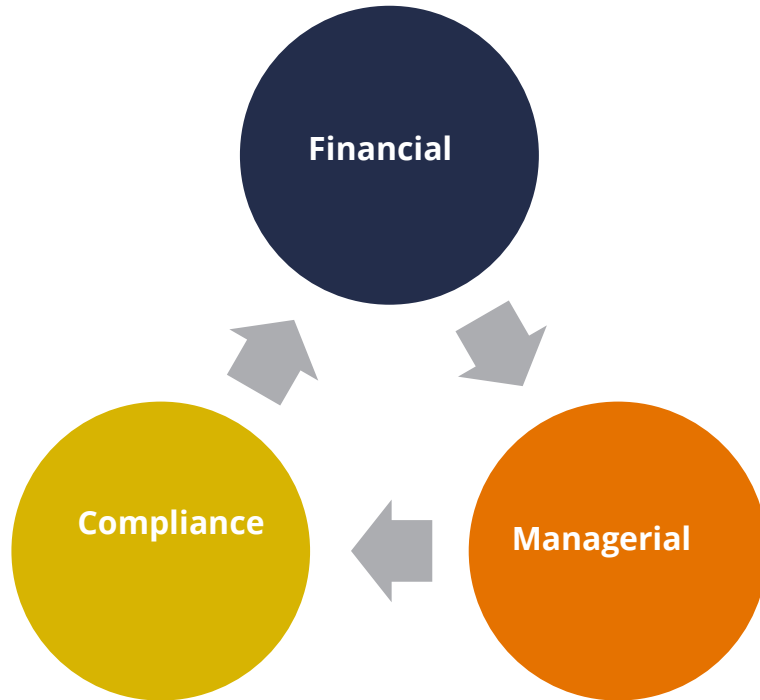


Account Certifications | Future State

3 Lensed Approach



Financial: Central Finance responsibility for balance sheet

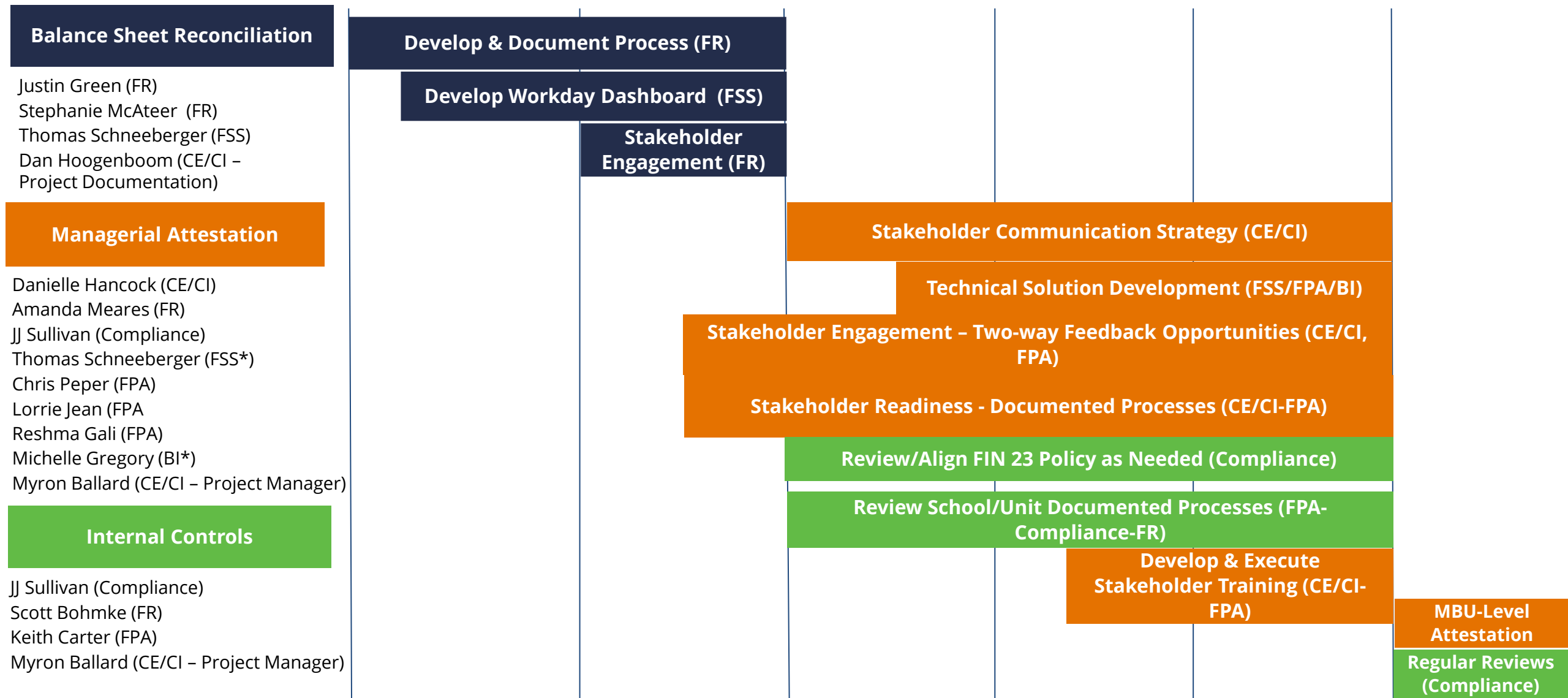
- Continuing rigorous central reconciliation of the GL
- Documented robust process and technical tracking tool in progress to satisfy this APA compliance requirement

Managerial: MBU-level Fund Balance/Budget Variance Attestation

- *Next step:* Engagement with schools/units to ensure processes exist on how review of activity is monitored
- Leverage existing reviews that are already be happening at cost center/grant level
- Assess needs to determine what schools/units need to be able to ensure confidence with an MBU level attestation
- Share status update in August

Compliance: Regular reviews of managerial processes in schools/units

Balance Sheet Reconciliation & Managerial Attestations | High-level Roadmap



*Membership dependent on technical solution