

# Letters of Representation (LORs)

The Letter of Representation (LOR) is an electronic certification signed after the close of each fiscal year. Once all cost center owners complete their LORs, Deans and Division Heads must also sign an overall LOR for their school or division. 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.

LORs are required by UT System Administrative Policy [UTS 142.1](#), Policy on the Annual Financial Report.

Step	Action
1	<p>Login to My Galaxy. Click <b>Gemini Financials</b>. Once logged in, follow the below path to view your school or division level LOR:</p> <p><a href="#">Main Menu</a> &gt; <a href="#">General Ledger Custom</a> &gt; <a href="#">Year End Certification</a> &gt; <a href="#">Dean/Div Head Certification</a></p> <p>The first page displayed is the Search Page (shown below). Type <b>DAL01</b> in Business Unit. Type the <b>4-digit year</b> you are certifying in Fiscal Year. Click <b>Search</b>.</p> <p><a href="#">Find an Existing Value</a></p> <p>▼ <b>Search Criteria</b></p> <p>Business Unit <input type="text" value="begins with"/> <input type="text" value="DAL01"/> <input type="button" value="🔍"/></p> <p>Fiscal Year = <input type="text" value="2018"/></p> <p><input type="button" value="Search"/> <input type="button" value="Clear"/> <a href="#">Basic Search</a> <input type="button" value="📄"/> <a href="#">Save Search Criteria</a></p>

Step	Action
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### Completed Certifications and Pending Certifications

The Completed Certification page shows all cost center owners under your school or division that have completed their annual certification. The example below shows how this page will look before September 15, when cost center owners have not yet been able to complete their owner certifications. Once owners begin completing their certifications, they will appear on the Completed Certifications page.

Completed Certifications

THE UNIVERSITY OF TEXAS AT DALLAS  
LETTER OF REPRESENTATION  
FISCAL YEAR 2018

\*Certifying for: [dropdown] School or Division: [dropdown]

Completed Certifications. Find First 1 of 1 Last

Cost Center Owner: [blank]  
Certified by: [blank] Certified on: [blank] Optional Review/Approved by: [blank] on: [blank]  
Certifier's Comments: [text area] Reviewer's/Approver's Comments: [text area]

Cost Center	Description	Dept ID	Department Description	Reconciliation Completion	Approval Completion	Expense Total	Revenue Total	Comments
						\$0.00	\$0.00	

Optional review performed by [blank] on [blank]

Please note any comments or concerns below, or indicate "None."  
[text area]

The Pending Certifications page shows all cost center owners under your school or division that have not yet completed their annual certification.

Pending Certifications

THE UNIVERSITY OF TEXAS AT DALLAS  
LETTER OF REPRESENTATION  
FISCAL YEAR 2018

\*Certifying for: [dropdown] School or Division: **Sciences**

Pending Certifications. Find First 1 of 1 Last

Cost Center Owner: **Newton Isaac**  
Optional Review/Approval by: [blank] on: [blank]  
Reviewer's/Approver's comments: [text area]

Dept ID	Cost Center	Description	Department Description	Reconciliation Completion	Approval Completion	Expense Total	Revenue Total	Comments
707100	77123456	GFT Friends of Science	General Sciences	11/12 Months	11/12 Months	\$275,131.20	\$0.00	
707100	77224466	Beyond Science - A Study	General Sciences	11/12 Months	11/12 Months	\$26,308.76	\$0.00	
707110	77985623	Physics for Dummies	Advanced Sciences	11/12 Months	11/12 Months	\$26,612.19	\$0.00	

Optional review performed by [blank] on [blank]

Please note any comments or concerns below, or indicate "None."  
[text area]

**Comments**

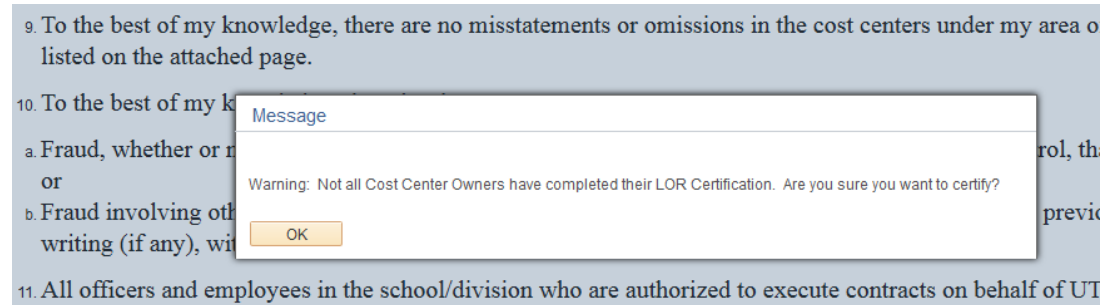
At the bottom of the Completed Certifications and Pending Certifications pages there is a large text box where comments by the Dean, Division Head or their Fiscal Officer can be noted.

An optional check box has also been included on these pages to document who provided assistance with comments or LOR review (usually a Fiscal Officer) if any.

Step	Action
3	<p>The Certification Page displays eleven statements that the Dean or Division Head must read and agree to by clicking the “Certified by” button and the “Save Certification” button.</p> <p>THE UNIVERSITY OF TEXAS AT DALLAS  LETTER OF REPRESENTATION  FISCAL YEAR 2018</p> <p>Certifying for: John Smith</p> <p>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:</p> <ol style="list-style-type: none"> <li>1 My area is responsible for reconciling the cost centers listed on the Recon Status and Comments page of this certification.</li> <li>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.</li> <li>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.).</li> <li>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.</li> <li>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).</li> <li>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.</li> <li>7 The departments in my area maintain segregation of financial duties; no single employee has responsibility for 1) entering transactions, 2) approving transactions, 3) receiving cash, and 4) reconciling cost centers with the exceptions noted the Recon Status and Comments page of this certification. (Note: if there are any exceptions, please explain controls which mitigate or compensate for the absence of adequate separation of duties. Alternately, for areas where a limitation of the system of internal controls exists, note your proposed plan to address this limitation.)</li> <li>8 All significant deficiencies in the design or operation of internal controls over financial reporting which could adversely affect my departments’ ability to record, process, summarize, and report financial data and any material weaknesses in internal controls that have been identified have been appropriately reported and addressed with exceptions noted on the next page.</li> <li>9 To the best of my knowledge, there are no misstatements or omissions in the cost centers under my area of responsibility, as noted in the letter, with exceptions listed on the attached page.</li> <li>10 To the best of my knowledge, there has been no – <ol style="list-style-type: none"> <li>a Fraud, whether or not material, involving any employees who have significant roles in internal control, that has not been appropriately reported and addressed; or</li> <li>b Fraud involving others that could have a material effect on the financial statements other than those previously reported to the Financial Reporting Officer in writing (if any), with exceptions noted on the next page.</li> </ol> </li> <li>11 All officers and employees in the school/division who are authorized to execute contracts on behalf of UT Dallas, or who exercise discretion with regard to the award of contracts or other pecuniary transactions of government, are in compliance with UTS142.1 <i>Financial code of Ethics Certification</i>, with any exceptions noted on the Recon Status and Comments page of this certification.</li> </ol> <p>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.</p> <p><input checked="" type="checkbox"/> Certified by: John Smith      jxs12345-utd      Date/Time: 09/28/18 9:37AM</p> <p><input type="button" value="Save Certification"/></p> <p>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.</p>

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If all cost center owners under your school or division have not completed their LOR, the following message will appear:



While it is possible to complete the certification by clicking 'OK,' it is recommended that all cost center owner certifications be completed first.

**Note:** Once a certification has been saved, no additional comments or future actions such as reconciliations or individual owner certifications will be displayed on this LOR. If additional comments or other actions need to be recorded on this LOR, please request that your school or division LOR be reset. Make reset requests to Financial Compliance at [fincompliance@utdallas.edu](mailto: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 you or your 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.