CSU Pueblo

Office of Financial Management (OFM)

Attestation Letter Fiscal Year 2027

Purpose and Background

This attestation is being issued in direct response to an internal audit finding and recommendation that states: "The CSU Pueblo Chief Financial Officer, or designee, should establish a formal protocol for communicating financial roles and responsibilities and provide targeted training to ensure key personnel are fully aware of and equipped to carry out their assigned duties."

In response, the Office of Financial Management (OFM) is reaffirming the role, responsibilities, and ongoing development expectations of fiscal officers across the University. This letter formalizes those expectations and serves as your annual attestation to the accuracy and integrity of the financial activity under your responsibility.

Completion of this attestation is a required component of the fiscal officer role. Fiscal officers who do not complete and return a signed attestation by the stated deadline may have their fiscal officer access in KFS and related financial systems removed until the attestation is received, and any related concerns are resolved.

Fiscal Officer Responsibilities

As a designated fiscal officer, you are accountable for the financial activity within your assigned organization(s) and accounts. Your role requires both active oversight and the financial and accounting aptitude necessary to exercise sound judgment. Fiscal officer responsibilities include, but are not limited to:

- Maintaining accurate, complete, and timely financial records in KFS for all activity under your management responsibility, with all entries posted no later than one quarter after their occurrence.
- Demonstrating sufficient financial and accounting aptitude to interpret financial reports, identify variances, and make informed decisions, or promptly seeking guidance from OFM where additional support is needed.
- Performing periodic reviews and reconciliations of transactions, balances, and budgets, including budget-to-actual analysis on at least a quarterly basis.
- Ensuring expenditures are charged to the account that benefits from the expense and to the object code that most accurately describes the nature of the expense.
- Escalating significant variances, unusual transactions, suspected noncompliance, or potential fraud to the appropriate University officers in a timely manner.
- Complying with University policies, State and Federal statutes, and sponsor/donor restrictions applicable to the financial records under your management responsibility.

- Participating in ongoing fiscal officer training and the monthly OFM briefings described below to maintain and strengthen the aptitude required for the role.
- Cooperating fully with internal and external auditors and providing complete, accurate information in response to inquiries.

Ongoing Support: Monthly Briefings and Training

To support fiscal officers in fulfilling these responsibilities, OFM will host recurring monthly fiscal officer briefings and training sessions. These sessions are intended to build capability, reinforce expectations, and provide a consistent forum for questions and shared learning. Sessions will:

- Reinforce fiscal officer expectations and review changes to university financial policies, procedures, and systems.
- Provide practical training on KFS, reconciliations, budget management, procurement, and financial reporting.
- Address common audit findings, control weaknesses, and emerging risk areas observed across the University.
- Offer an open forum for fiscal officers to raise scenarios, ask questions, and learn from peers across departments.
- Be supplemented, where appropriate, by one-on-one support from OFM staff.

Attendance at the monthly fiscal officer briefings is expected as part of the fiscal officer role. Schedules, agendas, and meeting links will be communicated in advance by OFM. Recordings and materials will be made available to anyone who is unable to attend.

Attestation

I confirm that I am responsible for the fair presentation of financial information under my management responsibility that is recorded in the financial systems of the University, in conformity with the University's financial policies, accounting principles, and sponsor/donor stipulations and restrictions. I recognize that, as key resource manager in a decentralized structure, I must provide a fair and complete disclosure of financial information to the University's officers so that they can make similar attestations for the University, relying on my work.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

I confirm, to the best of my knowledge and belief, the following representations:

1. The financial records under my management responsibility are fairly presented in conformity with the University's financial policies, generally accepted accounting principles, State and Federal statutes, and sponsor/donor agreements.

2. To the best of my knowledge and ability, the accounting entries and financial activity under my management responsibility are accurate, reliable, and up to date, and are recorded in the University's

financial systems in a timely manner.

3. All entries for my departmental area for which I have oversight responsibility have been submitted in KFS in the correct accounting period, entered no later than one quarter after their occurrence.
4. Except as disclosed to the Controller and CFO in previous writing or in this attachment, there have been no:
    a. Communications from sponsors, donors, and regulatory agencies concerning issues of noncompliance, instances of fraud, management of institutional resources, or reporting of financial information, whether or not material, involving management or other employees who have significant roles in internal controls.
    b. Violations or possible violations of laws or regulations, the effects of which should be evaluated by University Officers to record or report a loss of contingency.
    c. False statements affecting the University's financial statements made to the University's officers or their staff, the CSU System's internal auditors, or any other auditor.
    d. Undisclosed allegations, either written or oral, of misstatements or other misapplications of accounting principles in the University's financial records.
    e. Material transactions that have not been properly recorded in the accounting records underlying the basic financial statements.
    f. Events that I am aware of may require adjustments to or disclosure in the University's financial statements.
5. There are no significant deficiencies in the design or operation of internal controls which could adversely affect my ability to record, process, summarize, and report financial data, and I have identified no material weaknesses in internal controls.
6. I am responsible for the identification of and compliance with all aspects of the University's policies, State and Federal statutes, sponsor and donor restrictions that could have a material effect on the financial records under my management responsibility and have disclosed all aspects of sponsor and donor restrictions to the appropriate University office.
7. Except as disclosed to the Controller and CFO in previous writing or in this attachment, I have complied, in all material respects, with applicable University policies, State and Federal statutes, sponsor and donor restrictions that could either have a material effect on the financial records under my management responsibility in the event of noncompliance or subject the university to penalties and/or interest for non-compliance.
8. We have provided complete information on all proposed gifting transactions to enable University offices to identify and properly account for all non-exchange transactions.
9. The financial records under our management responsibility properly classify all activities. Expenditures have been charged to the account which benefits from the expense and with the object code that most accurately describes the nature of the expense. Where an account has insufficient spending authority, either cash or budget, available resources have been reallocated from other accounts and recorded in the financial records.
10. I have complied with all applicable University policies in adopting, approving, and amending budgets.
11. The accounts receivables reported under my management responsibility in the University financial records represent valid claims arising on or before the balance-sheet date and I have fully disclosed to the appropriate University office all information to enable timely collection or write-off of receivables.
12. I confirm that in making these representations, I have an effective financial oversight process including, but not limited to: (a) periodic budget to actual analysis of all financial activity under my management

responsibility, on at least a quarterly basis; (b) prior year to current year analysis of all financial activity under my management responsibility; and (c) management escalation of significant variances and explanations to include notification to applicable University officers.

13. I acknowledge my responsibility to maintain and strengthen the financial and accounting aptitude required for the fiscal officer role, and I will participate in the ongoing monthly fiscal officer briefings and training provided by OFM.

Disclosure of practices or accounting entries not adhering to the above

Use the lines below to disclose any items, exceptions, or concerns. If none, write "None."

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Acknowledgment and Signature

By signing below, I acknowledge that I have read, understood, and accepted the responsibilities of the fiscal officer role as described in this letter; that I have made the representations above to the best of my knowledge and belief; and that I will participate in the ongoing monthly fiscal officer briefings and training provided by OFM.

Fiscal Officer Name (printed)	Title / Department
Email	Reporting Unit (Org/Dept/Cost Center):
Signature	Date

This attestation supports the University's response to an internal audit finding and recommendation. Questions regarding completion may be directed to the Office of Financial Management.