



SUB-CERTIFICATION FORM

TO THE BEST OF MY KNOWLEDGE:

PROCESSES REVIEWED	YES	NO	NEEDS IMPROVEMENT	N/A
1. Have the school / division financial transactions been prepared and/or recorded in conformity with Emory policies and procedures? If NO or needs improvement, please explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Has the school / division appropriately followed Emory accounting policies and procedures? If NO or needs improvement, please explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Has the school / division recorded any significant non-recurring or non-systematic journal entries? If YES or needs improvement, please specify the accounts and an explanation of the applicable entries:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Are all significant balance sheet accounts supported by detailed subsidiary schedules and all reconciliations completed? If NO or needs improvement, please explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Have the year-end accruals been reviewed for accuracy? If NO or needs improvement, please explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Have the accounts and notes receivable been reviewed for collectibility and is the school / division adequately reserved? If NO or needs improvement, please explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Are you aware of any significant commitments or uncertainties (i.e., litigation, claims, etc.) or have any arisen subsequent to the date of the latest annual financial statements? If YES or needs improvement, please explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



PROCESSES REVIEWED		YES	NO	NEEDS IMPROVEMENT	N/A
8.	Has the school / division entered into any significant contracts or third-party agreements that have not already been properly disclosed? If YES, please explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9.	Are you aware of any fraud, or any facts indicating possible fraud, in connection with your school / division? If YES or needs improvement, please explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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10.	Are you aware of any significant deficiencies or weaknesses in Internal Controls at your school / division? If YES or needs improvement, please explain:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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11. Please set forth below and additional information regarding the financial information you are providing that you feel should be disclosed to us.

All questions answered "N/A" are required to be supported by a written explanation of the reasons why one of the three other available answers were neither appropriate nor applicable.

To the best of my knowledge, the financial information for the year ended August 31, 2004, as reported, does not contain any material misstatements or omissions and fairly represents, in all material respects, the financial condition and results of operations of the Department. I understand the accounting information provided from the department will be included in the Consolidated Financial Statements and related notes and discussions as filed by the University.	
Name	
Title	Date