

Public Inspection of Indiana University Accounts Receipts and Expenditures

FIN-ACC-I-90



About This Policy

Effective Date:

10-01-1990

Last Updated:

10-01-1990

Responsible University Office:

Financial Management Services

Responsible University Administrator:

Vice President and Chief Financial Officer

Policy Contact:

Joan Hagen

Associate Vice President and University Controller, Office of the Controller

jhagen@iu.edu

Related Information

* [UITS Access to Institutional Data](#)

- Scope
- Policy Statement
- Reason For Policy
- Procedure
- Definitions
- History

Back to top ↗

Scope

-

Back to top ↗

Policy Statement

All accounting transactions of the university maintained by the Office of Financial Management Services are public records and therefore are open to public inspection during regular business hours of the university.

Back to top ↗

Reason For Policy

To establish guidelines for the access and review of financial records of the university.

[Back to top](#) ↗

Procedure

Requests for access to the records need to be submitted to the Chief Accountant, Financial Management Services. From this request the chief accountant and the individual(s) requesting information will determine what records are to be reviewed.

The Chief Accountant will keep a written log of those who review the records, what they review and the date of the review. The appropriate campus chancellor will be updated periodically on the log information.

[Back to top](#) ↗

Definitions

Accounting transactions include income, expense, balance sheet transactions and any corresponding and supporting documentation forwarded with the transactions. Due to the size of the payroll distribution, supporting documentation for review will be an alphabetical listing printed each July 1.

[Back to top](#) ↗

History

This policy was established on October 1, 1990.