

USF Controller's Office

Accountable Officer Duties

Philosophy:

In accordance with effective internal control procedures and established accounting processes, as well as University regulations individuals are assigned as Accountable Officer for specific units (chart fields).

Procedure:

An individual designated as accountable officer (AO) is recognized as the ultimate authority for a specific chart field or chart field combination. This level of authority includes personnel documentation, system security requests, workflow approval, and financial transactions. Only one AO may be assigned to any specific chart field or chart field combination as identified below.

To request assignment as an accountable officer:

- Complete a FAST Workflow Request form (available at [UCO Controller's Office](#) - look under Library of Resources/Forms)
- Email the form to FAST!!Security in Outlook

Primary fiduciary responsibilities of an AO include, but are not limited to, ensuring the following:

- Purchases are made with valid and authorized funds
- Revenue is received and deposited timely
- USF equipment is secure and accounted for
- Fraudulent activity is identified and appropriate action is taken
- System security requests (FAST, GEMS, OASIS) are reviewed and approved
- Workflow requests (purchasing and travel) are reviewed and approved

A person may be designated an AO for any of the following chart fields:

- A Project (a specific sponsored research or construction project)
- An Initiative (a specific initiative)
- A Fund Code (a specific fund ID; usually auxiliary or convenience and never state funds)
- Operating Unit and Department (a combination of a specific operating unit and department ID)

Project Number	The project number is the first chart field the system will check. If the field is populated, the requisition routes to various user work lists according to the information provided by the Accountable Officer. If the field is not populated, the system moves to the Initiative chart field.
Initiative	The initiative is the second chart field checked. Routing, again, is based on information from the Accountable Officer. If there is no initiative, the system moves to the fund chart field.
Fund	The fund is the third chart field checked. The system looks for

USF Controller's Office

Accountable Officer Duties

	the attribute 'yes' or 'no', which is attached to the fund when it is setup. A 'yes' attribute indicates that the fund is used by only one department. Almost all auxiliary funds have a 'yes' attribute. Most other funds, such as E&G, Grants, and Research Overhead, do not. Again, routing is determined by the Accountable Officer. If the attribute on the fund is 'no', the system moves on to the last chart fields.
Operating Unit/Department	The operating unit/department combination is the last level of approval. The system looks at a combination of the operating unit and department, and then routes the requisition to the user work lists as designated by the Accountable Officer.

Contacts and Resources:

For more information, navigate to [UCO Training](#) .