



University of Notre Dame Journal Entry Review Policy

Campus Review:

Journal entries must be reviewed by a supervisor prior to submission to the Controller's Office. In accordance with Statement of Auditing Standards 114 (SAS 114), supporting documentation must be attached to all journal entries.

Journal entries can be submitted as follows:

Hard copy to 836 Grace Hall

Electronic copy to gacct@nd.edu



University of Notre Dame Policy Journal Entry Review

Controller Office Review:

All journal entries over \$1,000 need to be reviewed and signed off by a Manager.

All journal entries to an endowment account need to be reviewed and signed off by the Endowment Fund Manager.

All journal entries to a plant fund account need to be reviewed and signed off by an employee of the Plant Fund.

All journal entries to a CRT account need to be reviewed and signed off by the CRT Manager.

All journal entries with a debit to a restricted account (2xxxxx), need to be reviewed and signed off by the RSPA department.