INTERNATIONAL BANKING AND CASH MANAGEMENT
TULANE INTERNATIONAL

RESPONSIBLE TULANE INTERNATIONAL OFFICIAL: Treasurer

RESPONSIBLE OFFICE: Tulane International Financial Office

COORDINATING DEPARTMENTS: Tulane International General Counsel’s Office

ISSUED DATE: March 1, 2013      EFFECTIVE DATE: March 1, 2013

LAST REVIEWED DATE: March 1, 2013      NEXT REVIEW DATE: March 1, 2013

WHO NEEDS TO KNOW THIS POLICY: Each individual, school, department, program, and unit/department that requires the use of a foreign-based bank account should review and understand this policy.

WEBSITE ADDRESS FOR THIS POLICY: http://tulane.edu/asvpr/ora/policies.cfm

I. Background

The purpose of this policy is to ensure that adequate controls exist for Tulane International funds abroad. It establishes a formal process for establishing, managing, monitoring and reconciling Tulane International bank accounts worldwide.

To the extent that international activity requires the use of a bank account outside the U.S. establishing a foreign bank account must be done through Tulane International. As a matter of policy, Tulane University (“Tulane” or “University”) does not establish bank accounts outside of the U.S. unless such activity is specifically authorized by Tulane’s Chief Financial Officer with express approval by the University’s Board of Administrators. As the sole member of Tulane International, University consent is required to open a Tulane International bank account, which consent requires the authorized of Tulane’s Chief Financial Officer and the University’s Board of Administrators.

The opening of a Tulane International foreign bank account typically hinges upon whether Tulane International is registered to do business in the target country. Indeed, this policy assumes that Tulane International is duly registered in the country where the bank account is needed. If so, then this policy applies and describes the process for authorizing, opening, maintaining, reviewing, reconciling and closing Tulane International bank accounts. If not, then an institutional bank account cannot be opened and the ability to pay for in-country expenses is limited to the Tulane University procedures described in “Foreign Travel Advances,” which is

1 Tulane International purchases the services of Tulane University’s Controller.

2 Tulane International purchases the services of Tulane University’s General Counsel and Associate General Counsel.

3 The opening of a bank account in a foreign country is done through a project-specific work order pursuant to the Master Purchased Services Agreement between Tulane University and Tulane International.

4 Contact the Office of General Counsel to determine whether Tulane International is registered in a particular country and, if not, to coordinate a review of whether registration is appropriate.

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II. Definitions

**Account Custodian** is the person designated by a Responsible Person for day-to-day administration of a Tulane International account. It often is the field office finance manager, although titles may vary from office to office.

**Authorized Person** means either Tulane International’s President, Tulane International’s Vice President, and/or other individual otherwise empowered in writing by Tulane’s Board of Administrators, Tulane University, to open and close foreign accounts, and otherwise serve as an Authorized Signer for wire transfers or bank checks or drafts.

**Authorized Signer** is a person with authority to sign checks and drafts (possibly with a monetary limit) and/or authorize wire transfers for Tulane International bank accounts.

**Petty Cash Custodian** is the person designated by the Responsible Person for day-to-day administration of a Tulane International petty cash fund.

**Responsible Person** is the in-country Tulane International director/administrator appointed by an Authorized Person. This person must be an Authorized Signer of the Tulane International bank account and is ultimately responsible for reviewing the accuracy of monthly bank accounts and related supporting information, and compliance with these policies and procedures.

**Tulane International Bank Account(s)** means any bank account opened (1) by or for Tulane International, or (2) by or for any entity in which the University has a controlling interest (such as a separate limited liability company or non-profit corporation established by the University to facilitate/support overseas activities).

III. Policy

Tulane International bank accounts may only be opened if authorized by Tulane University, as the sole member of Tulane International, or a duly designated delegate of the University (hereinafter referred to as an “Authorized Person”). Authorized Persons include (a) Tulane International’s President; (b) Tulane International’s Vice President; or (c) any individual designated in writing by the University’s Board of Administrators.

All Tulane International bank accounts, wherever they may be located worldwide, that contain Tulane International funds or Tulane owned or administered funds, may only be opened or maintained with the knowledge and written approval of an Authorized Person. Departments and units may not establish a Tulane International bank account without first obtaining written approval from the University and/or an Authorized Person. This condition applies to all Tulane International bank accounts, regardless of how the accounts are named, and whether or not the

handled electronically through the Concur system (login and refer to the policies and procedures for purchasing and expense reimbursement (see http://www.tulane.edu/~tams/forms/instructions/PurchaseExpReimPolProc06032010.pdf)).
account uses the Tulane University name, Tulane International name, or the name of any Tulane owned, affiliated or operated school, department, center, institute, program, affiliate, or the name of any other entity or person.

All Tulane International bank accounts must have Tulane International’s employer identification number (or Tulane International country-specific tax identification number) and the name “Tulane International” in the account title.

IV. Procedures

A. Choosing a Bank

It is important to open Tulane International bank accounts with reputable institutions, ideally ones that have established banking relationships with Tulane University or a Tulane University affiliate/controlled entity. Contact Tulane International’s Financial Office to obtain a list of Tulane relationships with banks with a global network or to discuss circumstances where a local or regional bank outside the U.S. may be necessary.

B. Opening a Tulane International Bank Account

Prior to opening a new Tulane International bank account, requests must be submitted in writing to Tulane International’s Financial Office and Tulane’s Office of General Counsel. Such requests should indicate approval by the PI and the PI’s Dean, as well as Sponsored Projects Administration (SPA) if the bank account will be established to support one or more sponsored projects. The request must contain the following information:

1. Account Specifications:
   • School/Department/Center/Institute/Program
   • Purpose of Account
   • Type of Account (receipts only, receipts and disbursements, internally funded project expense account, other)
   • Account designation - Local currency (specify), US Dollars, or both
   • Source of funding (if it is a sponsored project, state the sponsor and funding source award number, if available)
   • Name of person with overall responsibility for the Program in the region/country
   • Name of person with overall responsibility for the Program in New Orleans

2. Intended length of program (i.e., the project period typically must be greater than 1 year). If it involves a sponsored project, state the period of the award

3. Cash forecast/budget (project expense accounts) for at least 12 months

4. Suggested in-country bank, address and contact information

5. List of recommended Authorized Signers on the account and any limitation on account by Authorized Signer

The Office of General Counsel will conduct a review to determine what, if any, legal requirements exist that limit or preclude the opening of a bank in a particular country (e.g., a
country is sanctioned by the U.S. government under the Office of Foreign Assets Control ("OFAC").

A foreign Tulane International bank account can be opened after approval is given by an Authorized Person (with the concurrence of the Financial Office and Office of General Counsel). Once a Tulane International bank account is established, it must be immediately recorded on the Tulane International general ledger.

C. **Authorized Signers for Wire Transfers, Checks and Drafts**

Tulane International may establish separate bank accounts to fulfill specialized banking or operating needs for institutional, departmental, or programmatic support purposes subject to the general approval requirements set forth in this policy. Each account requires designated authorized signer(s) ("Authorized Signer"), as approved by an Authorized Person. Authorized Signers must be employees of either Tulane University or Tulane International, and will have authority to sign checks and drafts (possibly with a monetary limit) and/or authorize wire transfers.

The President of Tulane International and/or the Controller for Tulane International should be authorized signatories on all Tulane International bank accounts, unless a country’s laws/banking requirements preclude this.

Typically, however, it is impractical for signers in the U.S. to authorize routine day-to-day operating expenses abroad. For this reason, individuals who are in-country usually are designated as additional authorized account signers. Ideally, two in-country signers are used to create necessary checks and balances regarding access to and use of Tulane International funds. If this is not possible, consider whether the second signer could be an individual at Tulane International’s home office (e.g., through electronic approval). However, in the case of a very small office or where the in-country bank does not permit remote electronic approval, one signer may be permitted by an Authorized Person to serve as the sole in-country signer.

When choosing the appropriate in-country signer, Authorized Persons also should consider whether to establish a monetary threshold on a per transaction basis for each signer. To the extent that any transaction exceeds the threshold, then the prior approval of an Authorized Person would be required.

A current list of all Authorized Signers for Tulane International bank accounts is maintained by Tulane International’s Financial Office.

It is imperative that the bank, Tulane International’s Financial Office, and Tulane’s unit/department be immediately informed in writing when an Authorized Signer leaves the

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5 OFAC is an agency of the U.S. Department of the Treasury that administers and enforces economic and trade sanctions based on U.S. foreign policy and national security goals against targeted foreign states and organizations. Details can be found at OFAC’s website at [http://www.treasury.gov/resource-center/sanctions/Programs/Pages/Programs.aspx](http://www.treasury.gov/resource-center/sanctions/Programs/Pages/Programs.aspx). Contact Tulane’s Office of General Counsel for assistance.

6 The Controller for Tulane International is the Controller for Tulane University.
organization. Written notification to the bank ideally is provided by another signer or Tulane International officer and should clearly state the name of the individual no longer allowed to approve transactions regarding the Tulane International account. The Responsible Person must obtain a copy of the letter dated and signed by the bank, documenting its receipt of such notification. Copies of documentation furnished to/received by the bank should be sent to Tulane International’s Financial Office and Tulane’s unit/department.

D. Administration and Oversight of Tulane International Bank Accounts

Tulane International’s Financial Office is responsible for maintaining Tulane International’s financial books. The Tulane International Financial Office shall maintain a current list of all authorized bank accounts, including the respective bank at which the account is held, account number, account description, purpose, Responsible Person, Authorized Signers, limitations on check amounts, and other relevant information. The Tulane International Financial Office also secures and maintains formal documentation that sets forth the authorization of bank accounts, maintenance of signature cards, corporate resolutions/approvals, and other relevant correspondence and documentation. All issues regarding Tulane International banking services and relations should be directed to the Tulane International Financial Office.

Careful thought should be given as to who is responsible for administering a foreign bank account, logging transactions in Tulane International’s books, maintaining the check books, submitting checks for signature to authorized signer(s), etc. This person is referred to as the “Account Custodian.” In the case of a small foreign office, one person likely could serve as the custodian for Tulane International bank and petty cash accounts, provided that prior approval is given by Tulane International’s Financial Office. An Account Custodian must be an employee of Tulane University or Tulane International.

E. Handling Checks: Ordering, Replacing, Voiding, Missing

1. New and Replacement Checks

Authorized Signers are the only individuals who can order new/replacement checks. When a new check book is received by a signer, the signer/cashier should verify that all checks and tabs are there in the presence of the office director/administrator.

2. Voided Checks

If a check must be voided because of an error when completing the check, the front of the check must be marked with two transverse bars (X) and state “VOID” in capital letters. The voided check must be registered in the bank book (in the “reference” column) as a voided check with a zero amount. The void check will be retained as a support document and will be sent to the Tulane International Financial Office with the rest of the support documents during the reconciliation process.
3. **Missing Checks**

In the case of a missing check, all signers and the Tulane International Financial Office should be immediately informed. The bank should be immediately informed in writing that the check is missing (with reference to the check number and date issued) and request a block payment, together with a request that any person trying to cash the check be reported to appropriate authorities.

F. **Recording and Documenting Bank Account Activity**

All Tulane International in-country bank account records must be maintained electronically (e.g., in Excel or accounting software) by the Account Custodian. The check number must be entered into the “reference” section of the electronic registry. A copy of the check must be retained as supporting documentation. An electronic bankbook and all supporting documentation must be submitted to the Tulane unit/department (see Step 5 of Tulane International policy entitled “Wiring Funds to Tulane International In-Country Bank” for details) within 30 days of the month end. Additionally, a copy of the bank statement must be submitted to Tulane International’s Financial Office within 30 days of the month end.

Original itemized invoices and receipts must be provided as support of Tulane International business-related expenses. There may be instances where itemized receipts are not available or have been lost. In these cases those requesting reimbursement must fill out a Missing Receipt Affidavit.

Activity related to Tulane International bank accounts, including deposits, disbursements, transfers to other accounts, and other transactions should generally be recorded in Tulane International’s official accounting records within 90 days of the month end.

G. **Bank Transfers**

There are 3 possible types of Tulane International bank account transfers:

- A wire transfer from Tulane International’s bank account in the U.S. to the Tulane International in-country bank account (see Tulane International policy entitled “Wiring Funds to Tulane International In-Country Bank” for details);
- A wire transfer from Tulane International’s bank account in the U.S. to an in-country bank account of a Tulane International vendor (see Tulane International policy entitled “Check/Wire to Pay Tulane International Vendors”); and
- An internal transfer within Tulane International’s in-country bank account from U.S. currency to local hard currency or vice-versa (assuming two such accounts are established).
In every instance, a request to transfer the money by an Authorized Signer must be issued to the Tulane International bank, consistent with bank procedures. Such transfer requests must be immediately recorded in the bank book(s).  

It is Tulane International’s policy to not establish automatic payments for recurring expenses (unless otherwise allowed by an Authorized Person).

H. **Administration and Oversight of Petty Cash Fund(s)**

An in-country petty cash fund may be established if a Tulane International in-country bank account exists, as approved by Tulane International’s Financial Office. Unless specifically approved by Tulane International’s Financial Office, individual departments and Tulane International offices are not authorized to maintain separate petty cash funds.

If petty cash funds are deemed necessary in-country, the next consideration is the appropriate type of currencies required (i.e., local hard currency and/or U.S. dollars). Separate locked boxes must be kept for each petty cash currency. Determine the maximum and minimum amounts of petty cash to be kept on hand. This will vary from country-to-country, Tulane International office-to-office, based on the nature and scope of foreign activities. A Petty Cash Custodian must be appointed by the Responsible Person. Ordinarily, the Petty Cash Custodian should not be the Account Custodian (unless approved by the Financial Officer).

The following are the requirements and restrictions for petty cash funds:

1. In-country offices that have more than one petty cash fund cannot commingle them. Additionally, expenses of one petty cash fund cannot be paid by another petty cash fund.
2. Access to the petty cash fund is limited. To the extent possible only one, perhaps two persons, has access to the funds (e.g., a Petty Cash Custodian and/or Responsible Person).
3. Cash funds must have adequate safeguards relative to the size of the fund (i.e., the fund is maintained in a locked box or cabinet with limited access).
4. Receipts must accompany vouchers to support petty cash expenditures.
5. Expenditures and advances for expenditures must be approved by the Petty Cash Custodian prior to disbursement.
6. The Responsible Person establishes a per transaction limit for petty cash expenditures (e.g., USD $100.00 per item). If the expenditure is for a larger amount, then prior approval of the Responsible Person is required.
7. Petty cash cannot be used for:
   a. Reimbursement for per diem expenses (unless prior authorization is given by the Tulane International country director)
   b. Items of a personal nature
   c. Entertainment

7 The recording will state “transfer” in the space where the check number normally is stated.
d. Payroll  
e. Travel advance or expense  
f. Personal loans (e.g., I.O.U.s)  
g. Check cashing (unless prior authorization is given by Tulane International’s Financial Office for check cashing for employees of Tulane University or Tulane International)  
h. The Tulane International Financial Office must be notified immediately when the custodian of the petty cash fund changes.

Petty cash can be procured from the Tulane International Financial Office through a Petty Cash Log (see TILLC Form 151), which are used to reimburse approved petty cash funds for authorized expenditures. The petty cash funds represent specified amounts of cash set aside to facilitate disbursements for minor expenditures to be made in cash.

Each receipt and/or expense from the petty cash fund must be substantiated on a Petty Cash Pay Voucher Form (see TILLC Form 152). The following information should be recorded in the cash book for each transaction:

- Transaction number;  
- Transaction date;  
- Payee (i.e., person/entity receiving the cash);  
- Exact amount paid or received and type of currency (do not commingle different types of currency);  
- Reference information about the transaction to link it with supporting documents (i.e., invoice number and period of time for invoice, check number, bank statement number, etc.);  
- Code category based on chart of account for expenses/income  
- Balance (i.e., amount left in cash after reconciling the last transaction).

Itemized invoices or receipts must be provided as support of Tulane International business-related expenses. There may be instances where itemized receipts are not available or have been lost. In these cases those requesting reimbursement must fill out a Missing Receipt Affidavit Form (see TILLC Form 4).

Petty Cash Log (TILLC Form 151) must be completed at least monthly by the Account Custodian.  
In order to replenish petty cash funds, the custodian of the petty cash fund should complete the Request to Replenish Petty Cash Funds (TILLC Form 153) and attach the Petty Cash Log (TILLC Form 151) and submitted to the field office finance manager to request a reimbursement check payable to the custodian of the petty cash fund. The finance manager can then authorize the issuance of a check from the Tulane International in-country account to replenish the petty cash fund.

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8 Perhaps automatically generated by accounting software or through a system to manually issue sequential transaction numbers.
Petty cash funds must be counted if there is a change of the Petty Cash Account Custodian. All petty cash funds are subject to periodic reviews/audits by the Tulane International Country Director (or designee). Additionally, a surprise petty cash count should be conducted at least one time per year with such count being initiated by the Tulane International Country Director (or designee). Results of petty cash reviews, audits and/or counts should be shared with the Tulane International Country Director and Financial Office with a copy to as appropriate Tulane University department(s) /unit(s).

Any discrepancies in petty cash funds must be reported immediately by e-mail to the Responsible Person, the Tulane unit/department and the Tulane International Financial Office.

For each currency, a separate petty cash book must be maintained, either a handwritten one or computerized (e.g., in Excel or other accounting software). The cash custodian should record transactions immediately after performing them. Transactions should be documented in chronological order.

Replenishment funds are charged to the expense accounts to which the expenditures being reimbursed would properly be charged. Expenditures are recorded in summary within the accounting system at the time of reimbursement rather than individually at the time of actual cash disbursement.

I. Reviewing, Approval & Recording of In-Country Bank Account Activity

All Tulane International in-country banking activity must be reviewed and recorded in the Tulane International books or general ledger consistent with the following requirements.

1. In-Country Recording of Expenditures or Account Activity

As bank statements arrive from the Tulane International bank, review is required to ensure that activity reported in the statement by the Tulane International bank is consistent with the subledger for the activity involved. The individual assigned by the Responsible Person to conduct this task shall not be the same individual who is an Authorized Signer on the account. This review for each bank account must be performed within 15 days of receipt of the monthly bank statement.

If local hard currency is involved in any activity reported on the monthly bank statement, then such reported amounts must be converted to U.S. dollars. The exchange rate used to calculate the value of the local currency into U.S. dollars should be the exchange rate on http://www.oanda.com/currency/converter/ and should be the monthly average.

A copy of the bank statement, together with all copies of back- of expenses and revenue must be forwarded to the supervising Tulane unit/department with the originals retained by the Tulane International in-country office. For details, refer to Step 5 of Tulane International Policy entitled “Wiring Funds to Tulane International In-Country Bank Accounts”. Supporting documentation

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includes a copy of the register report (ideally electronically) of any records electronically maintained (e.g., a Quicken check register report).

2. **Review and Approval by Tulane Unit/Department**

The receiving Tulane unit/department is responsible for reviewing the check register, bank statement and copies of supporting backup documentation. Such review must include specific review of the check number, check date, international expense code, amount (including relevant exchange rates to convert to U.S. dollars), and verification of copies of supporting documentation. The Tulane unit/department also adds/revises the check register as appropriate to include the Tulane ledger account information (i.e., reference to applicable 2-, 5- or 6-ledger accounts) and natural accounts.

If an issue is identified during the review process, then the Tulane unit/department is responsible for resolving it with the in-country Tulane International staff. If the issue cannot be resolved, the matter should be escalated for prompt review by the Tulane International Financial Office.

If no issues are identified, then the Tulane unit/department forwards a copy of the bank statement, together with all original back-up of expenses and revenue to Grants and Contracts Accounting (“GCA”). See Step 5 of Tulane International Policy entitled “Wiring Funds to Tulane International In-Country Bank Accounts” for details. The Tulane unit/department should retain a copy of all forwarded records.

3. **Review and Approval by Tulane Grants and Contracts Accounting**

If the international activity involves a sponsored project, then GCA is responsible for reviewing and approving the expenses submitted by the Tulane unit/department. If a federal award is involved, GCA confirms that the expenses are in compliance with federal cost principles. The compliance review may be delegated to a school/unit if authorized by GCA. If the compliance review is delegated, GCA still must receive the bank statement and all copies of supporting backup documentation for cash flow review purposes.

If an issue is identified, then GCA (or authorized delegate) is responsible for contacting the Tulane unit/department and resolving it with the Tulane unit/department. If the issue cannot be resolved, the matter should be escalated for prompt review by the Tulane International Financial Office. GCA should retain a copy of all forwarded records.

If no issues are identified, GCA approves the expenses and forwards a copy of the reconciled bank statement, together with all original back-up of expenses and revenue to the Tulane International Financial Office. For details with regard to charging of expenses, refer to Step 5 and the decision tree contained in Tulane International Policy entitled “Wiring Funds to Tulane International In-Country Bank Accounts”.

4. **Journalizing and Invoicing of Expenses and Account Activity by Tulane International Financial Office**

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Tulane International’s Financial Office is responsible for maintaining Tulane International’s financial books and maintaining copies of all forwarded supporting documentation. Refer to Step 7 of the Tulane International Policy entitled “Wiring Funds to Tulane International In-Country Bank Accounts” for details.

J. Bank Account Reconciliations

Bank account reconciliations are performed by Tulane International’s Financial Office and must take place within 45 days of the last day of the month. This requires comparison of the balance stated in the bank books together with the balance stated in the bank statement.

K. Updating Tulane International Bank Accounts

Certain events/activity will trigger the need to contact the Tulane International Financial Office to provide updated information with regard to a Tulane International bank account:

- Termination and/or addition of sponsored programs
- Changes of Authorized Signers
- Shift in purpose or type of account
- Address change
- Changes of Responsible Persons
- Local bank communication relevant to bank procedures and/or systems
- Changes to target funding/replenishment needs

To update a Tulane International bank account, the following information should be provided to Tulane International’s Financial Office:

1. The business purpose for the update; and
2. Approval by an Authorized Person.

L. Closing Tulane International Bank Accounts

Requests to close a Tulane International bank account must be submitted in writing to Tulane International’s Financial Office and approved by an Authorized Person. Reasons to close bank accounts may include:

- Unauthorized activity;
- No activity/dormant account; and/or
- Change in business purpose or type of account

Tulane International bank accounts are also periodically reviewed by Tulane International’s Financial Office, Office of the Controller, and Tulane International Administration for compliance with Tulane International policies and to determine the usefulness of the accounts. Accounts that are in violation of Tulane International policies or are no longer necessary to
support the international activity for which the account was established may be recommended for closing.
The following information is required to close a Tulane International bank account:

1. The business purpose for the closure;
2. Return of any residual funds in the foreign account to Tulane International’s U.S. account;
3. Confirmation that the bank account has a $0 balance; and
4. Approval by an Authorized Person.

V. Responsibilities

1. **Account Custodian**: This person is responsible for the following:
   a. Logging transactions into Tulane International in-country books
   b. Maintaining check books
   c. Submitting checks for signature by an Authorized Signer
   d. Submitting copies of backup and reports and other account information to the appropriate Tulane unit/department. Field office to retain original documentation.

2. **Grants and Contracts Accounting**: If the international activity involves a sponsored project, this office is responsible for the following:
   a. Reviewing and approving the expenses submitted by the Tulane unit/department (unless GCA authorizes the delegation of this review).
   b. Approving wire transfers to Tulane International in-country bank accounts.

3. **Office of General Counsel**: The Office of General Counsel is responsible for the following:
   a. Authorizing the establishment of a Tulane International bank account.
   b. Conducting a review to determine what, if any, legal requirements exist that limit or preclude the opening of a bank in a particular country (e.g., a country is an OFAC sanctioned countries).
   c. Preparing documents, resolutions and authorizations necessary to establish a foreign bank account.
   d. Working with in-country counsel to establish authorized bank accounts.

4. **Petty Cash Custodian**: This person is responsible for the following:
   a. Logging transactions into Tulane International petty cash records
   b. Maintaining the petty cash books
   c. Submitting backup and reports and other fund information to appropriate Tulane department and individuals

5. **Responsible Person**: This person is responsible for the following:
   a. Reviewing the accuracy of monthly bank accounts and related supporting information
6. **Sponsored Projects Administration (SPA):** If the international activity involves a sponsored project, this office is responsible for the following:
   a. Approving requests to open an international bank account into which sponsored funds will be deposited or managed
   b. If a federal award is involved and as appropriate, reviewing and approving bank account expenditures to ensure that they are compliant with federal cost principles

7. **Tulane International Financial Office:** This office is responsible for the following:
   a. Authorizing the establishment of a Tulane International bank account
   b. Maintaining a current list of all authorized bank accounts, including the respective bank at which the account is held, account number, account description, purpose, Responsible Person, Authorized Signers, limitations on check amounts, and other relevant information.
   c. Maintaining Tulane International’s financial books.
   d. Maintaining formal documentation that sets forth the authorization of bank accounts, maintenance of signature cards, corporate resolutions/approvals, and other relevant correspondence and documentation.
   e. Conducting all necessary Tulane International bank reconciliations.
   f. Issuing wire transfers to fund in-country Tulane International bank accounts.

**VI. Related Policies**

A. Tulane International policy entitled “Check/Wire to Pay Tulane International Vendors”
B. Tulane International policy entitled “Wiring Funds to Tulane International In-Country Bank”

**VII. Related Forms**

A. Missing Affidavit Receipt Form (see TILLC Form 4)
B. Petty Cash Log (see TILLC Form 151)
C. Petty Cash Pay Voucher (see TILLC Form 152)
D. Request to Replenish Petty Cash Funds (TILLC Form 153)