

**Attachment B**  
**After –The – Fact Review**  
**Tracking Sheet**

**Purpose:** Track the review of financial accounts in accordance with the After-the Fact Review of Financial Transactions Guidelines.

<b>Accounts*</b>	<b>Account Name</b>	<b>Reconciled By:</b>	<b>Period Reviewed</b>	<b>Date</b>	<b>Open Issues</b>
1234567890 1245678901 1256789012	Any Department 1 Any Department 2 Any Department 3	Roger Smith	5/1/2016 – 5/31/2016	6/15/16	No
9091234567 9098901234	Dr. Jones' Designated Account Dr. Rogers ' Designated Account	Sandra Johnson	5/1/2016 – 5/31/2016	6/15/16	No

**Note(s):**

- If you have a tracking mechanism that works that contains the key data recorded in this After-The-Fact Review Tracking sheet, continue to use your tracking mechanism.
- Your After-The-Fact Review Tracking Sheet (or your equivalent tracking mechanism) may be reviewed as part of an audit performed by Boston University's Internal Audit and Advisory Services department.
- Retain your After-The-Fact Review tracking sheets (or your equivalent tracking mechanism) in your records for 7 years. This can be in paper or electronic form.
- Accounts\* = cost center, internal order, general ledger account, etc...