

**Sam Houston State University**  
**A Member of The Texas State University System**

**Finance & Operations Policy FO-02**  
**Annual Reports**

A complete annual financial report and inventory report must be made by November 20th following the close of the fiscal year on August 31st, to the governor, the state auditor, and the Legislative Budget Board. The state comptroller is to approve these reports as to form and content, and the state auditor will perform an annual audit of the consolidated State of Texas financial report.

**All Sam Houston State University bond and commercial paper transactions are conducted in the name of The Texas State University System Office and will be reported on the consolidated system annual financial report.**

Reviewed by: J. Carlos Hernandez – Vice President for Finance and Operations and  
Amanda Withers – Interim Controller – 5/15/2016

Next Review: 8/31/2019