

**CORRECTION OF ERROR CERTIFICATION**

(For use with Cost Transfers **into** auditable Federal or Sub-Federal Projects)

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Describe in detail the expenditure(s) that are being transferred:  
(e.g., hydrochloric acid, pipettes, graduate student salary, etc.)

How did this expenditure benefit the project?

Why is the error correction late?

What steps are being taken to ensure that this error will not happen again?

I hereby certify that these expenditures were incurred for the goals, objectives and benefit of Account No. \_\_\_\_\_ during the period \_\_\_\_\_ to \_\_\_\_\_ and that the expenditure transfer in the amount of \$ \_\_\_\_\_ from Account No. \_\_\_\_\_ to Account No. \_\_\_\_\_ is correct and proper. In the event of a subsequent audit disallowance of this cost transfer for any reason, the Principal Investigator/Authorized signer and Department Head agree to be jointly responsible for handling this expense in a manner consistent with NAU policy.

\_\_\_\_\_  
Principal Investigator  
Authorized Signer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Dept. Head

\_\_\_\_\_  
Date