



Chapter 17 Appendices

Appendix A: Key Milestones

Key Milestones	Date	Dept	Bureaus	KPMG	OIG
Quarters 1-3					
Place Quarter Intra-department elimination data on XA drive and/or in Access	6 days after EOQ (end of quarter)		X		
Load Quarterly Data into Hyperion	6 days after EOQ		X		
Complete reconciliation of Quarterly intra-dept and intra-government elimination data	15 days after EOQ		X		
Provide Quarterly Financial Statement Line Item Variance Analysis to PFM	30 days after EOQ		X		
Submit Quarterly Financial Statements to PFM	30 days after EOQ		X		
Provide Quarterly Financial Statements to KPMG	30 days after EOQ		X		
Finalize Quarterly Financial Statements and submit to OMB	45 days following EOQ	X			
Load Hyperion beginning balances	December 31, 2002	X			
FACTS II Window, 1 st Quarter	January 27 – February 7, 2003		X		
FACTS II Window, 2 nd Quarter	April 21 - May 9, 2003		X		
Distribute FY2003 Annual Financial Statement Preparation Guidance	May 1, 2003	X			
Bureaus will identify the FY 2003 performance measure they expect to have final (actual) data for by October 3, 2003. For the remaining goals, the bureaus will provide the methodology for estimating FY 2003 performance results.	May 16, 2003		X		
Provide Draft Financial Statement Formats (w/ 2 nd Quarter data) & Footnote Charts to KPMG (Standardized) Note: External financial data (outside of Hyperion) may not be available at this time. Provide only the format.	May 15, 2003	X	X		
Review and comment on Financial Statement Formats & Footnote Charts	June 6, 2003			X	
Submit new AGWs format to Treasury	June 15, 2003	X			
Verify that posting models agree with DOI posting models or develop alternative procedures for accurate FY 2003 reporting	June 20, 2003		X		



Key Milestones	Date	Dept	Bureaus	KPMG	OIG
Provide Office of Performance Management (PPP) the performance measures that will be included in the bureaus' Management Discussion & Analysis (MD&A)	June 30, 2003		X		
FACTS II Window, 3 rd Quarter	July 22 – August 8, 2003		X		
PPP will conduct a 3 rd Quarter review of FY 2003 performance measures	July 31, 2003		X		
Submit the 3 rd Quarter financial statements to the PFM	July 31, 2003		X		
Prepare Elimination and Hyperion Data on a monthly basis. Upload monthly.	August 6, 2003		X		
Submit Preliminary Account Groupings Worksheets to Treasury	August 8, 2003	X			
Submit to Deputy Assistant Secretary, Budget and Finance 3 rd Quarter Bureau Financial Statement Review Checklists signed by the Bureau Finance Officer and CFO with explanations for significant financial statement fluctuations, footnote fluctuations, and explanations/comments on Net Position analysis.	August 15, 2003		X		
Provide Current Year Draft Internal Control & Compliance Reports to OIG	August 29, 2003			X	
Submit Preliminary Museum and Stewardship Info to PFM with a copy to KPMG	September 1, 2003		X		
Provide draft of MD&A (annual report) to KPMG	September 1, 2003		X		
Prepare Elimination and Hyperion Data on a monthly basis. Upload monthly.	September 6, 2003		X		
Provide Draft Internal Control & Compliance Reports to Bureaus	September 10, 2003				X
Bureaus will provide FY 2003 "estimated" performance information to PPP for review	September 15, 2003		X		
Confirm Master Appropriation File (MAF) Data to PFM and confirm Hyperion Entity Structure	September 19, 2003		X		
Provide August 31 Financial Statement Line Item Variance Analysis to PFM	September 20, 2003		X		
Submit MAF to Treasury	September 22, 2003	X			
Cutoff of IPAC billings for DOI	September 24, 2003		X		
Cutoff for issuing reimbursable agreements	September 25, 2003		X		
Cutoff for all non-emergency purchasing as defined by Bureau Directors	September 25, 2003		X		



PPP will provide comments to the Bureaus on the submitted FY 2003 “estimated” performance information	September 25, 2003	X			
Key Milestones	Date	Dept	Bureaus	KPMG	OIG
Post year-end accrual adjustments where possible	September 26, 2003		X		
Final date for automated payment schedules	September 26, 2003		X		
Post final year-end transactions including property transactions, eliminations, accruals (except for OPM, DOL, legal liabilities, judgment fund liabilities and inter-bureau elimination accruals that will be posted before October 8 or as soon as it is available from outside parties) and adjustments (except for final audit adjustments)	September 30, 2003		X		
Provide completed “estimated” performance results and submit a first draft of the <u>final</u> performance report (FY 2003 Goals-AT-A-Glance Tables) to PPP	October 3, 2003		X		
Place September intra-dept elimination detail data on XA drive	October 6, 2003		X		
Load Data to Hyperion Data Base	October 6, 2003		X		
Complete Reconciliation of Elimination Data	October 7, 2003		X		
Provide final Trial Balance to KPMG and a Trial Balance Verification Letter to the Deputy Assistant Secretary, Budget and Finance and the Inspector General	October 8, 2003		X		
PPP will provide comments on Bureau’s completed “estimated” performance results and first draft of the <u>final</u> performance report	October 8, 2003	X			
Provide completed Final Performance Report to PPP	October 10, 2003		X		
Submit Final Stewardship & Deferred Maintenance Info to PFM	October 15, 2003		X		
Provide final Bureau Annual Report (with Final Performance Data) to KPMG	October 17, 2003		X		
Provide Draft PAR to KPMG	October 17, 2003	X			
Submit to Deputy Assistant Secretary, Budget and Finance 4 th Quarter Bureau Financial Statement Review Checklists signed by the Bureau Finance Officer, CFO and significant financial statement fluctuations, footnote fluctuations, and explanations/comments on Net Position analysis	October 17, 2003		X		
Submit Final Footnote data to PFM	October 17, 2003		X		



Hyperion Enterprise Data final & locked down of Bureau Data	October 17, 2003	X			
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Key Milestones	Date	Dept	Bureaus	KPMG	OIG
Provide Comments and proposed adjustments approved by the Department and Consolidated Audit Team on Draft Annual Performance and Accountability Report to Bureaus	October 18-31, 2003			X	
FACTS II window close – budget data final	October 22 - November 7, 2003		X		
Submit Final PAR to KPMG	October 24, 2003	X			
Submit Final PAR to OMB for Review	October 24, 2003	X			
Submit Bureau Annual Reports to KPMG addressing all auditors' comments	October 24-31, 2003		X		
Provide complete Bureau draft audit reports to OIG	October 31, 2003			X	
Provide signed Management Representation Letter to KPMG	November 1, 2003		X		
Provide complete Draft Audit Opinion/ Reports to Bureaus	November 3, 2003				X
Provide Comments on Draft Annual and Accountability Report to PFM	November 4, 2004			X	
Provide bureau responses to the Auditor's Report on Internal Controls and Report on Compliance with Laws and Regulations to KPMG	November 6, 2003		X		
Provide Draft Consolidated Reports on Internal Controls and Compliance Report to OIG	November 7, 2003			X	
Provide Draft Consolidated Reports on Internal Controls and Compliance Report to Department	November 9, 2003				X
Camera-Ready Version of Bureau Annual Reports complete with bureau responses to the Auditor's Report on Internal Controls and Report on Compliance with Laws and Regulations to KPMG	November 10, 2003		X		
Submit Final Accountability Report to KPMG (reflecting KPMG comments)	November 12, 2003	X			
Final Bureau Audit Opinions Issued (including bureau responses)	November 15, 2003			X	
Provide final Audit Opinion for Consolidated Financial Statements to the Department (with Department Comments)	November 15, 2003			X	



Department's Accountability Report Issued with Audit Opinion	November 15, 2003			X	
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Key Milestones	Date	Dept	Bureaus	KPMG	OIG
Submit ATBs, NOTES & Account Groupings Worksheets (AGWs) for FACTS I Report to Treasury	January 2, 2004	X			
Submit Final Adjustments for ATBs, NOTES & AGWs for FACTS I	January 16, 2004	X			
Deliver report containing final CFO Representations for Intragovernmental Activity and Balances	January 20, 2004	X			
Submit Final AGWs w/explanation of differences to FMS, OMB & GAO	January 29, 2004	X			

The dates in the milestone calendar will apply in perpetuity. Unless there are instructions otherwise, deadlines that fall on a Saturday in a particular year will be moved to the preceding Friday. Deadlines that fall on a Sunday will be moved to the following Monday.