

ADDENDUM B
TRANSACTION CYCLES THAT SHOULD BE CONSIDERED FOR TESTING

Financial Reporting

- Budget and Management Reporting
- General Ledger Maintenance
- Accounting Policies and Procedures
- Account Analysis and Reconciliation
- CFO Reporting
- External Financial Reporting

Revenue Management

- Recording Budget Authority
- Services Provided
- Collect Advances
- Interagency Agreements
- Reconcile Unfilled Customer Orders

Funds Management

- Fund Balance with Treasury
- Cash Receipts and Disbursements
- Investments

Grants Management

- Requests and Awards
- Monitoring
- Closeouts

Inventory Management

- Acquisition Requests/Purchases
- Distribution/Sales
- Consumption of Inventory

Environmental Management

- Evaluation and Reporting of Exposure
- Mitigation
- Prevention

Custodial Collections

- Plan and Conduct Lease Sales
- Approve and Enter Into Leases
- Receive Bonuses
- Maintain Long Term Bonuses
- Receive and Process Royalty Reports
- Process Royalty Reports
- Receive Royalty Payments
- Perform Matching Process
- Perform Exception Reporting
- Maintain Royalty Accounts Receivable
- Calculate Royalty Accrual
- Perform Royalty Compliance Requirements

Custodial Distributions

- Identify Payee
- Generate Payables
- Identify and Process Payments Exceptions
- Generate Vouchers
- Perform Pay-cycle
- Pay Late Payment Interest
- Reconcile Change in Untransferred Revenue

Human Capital Management

- Personnel
- Time and Attendance
- Processing Payroll
- Pension and Postretirement Benefits

Procurement

- Credit Cards
- Requisition
- Award and Obligate
- Receive and Pay Invoices
- Invoicing
- Contract Monitoring
- Contract Closeouts

Credit Program Management

- Extending Credit
- Loan Servicing
- Estimate Modeling

Real Property Management

- Stewardship and Heritage Assets
- Capital Acquisition Requests
- Manage and Maintain Capital Assets
 - Inventory
 - Maintenance
 - Depreciation
- Dispose of Assets
- Leases (Operating or Capital)

Information Technology

- Overall Control Environment
- Program Development
- Program Changes
- Access and Security
- System Support and Operation