

Department of the Interior Financial Reporting Package

Finance Officer/Manager Review Checklist (FY 2014)

Objective: The Financial Officer/Manager Review checklist demonstrates management review of the financial reporting package submission. The checklist certifies to the inclusion of the required deliverables and the completion of data integrity analysis that has been performed in support of these deliverables. This checklist is a required component of the quarterly and annual reporting package submission from each Department of the Interior (DOI) Bureau.

This checklist is reviewed by the DOI Office of Financial Management as supporting documentation for the consolidated financial statements, disclosures, and supplementary information as presented in the Agency Financial Report.

Procedure	Complete (Initials)	Comments
Deliverables Submitted via 2014 Financial Manager Checklist Folder on the Financial Statement Guidance Team (FSGT) Portal.		
1. Completed the fiscal year (FY) 2014 Trial Balance Relationship Analysis using the required template for the current FY. Reviewed for accuracy by the appropriate staff. Explanations have been provided for all differences.		
2. Completed the financial statement line item variance analysis using the required template for the current FY. Reviewed for accuracy by the appropriate staff. Explanations have been provided for all differences greater than 10 percent and \$18 million. <i>Note: In the 4th Quarter, Treasury's Government-wide Financial Report System system has some accounts that have been assigned unique variance thresholds. If a different threshold is required for an account – the account will be marked as such on the 4th quarter template.</i>		
3. Completed required note disclosure and supplementary disclosure workpapers using the required templates for the current FY. Built in edits net to zero. Explanations have been provided for any differences. Reviewed to be reasonable and accurate by the appropriate staff.		
Data Integrity Analysis		
1. Reconciled unadjusted Business Planning and Consolidation (BPC) Trial Balances to the Bureau's financial management system general ledger. Reviewed for accuracy by the appropriate staff.		
2. The Net Cost trial balance data has been cross walked to the Strategic Plan in consultation with the appropriate Bureau staff (i.e., Performance and/or Budget). This crosswalk is current as of this reporting period. The Government Performance and Results Act allocation as reflected on the Consolidating Statement of Net Cost disclosure has also been reviewed for reasonableness and accuracy by the appropriate staff.		
3. The Government/non-Government BPC Trial balance has been reviewed by Department of the Treasury (Treasury) symbol for anomaly balances (i.e., credit balance in a normally debit balance account). Explanations have been provided for any standard general ledger that is abnormal at the Treasury symbol level. Reviewed to be reasonable and accurate by the appropriate staff. <i>(The explanations have been posted to the 2014 Bureau Reporting Package</i>		

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	<i>Folder on the FSGT Portal. Explanations include the Treasury symbol, General Ledger account, balance, and a description of the reason for the abnormal balance.)</i>		
4.	The Intradepartmental eliminations spreadsheets have been reviewed and there are no unreconciled differences above the \$75 thousand threshold. Reviewed to be reasonable and accurate by the appropriate staff.		
5.	Prior period adjustments are documented in a reasonable manner to enable comprehensive analysis at FY end. <i>Note: Prior Period Adjustments may be recorded to the prior period adjustment United States Standard General Ledger accounts 3108, 3109, 5708, 5709, 7400, and 7401 during the FY. At year-end, the Bureau will perform a materiality analysis for the recorded balances, and immaterial prior period adjustments will be reclassified to the appropriate proprietary accounts.</i>		

Items requiring additional explanation or attachments may reference a file location on the FSGT Portal.

Bureau: _____

Management Review: _____

Signature Date

Printed Name, Title*

*Each Bureau is responsible for determining the appropriate level of review for this document. This checklist is intended to serve as a summary level secondary review of the financial reporting package. (The checklist items included on this document are summarized at a higher level for review by staff above the first level financial reporting supervisor.) Due to differing internal structures, each Bureau is given the flexibility to either rise or lower the level of review based on the Bureau operating environment.

Please scan this completed and signed document and place in the current year Bureau folder for your Bureau on the FSGT Portal with your Bureau's Financial Reporting Package submission in accordance with the due dates provided in the Current Year Milestones document.