



United States Department of the Interior

OFFICE OF THE SECRETARY

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FINANCIAL MANAGEMENT MEMORANDAM 2015 - 026 (Vol. II.A)

To: Bureau Assistant Directors for Administration
Bureau Chief Financial Officers

From:  Douglas A. Glenn
Deputy Chief Financial Officer and Director
Office of Financial Management

Subject: FY 2015 Requirements for the Consolidated Audit

As required by the Chief Financial Officer's Act of 1990, all Bureaus must maintain sufficient documentation to support the compilation and successful audit of the Department of the Interior's Agency Financial Report (AFR) and Government-wide Financial Report System (GFRS) submissions. This includes the documentation, review, approval, and submission of Bureau specific internal control, performance, financial reporting, and stewardship data.

Fiscal Year (FY) 2015 Bureau submission requirements are outlined in this memorandum. Please feel free to contact Diane Washington at (202) 208-6225 or via e-mail at Diane_Washington@ios.doi.gov or Jennifer DeNardo at (303) 589-3570 or via e-mail at Jennifer_DeNardo@ios.doi.gov, to discuss these requirements further.

The Office of Planning and Performance Management provides Bureau performance information that is included in the Management Discussion and Analysis (MD&A) of the AFR. Bureaus should work with this office to ensure the MD&A is timely, detailed, accurate, and fully supported.

All Bureaus must prepare and maintain individual internal control documentation including the annual assessment of internal controls over financial reporting, annual reviews of information technology and operational controls, and the annual assurance statement per the Federal Manager's Financial Integrity Act.

The Bureaus must record financial transactions in accordance with generally accepted accounting principles. The Bureaus are responsible for creating, reconciling, supporting, and reviewing individual Bureau Business Planning and Consolidation (BPC) data. The Bureaus must verify that transactional financial data is accurate, supported, and any BPC errors or warnings are addressed as appropriate. Documentation of the review, approval, and submission of Bureau specific data shall be accomplished via the submission of a Bureau financial reporting package.

The attached matrix, "FY 2015 Bureau Financial Reporting Package Requirements" defines specific deliverables required by Bureau. The components of the required financial reporting

package vary depending on the period of submission. Quarterly Requirements include Monthly Requirements unless otherwise noted. Fiscal Year End Requirements include Quarterly Requirements, and Monthly Requirements, unless otherwise noted. Refer to the BPC Company Folder for the required templates.

Bureau reporting package submissions are to be provided using the prescribed financial reporting templates. Template formats are provided to the Bureaus for comment via the Financial Statement Guidance Team (FSGT). Concerns or questions specific to templates should be addressed via the FSGT workgroup. Bureaus shall not individually modify or edit the template formats.

As a reminder, note disclosures do not require report template submission when the supporting data is purely Standard General Ledger driven. The majority of note disclosures will continue to require completion of data entry via BPC input forms and the completion of a note template. These templates include formatting that will aid the preparer in identifying fluctuations in disclosures that should be reviewed.

The *Program Managers Guide to Financial Audits* is also included as an attachment to this memorandum for distribution to Bureau program staff as deemed appropriate.

Attachments

cc: Finance Officers Partnership
Financial Statement Guidance Team

Cancelled FMMS: N/A