

Department of the Interior Financial Reporting Package

Finance Officer Review Checklist (FY 2015)

Objective: The Financial Officer 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 email to the Office of Financial Management, Financial Reporting Division.		
1. Completed the fiscal year (FY) 2015 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 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 \$15 million. <i>Note: In the 4th Quarter, Treasury's Government-wide Financial Report 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 assignment of the BPC Government Performance and Results Act Dimension ID to Statement of Net Cost (SNC) trial balance data was determined in collaboration with the appropriate Bureau management/staff (i.e., Performance and/or Budget). The resulting presentation in the consolidating SNC is in alignment with the current Strategic Plan and has been validated for accuracy.		
3. Bureaus have identified any unusual and nonrecurring transactions and presented them to the Standard Accounting Classification Advisory Team for review and disposition.		
4. The Intradepartmental eliminations spreadsheets have been reviewed and there are no unreconciled differences above the required threshold of \$75,000. Reviewed to be reasonable and accurate by the appropriate staff.		

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5.	Bureau initiated adjustments have been recorded in accordance with the procedures documented in the 2015 Journal Voucher Policy Financial Management Memorandum.		
6.	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 in the BPC Bureau submission folder or on the FSGT Portal.

Bureau: _____

Management Review: _____

Signature Date

Printed Name, Finance Officer

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.)

Please scan this completed and signed document and email to the Office of Financial Management, Financial Reporting Division at: DOI_PFM_FRD@ios.doi.gov.