

CFO Representations for Federal Intragovernmental Activity and Balances	
<i>Mark in Green Areas Only</i>	

Agency Name		
Four-Digit Agency Code		
Fiscal Year		

INSTRUCTIONS: Next to each category enter “Yes,” “No,” or “N/A” to indicate whether criteria has been met. Briefly describe the reasons for exceptions. Provide an electronic file copy of the *CFO Representations for Federal Intragovernmental Activity and Balances* along with the completed *Intragovernmental Closing Package Material Differences Reports I, II, and III* to the agency’s IG, the Bureau of the Fiscal Service (Fiscal Service), and GAO to be determined late FY 2015.

Note: For all responses to the intragovernmental issues below, describe the area and the extent of any noncompliance with the requirements in a written response on the standard form described above, or an attachment if necessary.

(Refer to the requirements stated in subsection 4705.70, CFO Procedures for Intragovernmental Activity/Balances.)

Section I. General Intragovernmental Reporting Results	“Yes” or “No” or “N/A”	Reasons for Exceptions
A. Is consistency maintained between the agency intragovernmental reporting entered in the Governmentwide Financial Report System (GFRS) Module GF004 (by line item and trading partner) and the agency source documents? If “no,” provide an explanation. (Refer to the <i>Intragovernmental Closing Package Line Item Reports</i> and the <i>Trading Partner Identification Reports</i> from GFRS Module GF004.)		
B. Does the agency have policies/procedures to record, process, summarize, and report intragovernmental activity/balances by trading partner? If “yes,” describe and/or attach the accounting treatment and policies and procedures used for buy/sell, fiduciary, and transfer intragovernmental transactions. If “no,” provide an adequate explanation.		
C. Does the agency have activity reported with FR Entity 0000 (Congress: House and Senate)? Does this activity relate to business conducted with the U.S. Senate or the House of Representatives? If “yes,” indicate the dollar amount of this activity.		
D. Does the agency have activity reported with FR Entity 9999 (Unknown Trading Partners/Unidentified). If yes, indicate the dollar amount of this activity. Does this activity relate to the fact that the agency is unable to identify its trading partners and/or amounts? If “yes”, provide the amount and an adequate explanation.		
E. Does the agency have activity reported with FR Entity 9900 (General Fund)? If “yes,” provide an adequate explanation. Also, were the activities reclassified correctly per TFM instructions (see subsection 4705.15d)?		
F. Does the agency have “unidentified” material differences with its trading partners? If “yes,” provide an explanation. Per subsection 4706.30f, agencies should include any differences due to the result of existing guidance under review to ensure elimination at the Governmentwide level between trading partners when applied correctly (for example, Judgment Fund and FICA transactions).		
G. Review the Intragovernmental Material Differences Reports provided by Fiscal Service via email. Were all Federal program agencies contacted or pursued concerning material differences? If “no,” list those agencies that were not contacted or pursued and provide an explanation.		
H. Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package? If “yes,” list the auditor’s intragovernmental adjustments waived by management.		

CFO Representations for Federal Intragovernmental Activity and Balances <div style="border: 1px solid blue; padding: 2px; display: inline-block; margin-top: 5px;"> <i>Mark in Green Areas Only</i> </div>		
Section II. General Intragovernmental Explanation Results	“Yes” or “No” or “N/A”	Reasons for Exceptions
Attach the completed and certified <i>Intragovernmental Closing Package Material Differences Reports (Parts I, II, and III)</i> .		
Section III. Explanations	“Yes” or “No” or “N/A”	Reasons for Exceptions
Attach any additional supporting documentation including root cause analysis, Corrective Action Plans and targeted resolution dates for the completed and certified <i>Intragovernmental Closing Package Material Differences Parts I, II, and III</i> .		