Department of Commerce
CFO Review Procedures Checklist – Part III

Procedure	Description
RPC	**Review Procedures Checklist, including Subsequent Review Checklist section** has been reviewed and all necessary comments/explanations have been provided to OFM.
ANB	The Trial Balance Anomaly Report, **ANOMALY**, has been reviewed (e.g., credit balance in a normally debit balance account or vice-versa) and **all** explanations of Trial Balance anomalies have been provided to OFM.
NPA	Net Position Analyses (appropriated funds only) reports have been reviewed for differences and comments/explanations of differences have been provided to OFM. Threshold: $500K N/A for Q1 and Q2.
132	Review Statement of Budgetary Resources (St of BR) vs. OMB SF-132s and explanations of differences has been provided to OFM, if applicable. Bureaus will be responsible to supply explanations of differences of $1.0 million or more. All differences should be understood. Threshold: $1.0M OFM analysis only in Q1. OFM will follow up with bureaus on a case-by-case basis, if necessary.
IC	Hyperion Intra-Commerce TSRs and manual Intra-Commerce TSR have been reviewed to ensure consistency and **all** explanations of differences and checklist have been provided to OFM.
IG	Hyperion Intragovernmental TSRs and manual Intragovernmental Providing/Receiving TDR or Access TSR have been reviewed to ensure consistency and **all** explanations of differences and checklist have been provided to OFM.
TP	Review the G and Z Trading Partner Report (GZAttrChk) to ensure that all balances held against the General Fund (G) of the Treasury have trading partner 099 and non-reciprocal trading partner (Z) balances have no trading partner code in HFM.
133	Review Statement of Budgetary Resources (St of BR) vs. GTAS SF-133s and explanations of differences has been provided to OFM. Bureau SF-133s entered into HFM must match their GTAS submissions. Threshold: $500k. N/A for Q1 and Q2.
FUND ADD/DEL	Fund additions/deletions have been verified, and all required information submitted to OFM. Refer to Financial Statements Guidance Attachment K, Exhibit 2, HFM Entity Listing, for the list of active funds by bureau.
TROR	Review reconciliation of Treasury Report on Receivables (TROR) submission to financial statements and provide comments and explanations of differences to OFM **(Bureau procedure only)**
DATA ACT	Verify that all required data has been submitted to the DOC DATA Act broker, and is both accurate and complete, to include all adjustments performed outside of *the financial system of record used by the bureau* required to appropriately reflect the financial status of the bureau.
IA/TR	The Treaties and International Agreements template has been filled out completely and accurately along with an applicable risk of loss assessment related to Contingent Liabilities. N/A for Q1 and Q2.

Certification Section

Reporting Entity:	
Financial Manager Signature:	
Chief Financial Officer Signature[1]:	

[1] Departmental Management CFO Review Checklist Part III should be signed by the Director of the Office of the Secretary, Office of Financial Management.