

EXHIBIT 5

ACCOUNTING NOTICE OF AGENCY RESOLUTION DETERMINATION

TO: (Appropriate Organizational Unit Accounting or Finance Officer)

FROM: (Agency Action Official)

SUBJECT: Award/Contract No. _____

Auditee: _____

The Department had reached a decision on the actions to be taken to resolve the subject audit report. Attached is a copy of our letter notifying the Auditee of the decision. Pursuant to the specific terms of the letter, appropriate accounting action should be taken.

- Make final payment to the Auditee. See summary below.
- Establish an account receivable and undertake collection action. See summary below.
- Deobligate funding as provided in the attachment.
- As provided in the attachment, change advance payment authorization to reimbursement payment only or revoke or adjust any letter of credit as appropriate.
- Collect unauthorized interest from the Auditee in the amount of \$ _____.

Summary:

(1) Total amount of DOC award: _____

(2) Total expenditures on project: _____

(3) Disallowed costs: _____

(4) Difference (line 2 – line 3): _____

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(5) DOC share of amount on line 4: _____

(6) Total amount claimed by recipient: _____

(7) DOC funds disbursed: _____

(8) Accepted costs: Lesser amount from line 1, 5, and 6 _____

(9) Difference (line 7 – line 8)

Check one:

Amount owed: _____

Final payment amount: _____