

**Fiscal 2007 CFO Representations for
Federal Intragovernmental Activity and Balances**

Mark in Green Areas Only

Agency Name			
4-Digit Agency Code			
<p>INSTRUCTIONS: Next to each category enter "Yes," "No," or "N/A" to indicate whether criteria has been met. Briefly describe reasons for exceptions. Provide an electronic file copy of the CFO Representations for Federal Intragovernmental Activity and Balances along with the completed <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> to the agency's IG, FMS, and GAO by November 26, 2007.</p> <p>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.</p> <p>(Refer to the requirements stated in subsection 4705.75, <i>CFO Procedures for Intragovernmental Activity/Balances.</i>)</p>		<p>"Yes" or "No" or "N/A"</p>	<p>Reason for Exceptions</p>
Section I. General Intragovernmental Reporting Results			
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" identify those policies/procedures. Describe the basis of accounting used/policy followed for buy/sell related (for example, accrual), fiduciary (for example, straight-line, TFM), and transfer (for example, OMB Circular No. A-136) intragovernmental transactions.			
C. Review the agency's activity reported under trading partner "00". Does this activity relate to business conducted with highly classified agencies, the U.S. Senate, or the Congress? If "yes" indicate the dollar amount or percentage of this activity.			
D. Did all trading partners report intragovernmental Closing Package activity/balances? If "no," list those Federal program agencies that did not report Closing Package intragovernmental activity/balances. (Refer to the Discoverer-generated Closing Package <i>Intragovernmental Activity Summary Report</i> .)			
E. Review the Discoverer-generated <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> . 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.			
F. 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.			
Section II. Explanation of Closing Package Differences			
Attach the completed and signed <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> .			