

PROGRAMS FOR WHICH ERRONEOUS PAYMENT INFORMATION IS REQUESTED

Erroneous payment information is requested for the following:

Department of Agriculture	Airport Improvement Program
Food Stamps	Highway Planning and Construction
Commodity Loan Program	Federal Transit - Capital Investment Grants
National School Lunch and Breakfast	Federal Transit - Formula Grants
Women, Infants, and Children	
Department of Defense	Department of Veterans Affairs
Military Retirement	Compensation
Military Health Benefits	Dependency and Indemnity Compensation
	Pension
	Insurance Programs
Department of Education	Agency for International Development
Student Financial Assistance	
Title I	Environmental Protection Agency
Special Education - Grants to States	Clean Water State Revolving Funds
Vocational Rehabilitation Grants to States	Drinking Water State Revolving Funds
Department of Health and Human Services	National Science Foundation
Head Start	Research and Education Grants and
Medicare	Cooperative Agreements
Medicaid	
TANF	Office of Personnel Management
Foster Care-Title IV-E	Retirement Program (CSRS and FERS)
Child Support Enforcement	Federal Employees Health Benefits Program
State Children's Insurance Program	(FEHBP)
Child Care and Development Fund	Federal Employees' Group Life Insurance
	(FEGLI)
Department of Housing and Urban Development	Railroad Retirement Board
Low Income Public Housing	Retirement and Survivors Benefits
Section 8 Tenant-Based	Railroad Unemployment Insurance Benefits
Section 8 Project Based	
Community Development Block Grants	Small Business Administration
(Entitlement Grants, States/Small Cities)	(7a) Business Loan Program
Department of Labor	(504) Certified Development Companies
Unemployment Insurance	Disaster Assistance
Federal Employee Compensation Act	Small Business Investment Companies
Workforce Investment Act	
Department of Treasury	Social Security Administration
Earned Income Tax Credit	Old Age and Survivors' Insurance
	Disability Insurance
Department of Transportation	Supplemental Security Income Program

**Agencies Required to Submit Management Representation Letters
and Legal Representation Letters**

CFO Act Agencies

Department of Agriculture
Department of Commerce
Department of Defense
Department of Education
Department of Energy
Department of Health and Human Services
Department of Housing and Urban Development
Department of Interior
Department of Justice
Department of Labor
Department of State
Department of Transportation
Department of Treasury
Department of Veterans Affairs
U.S. Agency for International Development
Environmental Protection Agency
General Services Administration
National Aeronautics and Space Administration
Nuclear Regulatory Commission
National Science Foundation
Office of Personnel Management
Small Business Administration
Social Security Administration

Entities Significant to the Government-wide Financial Statements

Department of Homeland Security
Export-Import Bank of the United States
Farm Credit System Insurance Corporation
Federal Communications Commission
Federal Deposit Insurance Corporation
National Credit Union Administration
Pension Benefit Guaranty Corporation
Railroad Retirement Board
Securities and Exchange Commission
Smithsonian Institution
Tennessee Valley Authority
U.S. Postal Service

**Key Due Dates for FY 2003 Performance and Accountability Reports,
Agency Financial Statements, and *Financial Report of the U.S. Government***

Key Due Date	Requirement	Recipients
08/15/03	CFO's 3rd quarter unaudited financial statements	OMB/OFFM
11/10/03 to 01/02/04	CFO's FACTS I submission (ATB data and NOTES reports) (NLT 01/02/04)	Treasury mailto:financial.reports@fms.treas.gov
10 days prior to final report*	CFO's draft Performance and Accountability Reports (2 copies)	OMB/OFFM (Second copy will be delivered to RMO.)
11/15/03 to 01/30/04	Agency Head's final Performance and Accountability Report (12 copies) (NLT 01/30/04)	OMB/OFFM and the Congress
Same day as submission of financial statements or PAR	<u>CFO's</u> – Management Representation Letter (4 copies)	OMB/OFFM
	-- Representations for Intragovernmental Activity and Balances (NLT 01/20/04)	Agency IG, Treasury, and GAO
1 week after financial statements or PAR	CFO's final FACTS I Account Groupings Worksheet with explanation of differences (NLT 01/29/04)	Agency IG, Treasury, and GAO
Same day as issuance of auditor's report	<u>IG's</u> – Submit General Counsel's final legal representation letter ⁰ and CFO's Management Schedule of disposition of legal responses for financial reporting purposes (3 copies)	Treasury
	– Representation Letter on Independence and Related Matters	GAO
	– Intragovernmental Agreed-upon Procedures Report (NLT 01/23/04)	Agency CFO, Treasury, and GAO
1 week after receipt from CFO	IG's FACTS I Agreed-upon Procedures Report (NLT 02/04/04)	Agency CFO, Treasury, and GAO
NLT 01/16/04	CFO's FACTS I adjustment data (ATB and Notes)	Treasury
1 week after receipt of FACTS adjustment data	Treasury's final email with AGWs and FACTS data (NLT 1/23/04)	Agency CFO and GAO
1 week after receipt of final AGW	CFO's final FACTS I Account Groupings Worksheet with explanation of differences (NLT 01/29/04)	Agency IG, Treasury, and GAO
NLT 01/30/04	Justice's consolidated Legal Representation Letter	GAO, Treasury, and OMB
02/13/04	CFO's 1 st quarter unaudited 2004 financial statements	OMB/OFFM
02/27/04	Secretary of the Treasury's <i>Financial Report of the United States Government</i>	President and the Congress

* OMB/OFFM will work with RMOs to accelerate this review period.

Contacts

Due to the difficulty OMB continues to experience using normal mailing routes, CFO offices should hand carry PARs, annual audited financial statements, and management representation letters to OMB. IG offices should hand carry legal representation letters to Treasury FMS. All other required documents should be e-mailed to the appropriate recipient at the following e-mail addresses:

Department of the Treasury, FMS	E-mail: financial.reports@fms.treas.gov
U.S. General Accounting Office	E-mail: USCFS@gao.gov
OMB (quarterly statements only)	E-mail: Sheila_Conley_Statements@omb.eop.gov

If you have questions, you can contact the following organizations at the numbers below:

Treasury FMS	Telephone: (202) 874-9910
OMB	Telephone: (202) 395-3993
GAO	Telephone: (202) 512-9168
Department of Justice	Telephone: (202) 514-3886

Source Documents

OMB Bulletin No. 01-02, *Audit Requirements for Federal Financial Statements*, at <http://www.whitehouse.gov/omb/bulletins/b01-02.pdf>

OMB Bulletin No. 01-09, *Form and Content of Agency Financial Statements*, at <http://www.whitehouse.gov/omb/bulletins/b01-09.html>

Treasury Financial Manual, Volume I, Part 2-- Chapter 4000 at <http://www.fms.treas.gov/tfm/vol1/v1p2c400.html>

OMB memorandum "FY 2002 Financial and Performance Reporting," dated 10/18/02 at http://www.whitehouse.gov/omb/financial/final_yr_end_memo2002.html
<http://www.whitehouse.gov/omb/bulletins/b01-02.pdf>.

Federal Manager's Financial Integrity Act of 1982 (P.L. 97-255)

Government Management Reform Act of 1994 (P.L. 103-356)

Generally Accepted Government Auditing Standards

Statement of Auditing Standard (SAS) Number 89, *Audit Adjustments*

OPM Revised Agreed-Upon Procedures Guidance at <http://www.opm.gov/oig/index.htm>
