

INDEPENDENT ACCOUNTANT'S REPORT ON THE  
APPLICATION OF AGREED-UPON PROCEDURES

FINAL ACCOUNT GROUPINGS WORKSHEET

FOR THE YEAR ENDED SEPTEMBER 30, 2002

This engagement was performed by Harper, Rains, Stokes & Knight, P.A., under contract to the Office Inspector General, and, by acceptance, it becomes a report of the Office of Inspector General.

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Elliot P. Lewis

Assistant Inspector General for Audit

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## ACRONYMS

AGW	Account Groupings Worksheet
BFC	Budget Function Classification
CFO	Chief Financial Officer
DOL	Department of Labor
FACTS I	Federal Agencies' Centralized Trial-Balance System
FMS	Financial Management Service, Department of Treasury
GAO	General Accounting Office
OMB	Office of Management and Budget
USSGL	U.S. Standard General Ledger

# HARPER, RAINS STOKES & KNIGHT

## INDEPENDENT ACCOUNTANT'S REPORT ON THE APPLICATION OF AGREED-UPON PROCEDURES

Elliot P. Lewis  
Assistant Inspector General for Audit  
Office of Inspector General  
U.S. Department of Labor

We have performed the procedures described below, for the Final Accounts Groupings Worksheet, which were agreed to by the Department of the Treasury's Financial Management Services (FMS), the U.S. General Accounting Office (GAO), and the Office of Management and Budget (OMB) and stated in the FMS Federal Agencies' Centralized Trial Balance System (FACTS) guidance, solely to assist the FMS in the preparation of and the GAO in the audit of the consolidated financial statements of the U.S. Government as of and for the year ended September 30, 2002. The U.S. Department of Labor's management is responsible for the proper accounting, presentation and reporting of its consolidated financial statements and reporting of information to FMS.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of FMS, GAO and OMB. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and our associated results are presented below.

**The procedures we performed and our associated results are presented in Exhibit I.**

We were not engaged to, and did not, perform an audit of the matter addressed herein, the objective of which would be the expression of an opinion on such information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Department of Labor, OMB, FMS and GAO and is not intended to be, and should not be, used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*Harper, Rains, Stokes & Knight, P.A.*

February 6, 2003

AGREED-UPON PROCEDURES AND RESULTS  
EXHIBIT 1

Step	Procedure	Results
1.	Trace the amounts for split USSGL accounts in the agency records to the AGW split account worksheet. Clearly explain any differences.	No differences found.
2.	Trace the amounts for each line item in the audited agency consolidated Balance Sheet and audited agency consolidated Statement of Changes in Net Position to the related amounts on the AGW column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.	Differences identified. Differences due to rounding and are not considered material.
3.	Trace the amounts for each line item on the AGW Balance Sheet and AGW Statement Changes in Net Position for the column titled "Amount from Agency Financial Statements" to the related amounts on the audited agency consolidated Balance Sheet and audited agency consolidated Statement of Changes in Net Position. Clearly explain any differences.	Differences identified. Differences due to rounding and are not considered material.
4.	Foot the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Amount from Agency Financial Statements." Foot and crossfoot the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Difference." Clearly explain any differences.	No differences found.
5.	Read the explanation for any differences identified by the CFO for the AGW Balance Sheet and AGW Statement of Changes in Net Position and listed on each AGW. Review the explanation for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the current-year audit of the related financial statements. Clearly explain any differences.	No differences found.

6.	If there is an amount labeled as "difference" on the Net Position - End of Period line at the bottom of the Statement of Changes in Net Position on the AGW, read and compare the explanation for the difference identified by the CFO to the supporting documentation for the difference. Clearly explain any differences.	No differences found.
7.	Trace the amounts for each line item for total gross cost, total earned revenue and total net cost, net of intradepartmental amounts by BFC from the audited agency consolidated financial statement footnote to the amounts on the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.	No differences found.
8.	Trace the amounts for each line for total gross cost, total earned revenue and total net cost, net of intradepartmental amounts by BFC on the AGW Statement of Net Cost for the column titled "Amount from Agency Financial Statements" provided by the CFO to the related amounts on the audited agency consolidated financial statements footnote. Clearly explain any differences.	No differences found.
9.	Trace the amounts for each line item in the audited agency consolidated financial statement footnote for gross cost, earned revenue, and net cost for interdepartmental amounts by BFC to the related amounts on the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.	No differences found.
10.	Trace the amounts for each line item for gross cost, earned revenue and net cost for interdepartmental amounts by BFC from the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" to the amounts on the audited agency consolidated financial statement footnote provided by the CFO. Clearly explain any differences.	No differences found.

11.	Trace the amounts for each line item for total gross cost, total earned revenue and total net cost from the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" to the related amounts on the audited agency consolidated financial statement footnote provided by the CFO. Clearly explain any differences.	No differences found.
12.	Trace the amounts for each line item for total gross cost, total earned revenue and total net cost from the audited agency consolidated financial statement footnote to the related amounts on the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.	No differences found.
13.	Foot the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements." Foot and crossfoot the AGW Statement of Net Cost column titled "Difference."	No differences found.
14.	Read the explanation for the differences identified by the CFO for the AGW Statement of Net Cost. Review the explanation for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the audit of the related financial statements. Clearly explain any differences.	No differences found.
15.	Trace the amounts for each respective line item on the AGW FACTS I NOTES Review Schedule from the agency consolidated financial statement footnotes, or other supporting data to the amounts on the AGW FACTS I NOTES Review Schedule columns titled "Agency Source" and "Amount from Agency Source." Report at the department level only. Clearly explain any differences.	No differences found.
16.	Foot the AGW FACTS I NOTES Review Schedule column titled "Amount from Agency Source," and crossfoot the AGW FACTS I NOTES Review Schedule column titled "Difference."	No differences found.

17.	Read the explanations for the differences identified by the CFO for the AGW FACTS I NOTES Review Schedule. Review the explanation for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the audit of the related financial statements. Clearly explain any differences.	No differences found.
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