

**Department of Commerce
Bureau of Export Administration
Fiscal Year 2000**

Documents to be provided by Client (PBC) – Final

	Documents to be provided	Date Requested	Date Received	Contact Person
	<i>Funds Balance with Treasury:</i>			
1.	SF 2108 Year-end closing statement for fiscal year ended 9/30/00.	11/13/00		Danny O'Berry
2.	Receipt Account Trial Balance (TFS 6655) for fiscal year ended 9/30/00.	11/06/00	10/26/00	Danny O'Berry
3.	2000 Reconciliations of the Monthly Report of Validated cash Transaction to SF 224 should be available for our review upon request.	11/06/00	Access	Nancy Eadie
4.	2000 Cumulative Cash Reconciliations should be available for our review upon request.	11/06/00	Access	Nancy Eadie
5.	Listing of receipts considered undeposited receipts as of fiscal year ended 9/30/00.	11/06/00	11/7/00	Nancy Eadie
6.	Weekly Aging Report of Schedule Difference by location for OPAC In-transit items as of fiscal year ended 9/30/00.	11/06/00	11/7/00	Nancy Eadie
7.	Access to the detail listing of the foreign currency receipts and disbursements for the entire fiscal year ended 9/30/00 (if applicable).	10/30/00	Access	Sandi Walters & ASCs
8.	<i>Statement of Transactions</i> (SF 224) for each agency location code (ALC) for September, plus the 2 months subsequent to the fiscal year end.	Sept: 10/30/00 Oct: 11/20/00 Nov: 12/10/00	10/30/00 11/07/00	Nancy Eadie
9.	<i>Statement of Difference</i> (TFS 6652) for September, plus the 2 months subsequent to the fiscal year end, along with reconciliation of the general ledger amounts to report amounts. The supporting documentation for disbursements shown on the SF 224 reports should be available for our review upon request.	Sept: 10/30/00 Oct: 11/20/00 Nov: 12/10/00	10/30/00	Nancy Eadie
10.	Undisbursed Appropriation Account Trial Balance (TFS 6654 / 6653) for fiscal year ended September 30, 2000.	11/01/00	10/30/00	Nancy Eadie
	<i>Laws & Regulations</i>			
11.	Public Law documents for FY 2000 subsequent to interim (i.e. rescissions or other changes to the appropriation).	10/23/00		Randall Pratt
12.	Annual section 2 and section 4 FMFIA reports for FY 2000.	11/27/00	11/09/00	Gay Shrum & Ted Zois
	<i>Accounts Receivable / Receipts</i>			
13.	Detail listings (subsidiary ledgers) of accounts receivable as of September 30, 2000 via CD-ROM.	10/17/00	10/13/00	Ted Wolfgang

	Documents to be provided	Date Requested	Date Received	Contact Person
14.	Data file containing all cash collections through September 30, 2000 via CD-Rom, and a reconciliation of the data file to the general ledger.	10/17/00	10/13/00	Ted Wolfgang
15.	Aging analysis that indicate amounts outstanding 30, 60, 90, and over 90 days. Also, method of calculation supporting the "Allowance for Doubtful Accounts" by fund.	11/06/00	11/09/00	Danny O'Berry
16.	Treasury Report on Receivables and the related certification.	11/15/00	10/31/00	Lynne Baronoff
17.	Access to reimbursable receivable files and related supporting documentation for FY 00 reimbursable receivable as of September 30, 2000.	11/06/00	Access	Lynne Baronoff
18.	Data file containing all cash collections for October 2000 via CD-Rom, and a reconciliation of the data file to the general ledger.	11/08/00	11/03/00	Ted Wolfgang
19.	Data file containing all cash collections from November 2000 via CD-Rom, and a reconciliation of the data file to the general ledger.	12/08/00		Ted Wolfgang
	<i>Civil Monetary Penalties</i>			
20.	FY 00 Civil Monetary Penalty Reports and support of calculation of report totals.	10/30/00	N/A	Gay Shrum
21.	Detail listing of Civil Monetary Penalties accounts receivable balance from FIMA as of September 30, 2000, including aging analysis and support for "Allowance for Uncollectible Account Receivable" as of September 30, 2000.	10/30/00	10/21/00	Lynne Baronoff
22.	A list of cases sent to the Dept. of Justice for civil penalty action, consultation for civil collection action, or civil forfeiture action as of 9/30/00.	10/30/00	11/09/00	Gay Shrum
23.	Support for amount of seized and forfeited property during 2000.	10/30/00		Gay Shrum
24.	Detail listing of CMP cases assessed or settled during October and November 2000.	October: 11/01/00 November: 12/01/00	11/02/00	Lynne Baronoff / Gay Shrum
25.	Deleted			
	<i>Personal Property</i>			
26.	Rollforward by Major Asset Category for all personal property from PMIS. This should include prior period adjustments, additions, and deletions.	10/30/00		Ted Zois & Gay Shrum
27.	Schedule of depreciation expense and accumulated depreciation.	10/30/00	11/09/00	Gay Shrum
28.	Detail listing of unsupported items for personal properties and access to the listing of unsupported items for real properties at ASCs.	10/30/00		Ted Zois & Gay Shrum
29.	Access to supporting documentation and "master record" screen print that will help determine accurate acquisition amounts, asset useful life, depreciation expense, accumulated depreciation, ownership, object class, DOC description codes and status.	10/30/00	Access	Gay Shrum

	Documents to be provided	Date Requested	Date Received	Contact Person
	<i>Real and Personal Leases</i>			
30.	Detail listing of lease agreements where BXA is the lessor (if applicable).	10/30/00	N/A	Chuck Kilgore
31.	Detail listing of Real Property operating, capital, and GSA leases, including type of property, terms, support for lease classification, future minimum lease payments schedule through year 2003 and thereafter, and access to lease agreements (Note 1: for all leases > \$200k & > 1 yr. And a separate listing of leases > \$25k as of September 30, 2000.	10/30/00	11/9/00	Gay Shrum
	<i>Accounts Payable</i>			
32.	Detail listing of accounts payable as of September 30, 2000 via CD-ROM.	10/17/00	10/13/00	Ted Wolfgang
33.	Detail listing of all BXA's active contracts as of 9/30/00.	10/23/00		Ron Loube
34.	Detail listing of all contracts identified as having contract retainage provisions as of 9/30/00.	10/23/00		Ron Loube
35.	Detail listing of contract retainages with total accrue cost (in fact been withheld) as of 9/30/00.	10/23/00	10/12/00	Mark St. Clair
36.	Access to current unpaid invoices.	11/06/00	Access	Mark St. Clair
37.	Access to purchase orders, receiving reports, vendors' invoices, statements, and other support documentation to verify that the payable amount is a viable liability at year-end.	11/06/00	Access	Mark St. Clair & Keith Schellhase
	<i>Undelivered Orders</i>			
38.	Detail listing of undelivered orders as of September 30, 2000 via CD-ROM.	10/17/00	10/13/00	Ted Wolfgang
	<i>Human Resources: Payroll</i>			
39.	FIMA query of actual and estimated payroll expenses as of September 30, 2000.	10/17/00	10/17/00	Barbara Straight
40.	Labor costing detail (Time and Expense Summary Report) for May 1, 2000 through September 30, 2000. [Note: We will request access to specific labor costing detail CD-Roms after we receive and review the other payroll-related PBC items.]	10/17/00	10/17/00	Barbara Straight
41.	"Employees by Line Office Across SOName" Report as of September 30, 2000. [By organization code]	10/17/00	10/19/00	Noreen Kesecker
42.	Year-end payroll accrual computation.	11/13/00		Nancy Eadie
43.	Actuarial liability estimates for Department of Commerce pertaining to the Federal Employees' Compensation Act (FECA)	11/20/00		Chuck Kilgore
44.	Detail listing of pension liabilities and related pension expenses as of September 30,2000.	11/30/00	11/08/00	Chuck Kilgore
45.	NFC Focus Report used to support accrued annual leave as of September 30, 2000	11/13/00	10/24/00	Noreen Kesecker

	Documents to be provided	Date Requested	Date Received	Contact Person
	<i>Disbursements/Expenses</i>			
46.	Data file containing all cash disbursements for October 1, 1999 through September 30, 2000 via CD-ROM, and a reconciliation of the data file to the general ledger.	10/17/00	10/13/00	Ted Wolfgang
47.	Data file containing all cash disbursements for October 2000 via CD-ROM, and a reconciliation of the data file to the general ledger.	11/13/00	11/03/00	Ted Wolfgang
48.	Data file containing all cash disbursements for November 2000 via CD-ROM, and a reconciliation of the data file to the general ledger.	12/08/00		Ted Wolfgang
49.	FY 2000 payment performance data submitted to OMB, as required by OMB Circular A-125 and the <i>Prompt Payment Act</i> .	11/27/00	10/26/00	Sandi Walters
50.	Detail of BXA's accrual of expenses and liabilities that were disbursed after FY00 year-end but were related to FY00.	11/27/00		Chuck Kilgore
	<i>Commitments and Contingencies</i>			
51.	Listing of long-term commitments in effect at September 30, 2000 (e.g., leases, constructions or other projects, purchase contracts, etc).	11/06/00		Chuck Kilgore
52.	Listing of contingent liabilities (e.g. guarantees or endorsements, incurred but unreported claims, irregularities involving management or employees, unfunded, pension costs, cases transferred to the Department of Justice etc.) as of September 30, 2000.	11/06/00		Chuck Kilgore
53.	Listing of Equal Employment Opportunity (EEO) claims where it is more than likely that BXA will incur a loss. Include: type of claim, whether claim is probable, reasonable, or reasonably possible, an estimate (range) of amount of probable loss.	11/06/00		Chuck Kilgore
54.	Listing of following claims where it is likely BXA will incur loss: <ul style="list-style-type: none"> • Administrative Grievances • Negotiated Grievances • Unfair Labor Practices • Arbitrations 	11/06/00		Chuck Kilgore
	<i>Budgetary Execution</i>			
55.	September 30, 2000 SF-132s for all appropriation codes.	10/23/00	10/23/00	Doris Bond
56.	September 30, 2000 SF-133s for all appropriation codes including trial balance and supporting documentation for lines 8 & 15 calculations.	11/13/00		Doris Bond
	<i>Performance Measure/Overview</i>			
57.	BXA FY 2000 Draft Overview	11/13/00		Gay Shrum
58.	BXA FY 2000 Performance Measures.	11/13/00		Janet Robinson
	<i>Other</i>			

	Documents to be provided	Date Requested	Date Received	Contact Person
59.	Agency prepared financial statements and footnotes for all BXA Programs/Funds for FY 2000, including support for footnotes.	F/S: 12/01/00 F/N:12/01/00		Chuck Kilgore
60.	Detail listing of prior period adjustments, if applicable.	12/01/00		Chuck Kilgore
61.	Listing of all events occurring after September 30, 2000 that could have a significant effect on the 2000 financial statement (e.g. extraordinary event, sale or acquisitions of fixed assets, settlement of material claims, etc.)	12/10/00		Gay Shrum
62.	Copies of OIG, GAO, or Other audit reports issued to BXA for FY 00 that were not provided during interim.	10/22/00	11/9/00	Gay Shrum
63.	Legal representation letters (format to be provided by KPMG)	12/29/00		Gay Shrum
64.	Management representation letter (format to be provided by KPMG)	12/29/00		Lois Coleman
65.	Listing of all petty cash and imprest funds as of September 30, 2000 including amount and location, plus the name and phone number of custodian. The information at the ASCs should be provided to HQ.	10/23/00	10/26/00	Sandi Walters & ASCs

NOTE: Updated as of 11/09/00. If you have any questions related to this PBC listing, please contact Lenora Reid at (301) 427-2132.