

Overview of Level Two Documents

1.0 Fund Balance With Treasury

- FSA's Statement of Transactions SF 224 Preparation
- Reconciling FSA's Statement of Differences, SF 6652 with Treasury
- Reconciling FSA's Un-disbursed Appropriation Account Ledger FMS 6653 with FSA's Accounts 1010

2.0 Accounts Payable

- Separation of Duties
- Payment for Goods and Services
- Certifying Officers
- Discount Payment Terms
- AP Documentation
- AP Supervision

2.1 Small Purchase Credit

- Separation of Duties
- Credit Cards- Government Use Only
- Lost or Stolen Purchase Cards
- Reconciling Credit Card Statements
- Cancelled Credit Cards of Former Employees
- Disputed Credit Card Items
- State Tax Exemptions
- Training
- Dollar Amount Limits

2.2 Travel Management

- Travel Authorization
- Common Carrier Procurement
- Travel Claim Reimbursement
- Travel Vouchers
- Travel Process Separation of Duties
- Non-Permissible Travel Expenses

2.3 Grants

- Excessive Draw Downs

2.4 Transit Benefits

- Transit Benefits for New Employees
- Transit Benefit Documentation

3.0 Accounts Receivable

- Referral of Seriously Delinquent Debts to FMS
- Record Maintenance
- Deceased Debtors
- Progressive Pursuit of Delinquent Debts
- Interest Fees and Charges
- Credit Bureau Reporting
- Allowance for Doubtful Accounts Maintenance
- IRS Offset Program- 1099C
- Bankrupt Debtors
- Write-Off Authorization
- Delinquent Debt Write-Offs
- Federal Tax Refund Offset Program (TRO)
- Applicant Credit Approval
- Notification of Intent to Refer to Credit Bureaus

4.0 Capital Assets

- Capital Assets Depreciation and Amortization
- Capitalization Thresholds
- Capital Assets Inventory
- Capital Assets Documentation
- FSA's Capital Assets Control and Physical Security
- FSA's Supervision of its Employees
- FSA's Capital Assets Transactions Segregation of Duties
- FSA's Capital Assets Recording
- FSA's Capital Assets Useful Life Periods

- FSA's Management of its Capital Assets
- FSA's Reconciliation of its Capital Assets

5.0 Fund Control

6.0 Financial Reporting

- Financial Statements and Footnotes
- Audit of Financial Statements
- FSA's Report on Receivables Due from the Public
- FSA's Preparation of the FMS 2108 Year-end Closing Statement
- FSA's Report on Budget Execution (SF-133)
- FSA's Managerial Cost Accounting Reports