

4 FAH-2 H-900 U.S. DISBURSING OFFICER (USDO) OVERSIGHT

4 FAH-2 H-910 USDO OVERSIGHT

*(CT:DOH-4; 12-21-2004)
(Office of Origin: RM/FPRA/FPMC)*

4 FAH-2 H-911 INTRODUCTION

(CT:DOH-4; 12-21-2004)

This subchapter describes the USDO's requirement to review the month-end accountability reports. It also describes the role of the *Office of Disbursing Oversight, RM/GFS/S/ODO*, in assisting the USDO with the month-end report review and explains its on-site compliance review process.

4 FAH-2 H-912 REVIEWING MONTHLY TREASURY ACCOUNTABILITY REPORTS

(TL:DOH-1; 6-13-2001)

- a. Treasury determines the USDO's accountability for funds held outside the Treasury (cash on hand) from Form SF-1218, Statement of Accountability Report. The USDO is required to review these balances each month to ensure that they are reporting accurate accountability to the Treasury. This requirement is critical and should be considered a primary responsibility of the USDO. Although the daily press of disbursing business may cause the USDO to occasionally overlook reconciliation responsibilities, reviewing the monthly accountability should receive the same emphasis and focus as other operational tasks. The USDO should ensure staff is available to assist with this review and assign this job element to specific individuals.

- b. USDO accountability is most commonly reviewed by verifying the balances shown on the Treasury reports, Form SF-1218, Statement of Accountability, and Form FS-467, Analysis of Balances Due the United States. In addition, the Foreign Currency Accounting System (FCASII) transactions (X7000) should also be reviewed monthly to ensure they are being processed correctly.

4 FAH-2 H-913 USDO COMPLIANCE REVIEWS

(CT:DOH-4; 12-21-2004)

- a. On-site visit review questionnaire (risk assessment questionnaire). The risk assessment questionnaire is sent to *RM/GFS Bangkok and RM/GFS Charleston* in the fall of each year. The *USDOs* must submit answers to the questionnaire annually (due by December 1) to the managing director of *RM/GFS/S/DO with a copy to RM/GFS/S/ODO*. The questionnaire includes topics on disbursing, accounting, payroll, systems, and internal controls. *RM/GFS/S/ODO is responsible for the USDO compliance reviews and compares the answers to the questionnaire with the findings of the review team.*
- b. Review Report and Recommendations:
 - (1) Following every on-site visit, the review team must submit a compliance review report to the director of the disbursing oversight office. This report should include the completed questionnaire with the team's findings and any recommendations made. The report should also address the implementation status of previous recommendations. *Also include* any new projects, initiatives, or issues that were discussed during the visit.
 - (2) Submit the report to the managing director of *RM/GFS/S* for review and approval. Once the final report is approved, send it to the director at *RM/GFS Bangkok and the director, RM/GFS/S/DO, in Charleston*, who forwards it to the USDOs. The USDOs should then provide written responses to the recommendations, noting any corrective action plans, to the *appropriate RM/GFS* director. The *RM/GFS* director then sends the written responses back to the managing director of *RM/GFS/S*. These responses should be sent to *RM/GFS/S* within 30 days of receiving the original compliance review report.
 - (3) The USDO should provide copies of the report to all disbursing staff so that any compliance deficiencies can be communicated and corrected in the future.

4 FAH-2 H-914 THROUGH H-919 UNASSIGNED