

STATE CONTROLLER'S OFFICE (SCO) AWARD FOR ACHIEVING EXCELLENCE CHECKLIST

AGENCY NO. _____ FUND NO. _____

Analyst's Initials: _____

GOVERNMENTAL AND NONGOVERNMENTAL COST FUNDS:

The following criteria will be used to determine whether or not a fund qualifies for the *Award for Achieving Excellence in Financial Reporting*. A "No" answer indicates automatic disqualification.

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1. Date reports received: ____/____/2005
August 1, 2005 - General Fund, SFEU, and Feeder Funds
August 22, 2005 - All Other Funds | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. An accurate certification letter was received. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Required reports were received or noted on certification letter. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Revised reports were not submitted after due dates. True? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Authorized report format was used. | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Debits equal credits. | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Is total error rate less than or equal to 2%? | <input type="checkbox"/> | <input type="checkbox"/> |

Cursory Errors: _____
Error Suspense Errors: _____
Total Errors: _____

Total Errors: _____
Divided By Total Entries: _____
Equals Error %: _____

Possible Errors

Subsidiary accounts missing*	"\$\$\$" **	"0"s present in Encumbrance Column**	No agency/fund number on first page*
Amount entered on wrong line*	"0"s present in Amount Column**	Wrong account numbers*	"SCO Only" box*

* counted as 1 error per infraction

** counted as 1 error for all infractions

Notes/Other Errors: _____

OTHER CRITERIA: (Complete only if items 1 through 7 above are marked Yes)

- | | Yes | No | N/A |
|---|--------------------------|---|-----|
| 8. (Governmental Cost/Bond Funds) Prior year accruals are within 10% of expenditures and revenues realized in the current year? Prepare accrual worksheet after year-end report is completed. | <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> | |
| 9. (Governmental Cost Funds Only) Expenditure and revenue data agree with the current Governor's Budget? (Within 1% or less than \$100,000) | <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> | |
| 10. (All Funds) The ending fund balance in the Annual Report is within \$100,000 of the ending fund balance in the Governor's Budget Fund Condition Statement? | <input type="checkbox"/> | <input type="checkbox"/> <input type="checkbox"/> | |

QUALIFIES FOR THE AWARD UNDER THE BUDGETARY/LEGAL BASIS CRITERIA?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
GAAP reports received			
MARK THIS BOX IF GAAP CRITERIA WAS NOT MET—(NO AWARD)	<input type="checkbox"/>		