



**DEFENSE FINANCE AND ACCOUNTING SERVICE
COLUMBUS CENTER
P.O. BOX 182317
COLUMBUS, OHIO 43218-2317**

IN REPLY
REFER TO DFAS-BA/CC

APR 05 2002

MEMORANDUM FOR DIRECTOR, DFAS-BKR/CC

SUBJECT: Change 2 to Draft Desk Procedure (DP) 607, Contract Reconciliation

Attached is Change 2 to the draft version of DP 607, Contract Reconciliation, December 1998.

Although changes are not normally issued against the draft version of a procedure, our office has determined that due to the size and complexity of DP 607, this would be the best way to provide timely updates. Users are instructed to remove the pages listed below from the referenced procedure and insert the revised pages. These changes are effective immediately.

Remove Old

Module 9
Enclosure 25 (E-25)

Insert New

Module 9
Enclosure 25A & B

Significant Change(s): This change updates the audit review process as a result of the GAO Audit on Canceled DoD Appropriations (GAO-01-697, July 2001). The audit review process now includes specific references regarding “illegal” and “unnecessary” adjustments and the offsetting (netting) of demands and refunds. This change rescinds the previous policy to issue Bill of Collections prior to the actual acceptance of the audit results (implemented in October 1995), for the following reasons:

- a. Reliance on the review of hard copy documents has been reduced with the implementation of the Electronic Document Management (EDM) system.
- b. Since the Contract Reconciliation System functionality is an integral part of the EDM application, the audit review time has been reduced.
- c. Issuing demand letters prior to acceptance of the audit results increases the risk for demand disputes.

The new policy, effective with the date of this change, requires that the audit results be accepted prior to the issuance of the Bill of Collection. The timeliness for issuing demand letters should not be adversely impacted; the ten-day timeframe for reviewing reconciliations for approval (established in July 1995) remains.

Other Change(s): This change also includes information on the Standard Contract Reconciliation Tool (SCRT), using Special ACRNs in the Contract Reconciliation System (CRS), as well as two new forms; the Reconciliation Review Checklist and the Reconciliation Review Statistics.

Please disseminate this change immediately to all associates in the **Contract Reconciliation Directorate**. In addition, this change can be accessed via the **Contract Pay (only)** link on the Commercial Pay Services website at <https://infoweb.dfas.mil/cps/cp/index.htm>.

For reference purposes, file this memorandum in front of the desk procedure after inserting/annotating changes. If there are any questions regarding this change, please contact Ms. Roseann Hurst, Financial Specialist, DFAS-BA/CC, at extension 3-4845.

/S/

Linda Ferguson
Director, Analysis and Customer Support
Commercial Pay Business Line

Attachment
As stated

cc:
DFAS-BKR/CC Division Chiefs
DFAS-BKR/CC Branch Chiefs
DFAS-HOFT
DCMA Liaison Office
DPPS/PMO
Cleveland Liaison Office
Denver Liaison Office
Indianapolis Liaison Office
Kansas Liaison Office

Administrative Roles - Reviewing Audits

FOREWORD Internal controls are extremely important in the audit process. One such control is the review of audits.

All audits performed for the Contract Pay Services Directorate at Columbus must be reviewed for accuracy. This includes those audits generated using the Contract Reconciliation System (CRS), which is used by both the Contract Reconciliation Directorate and the Government Contractors.

Auditors in the Contract Reconciliation Directorate will prepare their audits for review as outlined in:

- Module 4, Performing "Partial" or "Limited Scope" Reconciliations; and



With the implementation of CRS 4.0 (July through October 2000), CRS Lite and the Balancing Sheets are now obsolete. The Director of Contract Reconciliation has mandated that spreadsheet software (e.g., Microsoft Excel) be used to perform limited scopes.

- Module 6, Performing "Full" or "Complete" Contract Reconciliations (AUD).

Government Contractors will perform the following actions upon completion of an audit.

- Forward the entire audit package to the appropriate Contract Reconciliation Directorate point of contact for review.
- The Government Contractor will send an E-mail to the Contracting Officer's Representative (COR) stating which records were submitted for review and to whom they were submitted. They will copy the person the package was delivered to.



The Government Contractors will be responsible for all follow-up actions generated from the audits they perform. Additional information regarding audit completion can be found in Module 6 of this Desk Procedure.

Continued on next page

Administrative Roles - Reviewing Audits

PURPOSE The purpose of this module is to standardize the audit review process utilized for all audits performed for the Contract Pay Services Directorate at Columbus.

PROCEDURE Any associate assigned the responsibility of reviewing audits should follow the steps outlined in this module to complete the review.

Continued on next page

Administrative Roles - Reviewing Audits

Step	Action								
1	<p>Upon receipt of a completed audit ensure that the status code in the Document Tracking Log (DTL) has been updated to "REV" (audit in review).</p> <p> Refer to the DTL User's Manual, September 2001, for instructions on using the Document Tracking Log.</p> <p> In accordance with current policy all reconciliations will be reviewed for approval within ten days of completion.</p>								
2	<p>Determine the type of review that is required at this time based on the documents you received and any prior reviews you have conducted.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 50%; text-align: center;">If...</th> <th style="text-align: center;">Then...</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Only an obligation review is required,</td> <td style="padding: 5px;">Go to page 9-4 to begin the obligation review process.</td> </tr> <tr> <td style="padding: 5px;">Only a disbursement review is required,</td> <td style="padding: 5px;">Go to page 9-9 to begin the disbursement review process.</td> </tr> <tr> <td style="padding: 5px;">Both an obligation and disbursement review are required,</td> <td style="padding: 5px;"> <ul style="list-style-type: none"> • Go to page 9-4 to begin the obligation review process first. • After the obligation review is complete, go to page 9-9 to begin the disbursement review process. </td> </tr> </tbody> </table>	If...	Then...	Only an obligation review is required,	Go to page 9-4 to begin the obligation review process.	Only a disbursement review is required,	Go to page 9-9 to begin the disbursement review process.	Both an obligation and disbursement review are required,	<ul style="list-style-type: none"> • Go to page 9-4 to begin the obligation review process first. • After the obligation review is complete, go to page 9-9 to begin the disbursement review process.
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Continued on next page

Administrative Roles - Reviewing Audits

Obligation Review

Step	Action
1	<p>Select the samples of the ACO/PCO modifications and previously posted obligation adjustments to review.</p> <p> The documents you review will be based on an EZ Quant sample of all of the obligation adjustments being created. The adjustments are listed on the CRS report, <i>Adjustment Detail Sorted by Type</i>. Remember that you're only looking for the obligation adjustments. This review is necessary to ensure that there are no adjustments that violate appropriation law.</p> <p> If you do not know how to access or use EZ Quant, ask your Supervisor for assistance.</p> <p> In order to obtain a sample of the previously posted adjustments using EZ Quant the reviewer must number all of the previously posted adjustments.</p>
2	<p>Compare the input on the <i>Obligation Document Level Detail</i> report to the actual information on the modification.</p> <p> Remember that you are selecting these documents based on an EZ Quant sample of all of the proposed obligation adjustments being created in this audit. Additional documents may be reviewed based on the reviewer's discretion.</p> <p>1. Review postings for:</p> <ol style="list-style-type: none"> a. Proper ACRN amounts; b. Proper CLIN amounts; c. Verify funding relation between ACRN/CLIN levels; d. Verify extension amounts of CLINs; e. Verify CLIN unit prices to last modification citing that CLIN;

Continued on next page

Administrative Roles - Reviewing Audits

Obligation Review (Continued)

Step	Action				
2 (Cont)	<p>Comparing the input on the <i>Obligation Document Level Detail</i> report to the actual information on the modification. (Continued)</p> <p>2. In addition to the information in item #1 on the previous page, review all Special ACRNs to ensure:</p> <ul style="list-style-type: none"> a. That they are necessary and appropriate; b. If they are appropriate ensure that the correct allocation method (oldest funds first, priority, or proration) has been selected. <p> As of January 28, 2002, CRS has been updated to require Responsible Contract Reconciliation Agent (RCRA) or Branch/Division Chief approval for the input of Special ACRNs. This approval MUST take place during the obligation input phase of the audit rather than at the end during the audit review process. For more information on this change access the <i>New Executable Information (CRS 4.3 Release)</i> folder posted to the <i>DFAS-CO-CRS</i> Bulletin Board in Outlook.</p>				
3	<p>Follow the steps in the table shown below to assist you in reviewing the obligation documents (identified during your sampling process) and CRS obligation reports (provided in the Audit Folder).</p> <p> Complete the <i>Reconciliation Review Checklist</i>, (Enclosure 25A) with your findings as you are performing this review.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 10%;"></th> <th style="text-align: center;">Action</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; vertical-align: top;">1</td> <td> <p>ACRNS AND ACCOUNTING CLASS REPORT</p> <ul style="list-style-type: none"> 1. Ensure that no ACRNs contain an "A" or a "C" in the AC column on an active line. 2. Determine if the appropriations are canceled and when they canceled. 3. Validate FMS Status Code (e.g., I-Implemented, C-Closed, B-Bad) permits adjustments. </td> </tr> </tbody> </table>		Action	1	<p>ACRNS AND ACCOUNTING CLASS REPORT</p> <ul style="list-style-type: none"> 1. Ensure that no ACRNs contain an "A" or a "C" in the AC column on an active line. 2. Determine if the appropriations are canceled and when they canceled. 3. Validate FMS Status Code (e.g., I-Implemented, C-Closed, B-Bad) permits adjustments.
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Administrative Roles - Reviewing Audits

Obligation Review (Continued)

Step	Action												
2 (Cont)	<p data-bbox="337 470 1433 600">Following the steps in the table shown below to assist you in reviewing the obligation documents (identified during your sampling process) and CRS obligation reports (provided in the Audit Folder). (Continued)</p> <table border="1" data-bbox="370 636 1425 1812"> <thead> <tr> <th data-bbox="370 636 443 672"></th> <th data-bbox="443 636 1425 672">Action</th> </tr> </thead> <tbody> <tr> <td data-bbox="370 672 443 940"> 2 </td> <td data-bbox="443 672 1425 940"> DOCUMENT CONTROL TOTAL REPORT 1. Verify all modifications have been entered. 2. Compare Level 1 (document amount) to Level 2 (ACRN amount). Variances need to be addressed. 3. Compare document total on report to last modification contract total, if available. </td> </tr> <tr> <td data-bbox="370 940 443 1108"> 3 </td> <td data-bbox="443 940 1425 1108"> CLR CURRENT DATA REPORT 1. Verify CLR date is current. 2. Verify signature date coincides with current CLR date. </td> </tr> <tr> <td data-bbox="370 1108 443 1276"> 4 </td> <td data-bbox="443 1108 1425 1276"> OBLIGATION INPUT VS CLR BALANCES REPORT <ul style="list-style-type: none"> • Validate <i>OBLIGATION INPUT VS CLR</i> report variance column is zero on all control lines. </td> </tr> <tr> <td data-bbox="370 1276 443 1444"> 5 </td> <td data-bbox="443 1276 1425 1444"> CLIN DETAIL TOTAL ON CES AND ACRN <ul style="list-style-type: none"> • Review all CLINs with a credit obligation for accuracy. </td> </tr> <tr> <td data-bbox="370 1444 443 1812"> 6 </td> <td data-bbox="443 1444 1425 1812"> OBLIGATION ADJUSTMENT ANALYSIS WORKSHEET 1. Ensure there are no variances on this report. 2. Verify that all obligation distributions have been completed and are correct between mods. 3. Verify automatic Non-MOCAS adjustments are valid and required.  This step should only be necessary when EZ Quant is not used to select the samples. </td> </tr> </tbody> </table>		Action	2	DOCUMENT CONTROL TOTAL REPORT 1. Verify all modifications have been entered. 2. Compare Level 1 (document amount) to Level 2 (ACRN amount). Variances need to be addressed. 3. Compare document total on report to last modification contract total, if available.	3	CLR CURRENT DATA REPORT 1. Verify CLR date is current. 2. Verify signature date coincides with current CLR date.	4	OBLIGATION INPUT VS CLR BALANCES REPORT <ul style="list-style-type: none"> • Validate <i>OBLIGATION INPUT VS CLR</i> report variance column is zero on all control lines. 	5	CLIN DETAIL TOTAL ON CES AND ACRN <ul style="list-style-type: none"> • Review all CLINs with a credit obligation for accuracy. 	6	OBLIGATION ADJUSTMENT ANALYSIS WORKSHEET 1. Ensure there are no variances on this report. 2. Verify that all obligation distributions have been completed and are correct between mods. 3. Verify automatic Non-MOCAS adjustments are valid and required.  This step should only be necessary when EZ Quant is not used to select the samples.
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Administrative Roles - Reviewing Audits

Obligation Review (Continued)

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Administrative Roles - Reviewing Audits

Obligation Review (Continued)

Step	Action						
4	<p>Document any errors found during your review of the obligations.</p> <table border="1" data-bbox="391 583 1369 1587"> <thead> <tr> <th data-bbox="391 583 862 619">If...</th> <th data-bbox="862 583 1369 619">Then...</th> </tr> </thead> <tbody> <tr> <td data-bbox="391 619 862 1230"> There are no obligation errors, </td> <td data-bbox="862 619 1369 1230"> <ul style="list-style-type: none"> • Return the audit to the auditor and inform them to proceed with the disbursement reconciliation, or • Continue with the disbursement review process on page 9-9 if you are reviewing both the obligation and disbursement documents at this time. </td> </tr> <tr> <td data-bbox="391 1230 862 1587"> There are obligation errors, </td> <td data-bbox="862 1230 1369 1587"> <ul style="list-style-type: none"> • The audit should be rejected. • Go to the Audit Acceptance/Rejection section on page 9-29 to begin the rejection process. </td> </tr> </tbody> </table>	If...	Then...	There are no obligation errors,	<ul style="list-style-type: none"> • Return the audit to the auditor and inform them to proceed with the disbursement reconciliation, or • Continue with the disbursement review process on page 9-9 if you are reviewing both the obligation and disbursement documents at this time. 	There are obligation errors,	<ul style="list-style-type: none"> • The audit should be rejected. • Go to the Audit Acceptance/Rejection section on page 9-29 to begin the rejection process.
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Administrative Roles - Reviewing Audits

Disbursement Review

Step	Action
1	<p>Select the samples of the payments and previously posted disbursement adjustments to review.</p> <p> The documents you review will be based on an EZ Quant sample of all of the disbursement adjustments being created. The adjustments are listed on the CRS Report, <i>Adjustment Detail Sorted by Type</i>. Remember that you're only looking for disbursement adjustments. This review is necessary to ensure there are no adjustments that violate appropriation law.</p> <p> If you do not know how to access or use EZ Quant, ask your Supervisor for assistance.</p> <p> In order to obtain a sample of the previously posted adjustments using EZ Quant the reviewer must number all of the previously posted adjustments.</p> <p> If you reviewed the obligations prior to fiscal year end then you will need to determine if any ACRNs have canceled since then.</p>
2	<p>Compare the input on the <i>Disbursement Document Level Detail</i> report to the actual information on the disbursement.</p> <p> Remember that you are selecting these documents based on an EZ Quant sample of all of the proposed disbursement adjustments being created in this audit. Additional documents may be reviewed based on the reviewer's discretion.</p> <ul style="list-style-type: none"> • Review postings for: <ol style="list-style-type: none"> 1. Proper ACRNs and Trans Codes; 2. Verify all shipments are posted, including deductions and refunds that appear on the advice of payments; 3. Verify that the proper CLIN with the documented unit price is posted.

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Administrative Roles - Reviewing Audits

Disbursement Review (Continued)

Step	Action								
3	<p>Follow the steps in the table shown below to assist you in reviewing the disbursement documents (identified during your sampling process) and CRS disbursement reports (provided in the Audit Folder).</p> <p> Complete the Reconciliation Review Checklist (Enclosure 25A) with your findings as you are performing this review.</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th style="width: 10%;"></th> <th style="text-align: center;">Action</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; vertical-align: middle;">1</td> <td> SUBVOUCHER CONTROL TOTAL REPORT 1. Verify all payments have been entered. 2. Verify that Level 1 (document total) equals Level 2 (ACRN total); find justification/correction for any that are not equal. </td> </tr> <tr> <td style="text-align: center; vertical-align: middle;">2</td> <td> DISBURSEMENT INPUT VS CLR BALANCES REPORT <ul style="list-style-type: none"> • Validate DISBURSEMENT INPUT VS CLR report variance column is zero on all lines. </td> </tr> <tr> <td style="text-align: center; vertical-align: middle;">3</td> <td> CUMULATIVE BVN DOCUMENT DETAIL <ul style="list-style-type: none"> • Verify total cited on last BVN matches the total for the input less any adjustments. </td> </tr> </tbody> </table>		Action	1	SUBVOUCHER CONTROL TOTAL REPORT 1. Verify all payments have been entered. 2. Verify that Level 1 (document total) equals Level 2 (ACRN total); find justification/correction for any that are not equal.	2	DISBURSEMENT INPUT VS CLR BALANCES REPORT <ul style="list-style-type: none"> • Validate DISBURSEMENT INPUT VS CLR report variance column is zero on all lines. 	3	CUMULATIVE BVN DOCUMENT DETAIL <ul style="list-style-type: none"> • Verify total cited on last BVN matches the total for the input less any adjustments.
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Administrative Roles - Reviewing Audits

Disbursement Review (Continued)

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Administrative Roles - Reviewing Audits

Disbursement Review (Continued)

Step	Action						
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Administrative Roles - Reviewing Audits

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Administrative Roles - Reviewing Audits

Disbursement Review – Financing Payments

Step	Action						
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Administrative Roles - Reviewing Audits

Disbursement Review – Financing Payments (Continued)

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Administrative Roles - Reviewing Audits

Disbursement Review – Financing Payments (Continued)

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Administrative Roles - Reviewing Audits

Disbursement Review – Financing Payments (Continued)

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Administrative Roles - Reviewing Audits

Disbursement Review - Demands/Refunds

Step	Action								
5	<p>Follow the steps in the table shown below to assist you in performing a thorough review of the CRS demand and/or refund reports (provided in the Audit Folder).</p> <p> Complete the Reconciliation Review Checklist, (Enclosure 25A) with your findings as you are performing this review.</p> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th style="width: 5%;"></th> <th style="text-align: center;">Action</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; vertical-align: middle;">12</td> <td> <p>Duplicate Shipment Detail Report/Unauthorized Overrun Analysis Report/Unobligated Disbursement Analysis Report</p> <ol style="list-style-type: none"> 1. Validate all duplicate payment demand letters. 2. Validate all unauthorized overrun demand letters. 3. Validate all unobligated disbursement demand letters. 4. Validate quantity variance transactions. </td> </tr> <tr> <td style="text-align: center; vertical-align: middle;">13</td> <td> <p>DEMAND SCHEDULE AND POTENTIAL DEMAND SCHEDULE</p> <ol style="list-style-type: none"> 1. VALIDATE ALL OTHER DEMAND LETTERS. <ol style="list-style-type: none"> a. Check obligation documents for final unit price. Check disbursement back-up to determine if incorrect price was billed. b. Verify overpayment demands by checking back-up for payments. 2. Verify potential demands should be potential and not actual demands or vice versa. </td> </tr> <tr> <td style="text-align: center; vertical-align: middle;">14</td> <td> <p>REFUND SCHEDULES AND POTENTIAL REFUND SCHEDULES</p> <ol style="list-style-type: none"> 1. Unit price errors: <ul style="list-style-type: none"> • Check obligation documents for final unit price. Check disbursement back-up to determine if incorrect price was billed. 2. Verify refunds for underpayments; check back-up. </td> </tr> </tbody> </table>		Action	12	<p>Duplicate Shipment Detail Report/Unauthorized Overrun Analysis Report/Unobligated Disbursement Analysis Report</p> <ol style="list-style-type: none"> 1. Validate all duplicate payment demand letters. 2. Validate all unauthorized overrun demand letters. 3. Validate all unobligated disbursement demand letters. 4. Validate quantity variance transactions. 	13	<p>DEMAND SCHEDULE AND POTENTIAL DEMAND SCHEDULE</p> <ol style="list-style-type: none"> 1. VALIDATE ALL OTHER DEMAND LETTERS. <ol style="list-style-type: none"> a. Check obligation documents for final unit price. Check disbursement back-up to determine if incorrect price was billed. b. Verify overpayment demands by checking back-up for payments. 2. Verify potential demands should be potential and not actual demands or vice versa. 	14	<p>REFUND SCHEDULES AND POTENTIAL REFUND SCHEDULES</p> <ol style="list-style-type: none"> 1. Unit price errors: <ul style="list-style-type: none"> • Check obligation documents for final unit price. Check disbursement back-up to determine if incorrect price was billed. 2. Verify refunds for underpayments; check back-up.
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Continued on next page

Administrative Roles - Reviewing Audits

Disbursement Review - Demands/Refunds (Continued)

Step	Action				
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Administrative Roles - Reviewing Audits

Disbursement Review - Demands/Refunds (Continued)

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Disbursement Review - Demands/Refunds (Continued)

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Administrative Roles - Reviewing Audits

Audit Acceptance/Rejection

Step	Action				
1	<p data-bbox="337 478 1295 615">Follow the steps shown below to assist you in performing a review of the documents sent to you through the Electronic Document Management (EDM) system.</p> <div data-bbox="337 661 475 800">  </div> <p data-bbox="492 642 1409 873">All audits submitted for review will also have an EDM case(s) to be reviewed. The forms for demand letters, refunds, payment of J-Coded invoices, etc. will be generated by the EDM case(s) and presented for review within the case(s). If no EDM case(s) exists, the reviewer should return the audit to the technician so a case can be established and worked.</p> <table border="1" data-bbox="354 909 1419 1772"> <thead> <tr> <th data-bbox="354 909 430 945"></th> <th data-bbox="430 909 1419 945">Action</th> </tr> </thead> <tbody> <tr> <td data-bbox="354 945 430 1772">  </td> <td data-bbox="430 945 1419 1772"> <p data-bbox="438 982 857 1014">Work the EDM case(s).</p> <ol data-bbox="438 1024 1393 1350" style="list-style-type: none"> 1. Review the forms generated by the case. <ul data-bbox="487 1062 1393 1350" style="list-style-type: none"> • Each form will be presented for review as a "Word" document and can be edited. • A review of all forms in the order presented by EDM will be required before the option to approve or reject the entire case is given. • Selecting "OK" after reviewing each form will move EDM to the next form. <div data-bbox="438 1417 576 1556">  </div> <p data-bbox="592 1392 1385 1724">If there is a space for the reviewer's name you should enter your name <u>BEFORE</u> clicking "OK." You must select "OK" after reviewing each form in order to move on in the EDM case, even if corrections are required. Selecting "OK" after each form <u>DOES NOT</u> indicate acceptance of that form all you are doing is moving through each form to get to the end, where you will either accept the audit or return it for correction.</p> </td> </tr> </tbody> </table>		Action		<p data-bbox="438 982 857 1014">Work the EDM case(s).</p> <ol data-bbox="438 1024 1393 1350" style="list-style-type: none"> 1. Review the forms generated by the case. <ul data-bbox="487 1062 1393 1350" style="list-style-type: none"> • Each form will be presented for review as a "Word" document and can be edited. • A review of all forms in the order presented by EDM will be required before the option to approve or reject the entire case is given. • Selecting "OK" after reviewing each form will move EDM to the next form. <div data-bbox="438 1417 576 1556">  </div> <p data-bbox="592 1392 1385 1724">If there is a space for the reviewer's name you should enter your name <u>BEFORE</u> clicking "OK." You must select "OK" after reviewing each form in order to move on in the EDM case, even if corrections are required. Selecting "OK" after each form <u>DOES NOT</u> indicate acceptance of that form all you are doing is moving through each form to get to the end, where you will either accept the audit or return it for correction.</p>
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Administrative Roles - Reviewing Audits

Audit Acceptance/Rejection (Continued)

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Administrative Roles - Reviewing Audits

Audit Acceptance/Rejection (Continued)

Step	Action						
2	<p data-bbox="337 478 1356 546">Based on your review determine if the audit will be accepted or rejected in EDM.</p> <table border="1" data-bbox="363 583 1404 1606"> <thead> <tr> <th data-bbox="363 583 680 621">If...</th> <th data-bbox="683 583 1404 621">Then...</th> </tr> </thead> <tbody> <tr> <td data-bbox="363 625 680 1306"> <p data-bbox="370 659 654 726">The audit will be accepted,</p> </td> <td data-bbox="683 625 1404 1306"> <ul data-bbox="690 667 1398 1268" style="list-style-type: none"> <li data-bbox="690 667 1398 802">• Type your name in block 26 and the date completed in block 27 of the DFAS-CO FM 100, Audit Summary sent to you in EDM. <li data-bbox="690 835 1398 970">  Forms for demands and refunds will generate cases in EDM for Accounts Receivable and Entitlement after approval of the case. <li data-bbox="690 1016 1398 1150">• Once you've reviewed and approved all documents in the audit you need to select "Action Approved" in EDM. <li data-bbox="690 1197 1398 1268">• Go to Step 3 to continue with the audit acceptance process. </td> </tr> <tr> <td data-bbox="363 1310 680 1606"> <p data-bbox="370 1344 654 1411">The audit will be rejected,</p> </td> <td data-bbox="683 1310 1404 1606"> <ul data-bbox="690 1352 1398 1570" style="list-style-type: none"> <li data-bbox="690 1352 1398 1453">• Select "Internal Correction" instead of "Approval" to return the case to the technician. <li data-bbox="690 1499 1398 1570">• Go to Step 5 to continue with the audit rejection process. </td> </tr> </tbody> </table>	If...	Then...	<p data-bbox="370 659 654 726">The audit will be accepted,</p>	<ul data-bbox="690 667 1398 1268" style="list-style-type: none"> <li data-bbox="690 667 1398 802">• Type your name in block 26 and the date completed in block 27 of the DFAS-CO FM 100, Audit Summary sent to you in EDM. <li data-bbox="690 835 1398 970">  Forms for demands and refunds will generate cases in EDM for Accounts Receivable and Entitlement after approval of the case. <li data-bbox="690 1016 1398 1150">• Once you've reviewed and approved all documents in the audit you need to select "Action Approved" in EDM. <li data-bbox="690 1197 1398 1268">• Go to Step 3 to continue with the audit acceptance process. 	<p data-bbox="370 1344 654 1411">The audit will be rejected,</p>	<ul data-bbox="690 1352 1398 1570" style="list-style-type: none"> <li data-bbox="690 1352 1398 1453">• Select "Internal Correction" instead of "Approval" to return the case to the technician. <li data-bbox="690 1499 1398 1570">• Go to Step 5 to continue with the audit rejection process.
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Continued on next page

Administrative Roles - Reviewing Audits

Audit Acceptance/Rejection (Continued)

Step	Action				
3	<p>Take action as outlined in the table below to accept the audit.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">If...</th> <th style="text-align: center;">Then...</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;"> <p>The audit was performed by the Contract Reconciliation Directorate,</p> </td> <td style="vertical-align: top;"> <ul style="list-style-type: none"> • Complete a Reconciliation Review Statistics form (Enclosure 25B) with the applicable information to indicate acceptance. • Inform the auditor of any actions you have taken, as well as any actions they are required to take. <p> Indicate acceptance by signing and dating the DFAS-CO FM 100, Audit Summary, if you received a hard copy of this form.</p> <ul style="list-style-type: none"> • Ensure that DTL is updated with the applicable status code. • Return the entire package to the auditor so they can proceed with corrective actions. <p> The auditor must inform the reviewer when the corrective actions are completed. At that time the reviewer will ensure that DTL has been updated with the status code of "CMP" (recon complete).</p> <ul style="list-style-type: none"> • Actions complete. </td> </tr> </tbody> </table>	If...	Then...	<p>The audit was performed by the Contract Reconciliation Directorate,</p>	<ul style="list-style-type: none"> • Complete a Reconciliation Review Statistics form (Enclosure 25B) with the applicable information to indicate acceptance. • Inform the auditor of any actions you have taken, as well as any actions they are required to take. <p> Indicate acceptance by signing and dating the DFAS-CO FM 100, Audit Summary, if you received a hard copy of this form.</p> <ul style="list-style-type: none"> • Ensure that DTL is updated with the applicable status code. • Return the entire package to the auditor so they can proceed with corrective actions. <p> The auditor must inform the reviewer when the corrective actions are completed. At that time the reviewer will ensure that DTL has been updated with the status code of "CMP" (recon complete).</p> <ul style="list-style-type: none"> • Actions complete.
If...	Then...				
<p>The audit was performed by the Contract Reconciliation Directorate,</p>	<ul style="list-style-type: none"> • Complete a Reconciliation Review Statistics form (Enclosure 25B) with the applicable information to indicate acceptance. • Inform the auditor of any actions you have taken, as well as any actions they are required to take. <p> Indicate acceptance by signing and dating the DFAS-CO FM 100, Audit Summary, if you received a hard copy of this form.</p> <ul style="list-style-type: none"> • Ensure that DTL is updated with the applicable status code. • Return the entire package to the auditor so they can proceed with corrective actions. <p> The auditor must inform the reviewer when the corrective actions are completed. At that time the reviewer will ensure that DTL has been updated with the status code of "CMP" (recon complete).</p> <ul style="list-style-type: none"> • Actions complete. 				

Continued on next page

Administrative Roles - Reviewing Audits

Audit Acceptance/Rejection (Continued)

Step	Action				
<p>3 (Cont)</p>	<p>Taking action as outlined in the table below to accept the audit. (Continued)</p> <table border="1" data-bbox="363 583 1375 1682"> <thead> <tr> <th data-bbox="363 583 802 621">If...</th> <th data-bbox="802 583 1375 621">Then...</th> </tr> </thead> <tbody> <tr> <td data-bbox="363 621 802 1682"> <p>The audit was performed by a Government Contractor,</p> </td> <td data-bbox="802 621 1375 1682"> <ul style="list-style-type: none"> • Complete a Reconciliation Review Statistics form (Enclosure 25B) with the applicable information to indicate acceptance. • Send the completed form via e-mail to the Government Contractor Program Manager ensuring that you copy the COR. <p> Be sure to include a statement in your e-mail that informs the Government Contractor that the review is complete and the contract is ready to be picked up.</p> <ul style="list-style-type: none"> • Ensure that DTL is updated with the "ADJ" (pending CORR actions) status code. • Return the contract folders and audit papers to the Government Contractor. • Go to Step 4. </td> </tr> </tbody> </table>	If...	Then...	<p>The audit was performed by a Government Contractor,</p>	<ul style="list-style-type: none"> • Complete a Reconciliation Review Statistics form (Enclosure 25B) with the applicable information to indicate acceptance. • Send the completed form via e-mail to the Government Contractor Program Manager ensuring that you copy the COR. <p> Be sure to include a statement in your e-mail that informs the Government Contractor that the review is complete and the contract is ready to be picked up.</p> <ul style="list-style-type: none"> • Ensure that DTL is updated with the "ADJ" (pending CORR actions) status code. • Return the contract folders and audit papers to the Government Contractor. • Go to Step 4.
If...	Then...				
<p>The audit was performed by a Government Contractor,</p>	<ul style="list-style-type: none"> • Complete a Reconciliation Review Statistics form (Enclosure 25B) with the applicable information to indicate acceptance. • Send the completed form via e-mail to the Government Contractor Program Manager ensuring that you copy the COR. <p> Be sure to include a statement in your e-mail that informs the Government Contractor that the review is complete and the contract is ready to be picked up.</p> <ul style="list-style-type: none"> • Ensure that DTL is updated with the "ADJ" (pending CORR actions) status code. • Return the contract folders and audit papers to the Government Contractor. • Go to Step 4. 				

Continued on next page

Administrative Roles - Reviewing Audits

Audit Acceptance/Rejection (Continued)

Step	Action
4	<p>Once the reconciliation has been accepted, the Government Contractor and the COR will perform the follow-up actions as cited below.</p> <ul style="list-style-type: none"> ✓ When the Government Contractor has verified that all adjustments have posted to MOCAS, and all notices, letters, and Station recommendations have been mailed or distributed, they will attach the following statement to the completed audit summary. <p><i>"I certify all administrative procedures, forms, and adjustments have been completed, and I have verified all adjustments have posted in MOCAS."</i></p> <div style="display: flex; justify-content: space-around; margin: 10px 0;"> <div style="text-align: center;"> <p>_____</p> <p><i>Signature</i></p> </div> <div style="text-align: center;"> <p>_____</p> <p><i>Date</i></p> </div> </div> <ul style="list-style-type: none"> ✓ The Government Contractor will forward a copy of the completed audit summary with the above certification to the COR. ✓ The COR will update DTL reflecting completion. ✓ The Government Contractor will return the contract folders (including audit folders) to the file room. ✓ This completes all actions on the accepted audits performed by Government Contractors.

Continued on next page

Administrative Roles - Reviewing Audits

Audit Acceptance/Rejection (Continued)

Step	Action						
5	<p>Take action as outlined in the table below to reject the audit.</p> <p> Remember that you identified these errors while reviewing the documents and CRS Reports provided with the audit package or performing a thorough review of the demands and/or refunds.</p> <table border="1" data-bbox="355 747 1411 1803"> <thead> <tr> <th data-bbox="358 747 691 785">If...</th> <th data-bbox="691 747 1411 785">Then...</th> </tr> </thead> <tbody> <tr> <td data-bbox="358 785 691 1362"> <p>The audit was performed by the Reconciliation Directorate,</p> </td> <td data-bbox="691 785 1411 1362"> <ul style="list-style-type: none"> • Complete a Reconciliation Review Statistics form (Enclosure 25B) detailing the reason(s) for rejection. • Return the audit package and the summary to the auditor. • Take action to have the status field in DTL updated with the status "RWK" (returned for rework). • Actions complete. </td> </tr> <tr> <td data-bbox="358 1362 691 1803"> <p>The audit was performed by a Government Contractor,</p> </td> <td data-bbox="691 1362 1411 1803"> <ul style="list-style-type: none"> • Complete a Reconciliation Review Statistics form (Enclosure 25B) with the applicable information to indicate the audit was rejected. <p> Reject for rework if the ten-day acceptance period has not expired. Obtain COR authorization to reject for reaudit if ten day acceptance period has expired.</p> </td> </tr> </tbody> </table>	If...	Then...	<p>The audit was performed by the Reconciliation Directorate,</p>	<ul style="list-style-type: none"> • Complete a Reconciliation Review Statistics form (Enclosure 25B) detailing the reason(s) for rejection. • Return the audit package and the summary to the auditor. • Take action to have the status field in DTL updated with the status "RWK" (returned for rework). • Actions complete. 	<p>The audit was performed by a Government Contractor,</p>	<ul style="list-style-type: none"> • Complete a Reconciliation Review Statistics form (Enclosure 25B) with the applicable information to indicate the audit was rejected. <p> Reject for rework if the ten-day acceptance period has not expired. Obtain COR authorization to reject for reaudit if ten day acceptance period has expired.</p>
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Administrative Roles - Reviewing Audits

Audit Acceptance/Rejection (Continued)

Step	Action				
<p>5 (Cont)</p>	<p>Taking action as outlined in the table below to reject the audit. (Continued)</p> <table border="1" data-bbox="383 583 1386 1734"> <thead> <tr> <th data-bbox="383 583 678 625">If...</th> <th data-bbox="678 583 1386 625">Then...</th> </tr> </thead> <tbody> <tr> <td data-bbox="383 625 678 1734"> <p>The audit was performed by a Government Contractor, (Cont)</p> </td> <td data-bbox="678 625 1386 1734"> <ul style="list-style-type: none"> • Send the completed form via e-mail to the Government Contractor Program Manager ensuring that you copy the COR. <p> Be sure to include a statement in your e-mail that informs the Government Contractor that the review is complete and the contract is ready to be picked up.</p> <ul style="list-style-type: none"> • Return rejected packages to the Government Contractor. <p> If the rejection meets the rework criteria, the Government Contractor will complete the corrections without further charge to the government. If the rejection meets the reaudit criteria, the Government Contractor must have COR approval to proceed.</p> <ul style="list-style-type: none"> • Update DTL status to "RWK" (returned for rework). • Actions complete. </td> </tr> </tbody> </table>	If...	Then...	<p>The audit was performed by a Government Contractor, (Cont)</p>	<ul style="list-style-type: none"> • Send the completed form via e-mail to the Government Contractor Program Manager ensuring that you copy the COR. <p> Be sure to include a statement in your e-mail that informs the Government Contractor that the review is complete and the contract is ready to be picked up.</p> <ul style="list-style-type: none"> • Return rejected packages to the Government Contractor. <p> If the rejection meets the rework criteria, the Government Contractor will complete the corrections without further charge to the government. If the rejection meets the reaudit criteria, the Government Contractor must have COR approval to proceed.</p> <ul style="list-style-type: none"> • Update DTL status to "RWK" (returned for rework). • Actions complete.
If...	Then...				
<p>The audit was performed by a Government Contractor, (Cont)</p>	<ul style="list-style-type: none"> • Send the completed form via e-mail to the Government Contractor Program Manager ensuring that you copy the COR. <p> Be sure to include a statement in your e-mail that informs the Government Contractor that the review is complete and the contract is ready to be picked up.</p> <ul style="list-style-type: none"> • Return rejected packages to the Government Contractor. <p> If the rejection meets the rework criteria, the Government Contractor will complete the corrections without further charge to the government. If the rejection meets the reaudit criteria, the Government Contractor must have COR approval to proceed.</p> <ul style="list-style-type: none"> • Update DTL status to "RWK" (returned for rework). • Actions complete. 				

Continued on next page

Administrative Roles - Reviewing Audits

Audit Acceptance/Rejection (Continued)

Step	Action						
5 (Cont)	<p data-bbox="347 478 1425 548">Taking action as outlined in the table below to reject the audit. (Continued)</p> <p data-bbox="347 575 1377 741">  Upon receipt of the Reconciliation Review Statistics form (indicating the audit was rejected) from the Contract Reconciliation Directorate the COR will establish a suspense file for follow-up on rejected reconciliations as outlined in the table below. </p> <table border="1" data-bbox="363 785 1409 1772"> <thead> <tr> <th data-bbox="363 785 777 821">If...</th> <th data-bbox="777 785 1409 821">Then...</th> </tr> </thead> <tbody> <tr> <td data-bbox="363 821 777 1383"> The reconciliation was rejected within the ten-day acceptance period (rework), </td> <td data-bbox="777 821 1409 1383"> <ul style="list-style-type: none"> <li data-bbox="794 858 1398 961">• The COR will establish a thirty-day suspense file for follow-up. <li data-bbox="794 999 1398 1241">• If rework is not completed within thirty-days, then the COR will obtain written justification and an estimated completion date from the Government Contractor. <li data-bbox="794 1278 1333 1346">• The COR will continue to follow-up until complete. </td> </tr> <tr> <td data-bbox="363 1383 777 1772"> The reconciliation was rejected after the ten-day acceptance period expired (reaudit), </td> <td data-bbox="777 1383 1409 1772"> <ul style="list-style-type: none"> <li data-bbox="794 1430 1357 1533">• The COR will establish a suspense file to follow-up every thirty-days. <li data-bbox="794 1570 1357 1745">• The COR will obtain an estimated completion date from the Government Contractor and monitor the progress of the audit. </td> </tr> </tbody> </table>	If...	Then...	The reconciliation was rejected within the ten-day acceptance period (rework),	<ul style="list-style-type: none"> <li data-bbox="794 858 1398 961">• The COR will establish a thirty-day suspense file for follow-up. <li data-bbox="794 999 1398 1241">• If rework is not completed within thirty-days, then the COR will obtain written justification and an estimated completion date from the Government Contractor. <li data-bbox="794 1278 1333 1346">• The COR will continue to follow-up until complete. 	The reconciliation was rejected after the ten-day acceptance period expired (reaudit),	<ul style="list-style-type: none"> <li data-bbox="794 1430 1357 1533">• The COR will establish a suspense file to follow-up every thirty-days. <li data-bbox="794 1570 1357 1745">• The COR will obtain an estimated completion date from the Government Contractor and monitor the progress of the audit.
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End of Module

RECONCILIATION REVIEW CHECKLIST

DATE:

REVIEW PERFORMED BY:

ACCOUNTING TECHNICIAN/ACCOUNTANT/CONTRACTOR:

DTL DOC ID NUMBER:

CONTRACT NUMBER:

A. APPROPRIATION LINES and OBLIGATION REPORTS

Obligation Document Level Detail, as needed

- 1. ACRNs and Accounting Class Report*
- 2. Document Control Total Report*
- 3. CLR Current Data Report*
- 4. Obligation Input vs. CLR Balances Report*
- 5. CLIN Detail Total on CES and ACRN*
- 6. Obligation Adjustment Analysis Worksheet*
- 7. Adjustment Detail Sorted by Type*
- 8. Reconciled ACRN ULO Summary*

B. DISBURSEMENT REPORTS

Disbursement Document Level Detail, as needed

- 1. Sub-voucher Control Total Report*
- 2. Disbursement Input vs. CLR Balances Report*
- 3. Cumulative BVN Document Detail*
- 4. Disbursement Adjustment Analysis Worksheet*
- 5. Adjustment Detail Sorted by Type*
- 6. Reconciled ACRN ULO Summary*
- 7. CLIN ULO Summary Sorted by CLIN/ELIN/SS*
- 8. Special ACRN ULO Report*
- 9. Progress/Performance Based Payment Detail Report and Cumulative Progress Payment Detail Report*
- 10. Reconciled ACRN ULO Summary (WIP review)*
- 11. Coding Proof List and ACRNs and Accounting Class Report*
- 12. Duplicate Shipment Detail Report/Unauthorized Overrun Analysis Report/Unobligated Disbursement Analysis Report*
- 13. Demand Schedule and Potential Demand Schedule*
- 14. Refund Schedules and Potential Refund Schedules*

RECONCILIATION REVIEW STATISTICS

DATE SUBMITTED FOR REVIEW: _____

ACCT TECH/ACCOUNTANT/CONTRACTOR: _____

CONTRACT NUMBER: _____

DTL DOC ID NUMBER: _____

DIVISION: _____ WEST _____ NORTH _____ SOUTH

AUDIT TYPE: _____ LIMITED

_____ FULL _____ OBLIGATION _____ DISBURSEMENT
LOE: _____

STATUS AFTER REVIEW: _____ ACCEPTED

_____ REJECTED _____ REWORK _____ REAUDIT

NECESSARY CORRECTIVE ACTION(S): _____

COMMENTS: _____

REVIEW COMPLETION DATE: _____

REVIEW PERFORMED BY: _____ EXT: _____

REJECT ROUTING

TASK LEADER: _____ DATE: _____

PROGRAM MANAGER: _____ DATE: _____

INITIAL AUDIT:

RAID HOURS USED: _____ AUDIT HOURS USED: _____ SUPPORT HOURS USED: _____

This contract has been approved by the COR for an additional increase of LOE to: _____

COR: _____ DATE: _____