

USAS and Interagency Activity Certification Form – Independent Universities

Agency No. _____

Agency Name _____

All independent universities are required to **sign** and **submit this form** to the Comptroller of Public Accounts, Financial Reporting section on or before **Nov. 20, 2017**. The interagency transactions are extracted from USAS for **all agencies/universities**. Please check the items that are applicable to your reconciliation.

Independent universities are required to ensure and certify that their financial data correctly reflects their financial position as recorded in USAS and, if applicable, any internal accounting system, as of Aug. 31, 20CY. For more information regarding the required levels of USAS reconciliation, see the **Required Year-End Review and/or Reconciliation of Financial Data and Balances in USAS**.

Please complete this interactive form, print it out, sign and date the last page and submit to your financial reporting analyst.

I. USAS Reconciliation

Check the appropriate statement, either section 1 or 2:

- 1 _____ I certify that for the above independent university, all required account amounts are posted accurately in the Uniform Statewide Accounting System (USAS) consistent with the instructions for all required items on the **Independent Higher Education Agencies (Excel)** reconciliation worksheet. In addition, the fiscal 2017 financial data contained in USAS and our internal accounting system, if applicable, were adjusted and the balances accurately reflect our university's financial position.

_____ Statement of Net Position (SNP).

_____ Statement of Revenues, Expenses and Changes in Net Position (SRECNP).

Note: Paid on behalf payroll-related costs (retirement, insurance and unemployment) and the related additional appropriated revenues are included in the SRECNP but are excluded from USAS.

I also certify that our USAS balances conform to the following:

_____ System clearing GL 9999 account equals zero at the D23 fund level.

_____ All SNP line items reconcile at the GL account level.

_____ Net position is allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts.

_____ All SRECNP items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups.

_____ Legislative appropriations asset balance (GL 9000) agrees with the balance as calculated on the GR reconciliation.

_____ Legislative appropriations revenues agree with the balances as calculated on the GR reconciliation.

_____ Ending net position is the same on the SNP and SRECNP.

_____ There are not any "Back Out NA" on the SRECNP.

_____ The USAS IT file is cleared of all AFR USAS batches.

_____ Pension-related activity will: Tie to USAS Not Tie to USAS

—OR—

- 2 _____ This reconciliation was not completed; therefore, I understand the university is not in compliance with the Comptroller's reporting requirements and may be referred to the State Auditor's Office.

II. Interagency Balances

Check the appropriate statement, either section 1 or 2:

1 ____ I certify that for the above university, the fiscal 2017 interagency and interfund balances were coordinated and are posted accurately in the Uniform Statewide Accounting System (USAS).

The DAFR8910 Interfund/Interagency Activity or the FMQuery–SIRS Interagency/Interfund report was run and the following items were verified. From the drop down menu, select “Yes,” “No” or “N/A” as appropriate.

	Due From/ Due To	Federal Pass- Throughs	State Pass- Throughs	Transfers
Interagency item amount is posted accurately in USAS				
All “NP” items were eliminated (“NP” items occur if the agency general ledger [AGL] information is blank)				
AGL information is correct (the AGL consists of the opposite agency number, D23 fund and 0)				
Federal grant pass-throughs match what is reported on the Schedule of Expenditures of Federal Awards				
State grant pass-throughs match what is reported on the Schedule of State Grant Pass-Throughs				

—OR—

2 ____ I certify that for fiscal 2017, the above university does not have any interagency activity reflected in the AFR.

III. Required Signature

Sign, date and submit the completed form to the Comptroller of Public Accounts, Financial Reporting section of the Fiscal Management Division by either:

- Scanning the document (with original signatures) and sending the scan as an attachment in an email sent to: frs@cpa.texas.gov

—OR—

- Mailing (or delivering) the original signed form to:
111 E. 17th Street, LBJ Building, Room 901, Attn. FRS, Austin, TX 78774-1440

Signature

Date

Printed Name

Title, Phone Number and Email Address

AFR Contact Person, Phone Number and Email Address

USAS Contact Person, Phone Number and Email Address

Federal Contact Person, Phone Number and Email Address