

# USAS and Interagency Activity Certification Form – State Agencies

Agency No. \_\_\_\_\_

Agency Name \_\_\_\_\_

All agencies are required to **sign** and **submit this form** to the Comptroller of Public Accounts, Financial Reporting section on or before **Nov. 20, 2017**.

This form is required for all agencies regardless of whether they are a simplified reporting or a full reporting agency. The interagency transactions are extracted from USAS for **all agencies**. Please check the items that are applicable for each type of transaction.

Agencies 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 agency, the fiscal 2017 financial data contained in the Uniform Statewide Accounting System (USAS) and our internal accounting system, if applicable, were adjusted and the balances accurately reflect the agency's fund financial and/or government-wide financial position.

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

- ☐ System clearing GL 9999 and basis conversion system clearing GL 9992 accounts equal zero at the D23 fund level.
- ☐ All balance sheet line items reconcile at the GL account level.
- ☐ Fund balance/net position is allocated to the respective GL accounts (2XXX series) and agree with the related GL accounts.
- ☐ All operating statement items reconcile to the GAAP source/object level. The correct comptroller object codes were used to ensure accurate D08 government-wide roll-ups.
- ☐ D23 funds that roll-up to fund type 09 (GAAP agency funds) have operating statement activity that nets to zero at the GAAP source/object level in USAS.
- ☐ 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 fund balance/net position is the same on the operating statement and the balance sheet.
- ☐ There are not any "Back Out NA" on the operating statement.
- ☐ The USAS IT file is cleared of all AFR USAS batches.
- ☐ Pension liability is recorded in the agency's internal system and not in USAS: ☐ Yes ☐ Not Applicable

—OR—

- 2 ☐ This reconciliation was not completed; therefore, I understand the agency 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 agency, the fiscal 2017 interagency and interfund balances were coordinated and are posted accurately in 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 agency does not have any interagency activity reflected on 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](mailto: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