

## CFO Scorecard Criteria

The Cash Accounting Branch (CAB) Quarterly Scorecard measures Federal Program Agencies (FPA) compliance to two (2) distinct criteria: Accuracy and Timeliness of cash reporting. Every quarter, each Department's Chief Financial Officer (CFO) and Deputy CFO receives a Quarterly Scorecard detailing the rating (green, yellow or red) of the Agency Location Codes (ALC) associated with their respective Departments (as described below):

### **Accuracy**

- Accuracy of Reporting (Large Difference)
- Statement of Differences Reconciliation
- Suspense/Default Account Reconciliation (“F” Accounts)

### **Timeliness of Reporting**

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**The Accuracy of Reporting (Large Difference)** measures how precisely an FPA is classifying their reporting to Treasury source system records. FPA reporting should be complete and accurate as of the 3rd workday of each month. If an FPA’s ALC is a full CARS reporting ALC with no outstanding Statement of Differences, this criterion does not apply. The current threshold for this standard is the large difference report, which allows an FPA a \$10 million difference/current month, \$5 million difference/prior month, and \$1 million difference/year-end. The rating for this standard will be as follows:

- **Green:** 95% or more of total current month transactions/accountability reported and/or reconciled to Treasury
- **Yellow:** 91 – 94% of total current month transactions/accountability reported and/or reconciled to Treasury
- **Red:** 90% or less of total current month transactions/accountability reported and/or reconciled to Treasury

**The Statement of Differences Reconciliation** standard combines all three audit areas: deposits, disbursements, and checks issued. This standard measures how well an FPA reconciles their deposit and disbursement Statement of Differences (SOD). If an FPA’s ALC is a full reporting ALC with no outstanding Statements of Differences, this criterion does not apply. In addition, the standard measures how well Non-Treasury Disbursing Office (NTDO) agencies reconcile their checks issued data. An FPA must reconcile any and all differences on a monthly basis. The rating for this standard is as follows:

- **Green:** Differences less than 3 months old.
- **Yellow:** Differences between 3 and 6 months old.
- **Red:** Differences older than 6 months.

**The Suspense/Default Account Reconciliation (“F” Accounts)** measures an FPA’s total disbursement volume classified to an “F” account each month. There are two types of “F” accounts, SAM Default (F3500 & F3502) and Suspense (F3875 & F3885). Each reporting ALC should be able to classify 95% of their transactions to a valid treasury account symbol (TAS) other than an “F” account.

**Suspense Accounts**, the absolute value of funds flowing through suspense accounts is divided by the total absolute value of amounts for the ALC.

- **Green:** Classification of "F" account transactions are less than 5% of the total disbursements reported.
- **Yellow:** Classification of "F" account transactions are between 6-9% of the total disbursements reported.
- **Red:** Classification of "F" account transactions are in excess of 10% of the total disbursements reported.

**Default Accounts:** An FPA is also required to reclassify all SAM defaulted transactions (into F3500/3502) by the 3rd workday following the close of the accounting month. The rating for this standard is as follows:

- **Green:** An FPA has no funds in the F3500 or F3502 by the close of the 3<sup>rd</sup> workday following the close of the accounting month.
  - **Red:** An FPA has funds in the F3500 or F3502 as of the 4th workday following the close of the accounting month.
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**The Timeliness of Reporting** standard measures whether an FPA has submitted their mandatory reporting in a timely manner. An FPA is required to submit original and/or supplemental reporting by the 3rd workday of each month. The rating for this standard is as follows:

- **Green:** Original and Supplemental reported by the 3rd workday.
- **Yellow:** Supplemental reported on the 4th workday.
- **Red:** Original reported after 3rd workday, and supplemental reported after the 4th workday.