

Sample Reconciliation Correspondence

Provide completed reconciliation worksheets to an official authorized to review and approve the activity annotated on the worksheets. Attach a memorandum that summarizes the results of the reconciliation. The reconciling agencies also should submit letters to other Federal agencies when they have discrepancies with their reporting. In this section, sample correspondence is provided for the following:

Sample Memo

1. GWA Account Statement: Monthly Fund Balance Reconciliation

Sample Letter

1. Discrepancy With Amount Reported to Treasury by Other Federal Agency on the Statement of Transactions
2. Request for Documentation that Supports Transaction Reported to Treasury by Other Federal Agency on the Statement of Transactions

Agencies should make copies of these letters and save them as part of their reconciliation documentation. They may use these letters to demonstrate reconciliation efforts to internal IGs and GAO auditors.

Sample Memo 1

Memorandum

Date: Current date reconciliation is completed

To: Name of approving official
Position title

From: Name of reconciling official
Position title

Subject: GWA Account Statement: Monthly Fund Balance Reconciliation (specify fund account symbol)

The Fund Balance With Treasury (FBWT) reconciliation for (indicate fund account symbol) is attached for your review and approval. The reconciliation is from (indicate month/year reconciliation began) through (indicate the current month/year reconciliation is completed). The (indicate name of organization) is current in its efforts to reconcile to Treasury records. **If the organization is not reconciling the most recent accounting month, write instead:** The organization is (indicate months behind) behind in its effort to reconcile to Treasury records.

In compliance with Treasury's FBWT reconciliation policy, the (indicate name of organization) G/L fund balance was compared with the Treasury control total disclosed on the GWA Account Statement: Undisbursed Appropriation Account Ledger. Based on the review, the USSGL account 1010 agrees with Treasury's year-to-date closing balance. **If the account is not reconciled to date, indicate instead the following:** Based on the review, the unreconciled difference totals (indicate amount of cumulative difference year-to-date). This difference is because of (indicate reason for difference(s)). The initiatives that have been taken to resolve this difference(s) include (indicate specific efforts taken). This matter should be resolved within (indicate days in terms of accounting month/year. For example, the subsequent accounting month is 30 days).

When you have verified the data presented on the GWA Account Statement/General Ledger Reconciliation Worksheet, please initial and date the worksheet. Should you have any questions about this matter, please contact (indicate name of reconciling official) on (indicate reconciling official's telephone number).

Sample Letter 1**Discrepancy With Amount Reported to Treasury by Other Federal Agency
on the Statement of Transactions****Current date****Name** of Federal agency to which letter will be sent**Address** of Federal agency to which letter will be sent**Dear** (name of person to whom letter is directed)

We have verified the balances reported on the Department of the Treasury's GWA Account Statement for fund account symbol (indicate fund account symbol) for the month ended (enter the month and year). During this review, we determined that the (indicate name of agency) agency location code (indicate location code number reported on the Account Statement) reported an incorrect amount of (indicate transaction amount) to our fund account symbol. This error has caused our fund balance records to disagree with Treasury's closing balance.

We do not want this difference to carry over into subsequent accounting months and would like this matter resolved quickly. We will contact Treasury's Financial Management Service to inform them of this error. However, it is extremely important that your organization reverse this entry on your next Statement of Transactions report.

Your prompt attention to this matter is greatly appreciated. Should you have any questions, please feel free to contact (name of reconciling agency's contact) on (reconciling agency's contact telephone number). You also may email (name of reconciling agency's contact) at (enter complete email address).

Sincerely,

Name of approving official

Title of approving official

Sample Letter 2

Request for Documentation that Supports Transaction Reported to Treasury by Other Federal Agency on the Statement of Transactions

Current date

Name of Federal agency to which letter will be sent

Address of Federal agency to which letter will be sent

Dear (name of person to whom letter is directed)

We have verified the balances reported on the Department of the Treasury's GWA Account Statement for fund account symbol (indicate fund account symbol) for the month ended (enter the month and year). During this review, we noticed that the (indicate name of agency) agency location code (indicate location code number reported on the GWA Account Statement) reported document number (indicate document number) in the amount of (indicate transaction amount) to our fund account symbol. We realize that this is a valid transaction but have not yet received any documentation to support this entry. The lack of support documentation has prevented us from recording this activity into our G/L and has caused our fund balance records to disagree with Treasury's closing balance.

We do not want this difference to carry over into subsequent accounting months and would like this matter resolved quickly. It is extremely important that our organization records this transaction by the end of the upcoming reporting period. Please send documentation that adequately supports this transaction indicating the department, organization, and mailing address. (Also, if the document(s) can be faxed or sent via email, include a fax number and/or email address.)

We will anticipate receipt of the support documentation within the next few days. Notify us if you cannot provide this information before the close of the accounting month. Please direct comments or questions concerning this matter to (indicate contact at reconciling agency) at (indicate contact's telephone number). Documentation may also be sent as an email attachment (contact's email addresses) or by fax (contact's fax number).

Sincerely,

Name of approving official