

# Actuals Audit Points

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## Before submitting for audit review the following items:

- AUD004 Transfer and Special Payments report balances with other agencies. If they don't, submit e-mail documentation that there is agreement between Agencies or a reason for mismatch. (If the mismatch is due to one agency recording the transfer in a different biennium on R\*Stars we are OK; just document)
  - A01 Version
  - Actuals Column
- Transfers/Special Payments to OUS: SABRS has accounts for Transfers To and Special Payments To Public Universities (OUS). If you have historically transferred to OUS please use one of the following accounts instead of 2590 and 6590. The good news is if you use the new accounts identified below you will no longer get an out of balance condition on the AUD004 Transfers and Special Payments Report when you transfer to OUS.
  - 2048 Transfer to Public Universities
  - 6048 Special Payment to Public Universities
- Expenditure totals balance to the DAFR6150 Report by Appropriated Fund. (Note: Non Budgeted Appd Funds are not loaded; Appd fund 3600, 6600)
- Capital Construction shows as fully expended.
- Beginning Balance (Account 0025) matches the prior biennium's Ending Balance for the Actuals column.
  - Run the AUD003A report by Summary Cross Reference Number (SCR) for the 2027 Biennium (2021-23 Actuals Column). Use the Ending Balance values by Appropriated Fund to verify the Beginning Balances on the AUD003A report for 2029 (2023-25 Actuals Column).
- If the Beginning Balance needs to be updated, adjustments need to be made in account 0030 (CFO analyst approval required)
- General Fund Appropriation (Account 0050) equals total General Fund expenditures + Reversions at the SCR Level. Account 0050 General Fund Appn matches the Leg Approved Budget
- Transfers to the General Fund (Account 2060) equal the Revenue Total for Appropriated Fund 8800.
- Intrafund and Indirect Transfers balance by Agency. (OK if these do not balance if it came from R\*Stars this way; ask for an explanation)
  - Intrafund Transfers: Account 1010 balances to 2010.
  - Indirect Transfers: Account 1020 balances to 2020.
- Negative account balances in Revenue and Expenditure accounts. (OK if these are negative if they came in from R\*Stars this way; ask for an explanation)
  - Note: The normal balance for Revenue Transfer Out is negative.

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- ORBITS Suspense Structure (999-00-00-00000) does not have any data in it.
- Lottery Fund revenue Transfer In match the Lottery Allocation Spreadsheet. Lottery Funds Ending Balance should be zero. (Exception is measure 76 funds, if so, note on ORBITS Audit Transmittal)