

STATE OF SOUTH CAROLINA
INTERFUND PAYABLES CLOSING PACKAGE
REVIEWER CHECKLIST
FISCAL YEAR _____

2002

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Reviewer's Signature:	
Date Last Step Was Completed:	
REVIEW STEP	YES/NO
Is the reviewer of the Interfund Payables form someone other than the person who prepared it?	
Did the preparer and reviewer sign the Interfund Payables Summary Form (not just type or rubber-stamp their names)?	
Did the preparer and reviewer show their titles and telephone numbers?	
Did your agency meet the requirements to complete this closing package?	
Can all amounts reported on the Interfund Payables Summary Form be traced back to official agency accounting records or to working papers?	
Do the completed closing package form(s) reflect implementation of all changes in closing package instructions for this year, if any, that apply to your agency?	
Are differences between the amounts reported on the Form(s) in the current-year and those reported last year either (1) small or (2) explained (as to reason) in working papers retained for audit purposes?	
Did your review of documents include all FM 01 and FM 02 disbursement vouchers to non-STARs agencies and all FM 01 and FM 02 IDT's to STARs agencies and/or to other GAAP fund codes within your own agency?	
Does the Form include the agency transferred to, or for payments made within your own agency, the "from" GAAP fund code and the "to" GAAP fund code, the agency voucher number, and the dollar amount of the interfund payable?	
Does the Form include only STARs documents totaling \$5,000 or more?	
Are copies of the disbursement vouchers and IDT's included with Form?	
Did you attach an additional sheet to your Interfund Payables Summary Form describing any known interfund payables that have not been paid as of the end of FM 02 of the current fiscal year?	