



GEORGE W. LINDBERG
COMPTROLLER
STATE OF ILLINOIS

ACCOUNTING BULLETIN NO. 7

September 16, 1975

201 STATE HOUSE
SPRINGFIELD, ILLINOIS 62706
217/782-6000

TO: Chief Fiscal Officers
of All State Agencies

SUBJECT: FY75 Appropriation Confirmation
Process and Post Lapse Period Adjustments

CONFIRMATION PROCEDURES

Section III G of the Auditor General's "Rule 7, Post Audit Instructions, Audits of State Agencies", as amended April 15, 1975, outlines confirmation procedures to be followed in connection with the fiscal 1975 audit of state agencies.

In cooperation with the Auditor General, the Comptroller will, in early October, provide for each agency, statements of appropriations, re-appropriations, deficiency, emergency, supplemental and transfer appropriations, as well as expenditures and lapsed balances as of September 30, 1975. Each statement will be accompanied by a confirmation request. There will also be statements and confirmation requests with respect to expenditures from non-appropriated expenditure authority accounts. The statements will be in the form of the Comptroller's Monthly Appropriation Ledger which is the same ledger that we have been sending agencies to provide them with the information necessary for reconciling their records with those of the Comptroller.

A copy of the statement and confirmation request will be sent to the outside auditor of each agency. The Auditor General has directed that the outside auditor of each agency ascertain that the agency receives the appropriation confirmation requests and return them to the auditor who is conducting the audit of the Office of the Comptroller (Arthur Andersen & Co.).

ERROR CORRECTIONS

The appropriation confirmation process may reveal differences requiring adjustments that should be posted to the Comptroller's accounting files before he issues his Annual Report. In order to post these adjustments, the Comptroller will hold open his FY75 appropriations file through October 31.

IT IS IMPERATIVE THAT EACH AGENCY RETURN ITS CONFIRMATION REQUEST TO ARTHUR ANDERSEN & CO. BEFORE OCTOBER 31.

Compliance with this return date will be appreciated and will insure that the Comptroller's Annual Report reflects accurate information with respect to each agency's FY75 appropriation activity.

If you have any questions relative to the FY75 appropriation confirmation process or the correction of errors as revealed by the confirmations, please contact me at extension #2-3426.

Sincerely,

A handwritten signature in cursive script that reads "Joseph J. DiRocco". The signature is written in dark ink and is positioned above the typed name.

Joseph J. DiRocco
Accounting Operations Supervisor

JJD/gh