**REVIEWER SUBMISSIon FORM**

**Certificate of Excellence in Accountability Reporting**

**FY 2023**

Agency Reviewed - \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reviewer Name - \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

iF qUESTIONS aRISE rEGARDING YOUR cOMMENTS, pLEASE pROVIDE yOUR pREFERRED cONTACT iNFORMATION:

rEVIEWER e-MAIL aDDRESS - \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

rEVIEWEr pHONE nUMBER - \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

| **Noteworthy Features, Recommendations, and Special Awards** |
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Reviewers, please complete the following:

**Noteworthy features** - Please identify below creative applications of the Guidelines or presentations of materials not addressed by the Guidelines that you believe might be of interest for possible reference by preparers of other entities’ reports. (This is separate from the nominations for the Special Awards.)

1.

2.

3.

4.

5.

(Add additional numbered features, as needed.)

**Recommendations for improvement -** For each weak or deficient practice you have noted, please provide below, and on additional pages as necessary, your recommendations for improvement. Included in this section should be recommendations that will 1) improve the report presentation and usefulness, 2) eliminate reporting or disclosure deficiencies, 3) address editorial matters, and 4) improve the SPFI (if one has been issued).

The recommendations should specify:

* the weak or deficient practices stated in explicit terms;
* the page number, if applicable, on which the weak or deficient practices exist;
* an explicit recommendation to address each weak or deficient practice, and
* the rationales for why the recommendations would result in an improvement.

The recommendations should be provided in complete sentences written as you propose it be presented in the Combined recommendations, including all four elements listed above. Note - If the recommendation you propose is the same as, or similar to, a prior year recommendation, this should be parenthetically noted at the end of the recommendation.

An example of an effective, and therefore useful, recommendation that includes the four required elements is as follows.

For several Performance Indicators, the targets established for FY 2022 were for a lower level of performance than was achieved in prior years (e.g., Performance Indicator 19: Number of acres treated that are in condition class…; Performance Indicator 23: Number of stream/shoreline miles achieving watershed….; Performance Indicator 24 Percent of known, contaminated sites…-page 99). Presenting the reason(s) why a target has been established below prior years’ performance would assure readers that targets have not been arbitrarily set at a level at which achievement will be virtually automatic. As a writing aid, you may want to consider drafting each recommendation in this format, to ensure that all required elements are included:

The recommendation components would be as follows:

* **the weak or deficient practice** - e.g., *The MD&A section does not disclose Agency X’s mission, as required by OMB Circular A-136, Section II.2.2*
* **the page number on which the weak or deficient practices exist** - e.g., *Pages 16-41*
* **the recommendation** - e.g., *Specify the Agency X’s mission*
* **the rationale for why the recommendations would result in an improvement** – e.g., *This would help readers understand the relationship between Agency X’s goals and objectives and its mission*

The resulting complete recommendation would then be written as follows (with the parenthetical portion added only if this was a comment repeated or similar to one made in the prior year):

*The MD&A section (pages 16-41) does not disclose Agency X’s mission, as required by OMB Circular A-136, Section II.2.2. Specifying Agency X’s mission would help readers understand the relationship between Agency X’s goals and objectives and its mission. (This comment is similar to a prior year comment.)*

**Present the Complete Recommendations Proposed**

Reviewers, please complete this section electronically, and submit it to AGA in a Microsoft “Word” document.

(IMPORTANT - Write your recommendations in full sentences that include all four elements of a recommendation, described above, including the deficient condition, the page number of the condition, the change recommended, and the reason why the change would be an improvement. If the recommendation is similar to or repeated from the prior year, include this information parenthetically at the end of the recommendation.)

**Eliminate reporting or disclosure deficiencies**

1.

2.

3.

(Add additional recommendation numbers/comments, as necessary)

**Improve the report presentation or usefulness**

(Add additional recommendation numbers/comments, as necessary)

**Address editorial matters**

(Add additional recommendation numbers/comments, as necessary)

**Summary of Performance and Financial Information**

1.

2.

3.

(Add additional recommendation numbers/comments, as necessary)

**Special Award CONSIDERATION**

Reviewers, please complete this section. (See page 9 of the CEAR Guidelines document for reference).

Please note whether you believe this report should be considered for a Special Award, as discussed in the Introduction section titled The Special Awards Component. Identify the aspect of the report for which you believe a Special Award is merited**.**

**Provide a bullet list of why this element of the report should be considered for this Special Award** the reasons for your recommendations. Awards cannot be considered without the bullet list providing the rational.

Awards can be recommended for more than one category.

Special Award Category: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
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Special Award Category: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
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**CEAR WITH VALUE ADDED DISTINCTION CONSIDERATION**

Reviewers, please complete the following:

(Note – of all participating agencies, only one agency will receive this award.)

After reviewing the criteria presented in the Introduction section titled CEAR With Distinction, evaluate whether the agency be considered for this, our highest, award, if it is apparent from the AFR/PAR that **the CFO and financial management function** have spearheaded one or more initiatives in the agency that have enabled improvement in delivery of the agency’s mission.

Yes \_\_\_\_\_\_\_\_\_\_\_

No \_\_\_\_\_\_\_\_\_\_\_\_

If Yes, provide a bullet listing of examples, **with page references** to identify the OCFO initiatives that contribute to improvements in the agency’s mission/performance/results that merit consideration for CEAR with value added distinction:

* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

| **CERTIFICATE OF EXCELLENCE IN ACCOUNTABILITY REPORTING** |
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| **Request for preliminary vote** |

Reviewers, please complete the following:

(A) PRELIMINARY VOTE

Please indicate below your vote for or against awarding a Certificate of Excellence.

*I have reviewed the Agency Financial Report* or *Performance and Accountability Report prepared by the:*

*\_\_\_\_\_\_\_\_\_\_\_\_INSERT NAME OF ENTITY \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and believe that:*

A CERTIFICATE OF EXCELLENCE SHOULD BE AWARDED (\_\_\_\_)

A CERTIFICATE OF EXCELLENCE SHOULD NOT BE AWARDED (\_\_\_\_)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature of Reviewer (may be electronic) Date

(B) MAJOR REASONS WHY A CERTIFICATE SHOULD NOT BE AWARDED

(If you voted “NO” to (A) above, please indicate the major reason(s) you believe a Certificate of Excellence should not be awarded:

SUBMITTING YOUR GUIDELINES AND RECOMMENDATIONS

Please submit this completed Reviewer Document to AGA **electronically (in Microsoft Word)**.

This would include:

* noteworthy features
* recommendations for improvement
* preliminary vote
* if applicable, major reasons why a Certificate of Excellence should not be awarded.
* nomination for a Special Award
* nomination for the CEAR with Value Added Distinction Award

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