**REVIEWER SUBMISSIon FORM**

**Certificate of Excellence in Accountability Reporting**

**FY 2024**

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

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

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

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

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

**GENERAL INSTRUCTIONS**

This document provides guidance for reviewers and should be reviewed prior to beginning the assigned AFR/PAR review.

Reviewers should make note of noteworthy features (positive attributes) and recommendations for improvement as they review the assigned AFR/PAR. The template below can be used to document the noteworthy features and recommendations, or the reviewer can provide this information in a separate Word document.

Please note that verbatim compliance with OMB and other guidance is not always required. For example, agencies have some flexibility in the language used, such as the titles of accounts and order of presentation in the financial statements. Unless a particular presentation is clearly incorrect or causes the user to potentially be misled, the fact that an agency did not use the exact language provided by OMB should not be cited as a finding/recommendation. Nevertheless, it is important that the financial statements are fairly presented and supported by footnotes and other explanatory information (which is a judgement call). If in doubt, please propose a recommendation and the lead reviewer will consider it and may bring it up for discussion during the review team meeting.

After identifying noteworthy features and recommendations, reviewers should consider whether (1) any noteworthy features should be nominated for a “Special Award”, and (2) whether the report merits receiving the CEAR Award. A separate section of this reviewer submission form is provided for submitting these award recommendations.

| **Instructions for Reporting Noteworthy Features and Recommendations** |
| --- |

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

**NOTEWORTHY FEATURES** - Please identify 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. In a later section of this document, you will identify whether any of these noteworthy features warrant consideration for a Special Award.)

1.

2.

3.

4.

(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. This includes recommendations to 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).

Review the prior year CEAR recommendation letter, if the agency participated in the prior year, and provide your recommendations in the same format/style as the prior year recommendations. **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.

Each recommendation should include:

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

As a writing aid, you may want to consider drafting each proposed recommendation using the following template, to ensure that all required elements are included. For example, one of your recommendations might be the following:

* **the weak or deficient practice** - e.g., *The MD&A section does not disclose Agency X’s mission, as indicated in 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 specified in 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.)*

Another example of an effective recommendation with 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 x …; Performance Indicator 23: Number of x.; Performance Indicator 24 Percent of x…(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.*

**Present the Complete Recommendations Proposed** (IMPORTANT – As noted above, write your recommendation as you would expect to present it in the recommendation letter, with a similar style to the prior year letter or the above examples. Your recommendations should be presented in complete sentences that include all four elements of a recommendation, described above. 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 (SPFI) (Note - this section is applicable ONLY if the agency submits a separate SPFI document for review.):**

1.

2.

3.

(Add additional recommendation numbers/comments, as necessary)

| **Instructions for Award Recommendations** |
| --- |

**Special Award CONSIDERATION**

Reviewers, please complete this section. (See page 8 of the CEAR Guidelines document for reference). This can be submitted in this format or identified in your separate Word Document along with the recommendations.

Refer to the “Noteworthy Features” that you identified on page 2 of this Reviewer Submission Form. Consider whether any of those features should be recommended for a Special Award. Generally, this would be a feature that is a “best practice” that other agencies would benefit from adopting in future years.

**Provide a narrative or bullet list of why an 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. You can also add additional special award recommendations for categories not specifically listed below, when warranted.

\_\_\_\_ Informative introductory material for the agency’s mission, organization, and structure

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Innovative presentation of a matter of wide public interest

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Effective presentation of performance in a PAR/AFR

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Conveying performance information in a creative and inspiring way

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Impressive integration of cost and performance data

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Clear and insightful analysis of financial statements

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Clear and concise financial and performance highlights section

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Informative analysis of systems, controls, and legal compliance

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Effective integration of risk (e.g., ERM, internal controls, climate-related risk) into the MD&A

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Outstanding presentation of forward-looking information and future challenges

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Comprehensive or insightful Agency Head or Chief Financial Officer’s message

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Excellence in required footnote disclosures

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Outstanding Inspector General’s summary of management and performance challenges, and management’s response

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Informative payment integrity disclosures

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_ Other (\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_)

Explanation: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

| **CERTIFICATE OF EXCELLENCE IN ACCOUNTABILITY REPORTING** |
| --- |
| **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. (Remember that the agency must meet the two “mandatory” conditions to be considered for a CEAR Award: (1) receive an unmodified opinion on its financial statements, and (2) the report date must be on or before the due date specified by OMB.)

*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 RECOMMENDATIONS**

Please submit this completed Reviewer Document, or a separate document that contains the required submission information 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.
* If applicable, nomination(s) for a Special Award

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