Reconciliation Certification Form

Fiscal Accountability Rule 2.2 – Reconciliations, requires each department/agency to analyze all material and significant general ledger accounts of the city's financial **System of Record** (SOR) monthly. The analysis shall include reconciling the department/agency's subsidiary ledgers and systems to the SOR general ledger, reviewing or reconciling account activity (both balance sheet and income statement accounts) for reasonableness and completeness, performing analytical comparison to prior periods and/or to related accounts, investigate and resolve discrepancies in a timely manner including recording any necessary adjustments to the SOR, and performing any other procedures necessary to ensure the accuracy of account balances.

This completed and signed form must be emailed to ctlgeneralaccounting@denvergov.org by November 30 of each year certifying that the accounting periods 1 to 10 (January to October) for the current year have been analyzed. Periods 11 and 12 (November and December) will be analyzed in accordance with the Controller's Office year-end deadlines.

Department or Agency	**Division**	**Cost Center Hierarchy or Appropriation Cost Center**

If not all Cost Center and Fund combinations were reviewed, enter the cost center/fund combination that were reviewed/reconciled for periods 1 through 10 (January through October), otherwise, proceed to question 1.

Cost Center/Fund	Cost Center/Fund	Cost Center/Fund	Cost Center/Fund

1.	Do you maintain your own internal subsidiary ledger and/or system?	Yes		No		
	1a. If yes, did you reconcile your subsidiary ledger and/or system to the SOR general ledger?	Yes		No		
2.	Did you review/reconcile account activity (both balance sheet and income statement accounts) for reasonableness and completeness?	Yes		No		
3.	Did you perform analytical comparison to prior period and/or to related accounts?	Yes		No		
4.	Did you investigate and resolve discrepancies in a timely manner including recording any necessary adjustment to the SOR?	Yes		No		
	4a. If no, do you plan on investigating and resolving discrepancies in a timely manner including recording any necessary adjustments to the SOR before year end?	Yes		No		
5.	Did you perform any other procedures necessary to ensure the accuracy of account balances?	Yes		N/A		

If you answered no to 1a – 3 above or did not reconcile all cost center fund combinations, please explain in the space below. Also, include any additional information that you feel the Controller's Office needs to be aware of.

Type your name in the Preparer's Name field

I have reviewed and discussed the results with the appropriate department or agency personnel. I certify that the reconciliation of the funds and periods are correct and accurate, and any outstanding reconciliation has been noted and explained in the above fields.

Preparer's E-Signature	Preparer's Printed Name	Date

Updated 11/15/2025