



**U.S. Department of the Interior**  
**"To-Be" Trust Business Model**  
**Process Template**

<b>Title: Reconcile Deficiencies</b> <i>Identify the process in the "Verb Noun" format. (Ex: Maintain Ownership)</i>	<b>Process Number</b> <b>FO.3.6</b>
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**1. Process Definition** *Provide an overview of the process and define its starting and ending points*

<b>1.1 Starts With</b>	The posting of a disbursement to the funds payable system and a beneficiary account.
<b>1.2 Process Overview</b>	Any unresolved rejections are reported in a deficiency report, which indicates all rejected disbursement requests with reasoning. The report is then sent to program or integrated servicing offices. When the exception is resolved, the disbursement is included in the next scheduled disbursement cycle.
<b>1.3 Stops With</b>	The reconciliation of deficiencies and a report of remaining unresolved transactions.

**2. Trust Business Objectives** *Identify the Comprehensive Trust Model strategic goals and business objectives to which this process contributes.*

<b>Goal/Objective</b>
To disburse funds in a timely, accurate, effective and efficient manner.

**3. How should Beneficiaries be involved in this process?**

<b>Beneficiary Involvement</b>
May be asked to help resolve disbursement rejections.

**4. Organizations, Offices and Roles.** *Identify the DOI organizations and related roles that should be involved in performing the process.*

**4.1 DOI Organizations.** *Identify the DOI organizations, offices and individual roles that contribute to this process. DOI organizations include the Office of the Secretary, BIA, OST, BLM, MMS, OHA, OSM among others. Offices include Central Offices, Regional Offices, Agency(Field) Offices, etc. All individual roles that contribute, in a significant manner, should be identified.*

Organization	Office	Role	Contribution
BIA	Agency/Regional Office		Assist with resolution of disbursement rejections.
OST	Field Operations		Assist with resolution of disbursement rejections.



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Organization	Office	Role	Contribution
OST	Trust Services		Perform reconciliation between funds disbursed and account balances.  Identify and resolve disbursement rejections.
Compacted and Contracted Tribes			Assist with resolution of disbursement rejections.

**4.2 Non-DOI Organizations.** *Identify the non-DOI organizations that support the execution or control of this process.*

External Organization	Contribution
Third parties, such as FFS, SSA, mortgage holder, etc.	Assist in resolving pre-disbursement rejections.

**5. Event(s)** *Identify the events or conditions that start the process. Describe each event and indicate the frequency (daily, monthly, quarterly, etc.) in which each event is expected to occur. An event may be an external interaction (a beneficiary submits an application), the expiration of a period of time (a lease is due to expire in 90 days), or the realization of some pre-defined threshold (an IIM account reaches the automatic disbursement threshold).*

Event	Description	Estimated Frequency
None		

**6. Inputs and Outputs.** *Identify and describe all inputs and outputs related to this process. Inputs are information or materials used during the execution of the process; outputs are materials or information produced by the process.*

**6.1 Inputs**

Input	Description
Account balances	Updated beneficiary, escrow and administrative account balances as a result of disbursements.
Funds payable balance	Updated balance as a result of disbursements.



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**6.2 Outputs**

<b>Output</b>	<b>Description</b>
Disbursement Exception Report	Disbursements that could not be processed, usually due to insufficient or unavailable funds in the associated accounts.
Resolved disbursement rejections	Payments that can be included in the next scheduled disbursement.

**7. Fiduciary and Legal Obligations and Controls**

**7.1 Obligations**

*Identify and describe the legal and fiduciary obligations that impact this process. For each obligation, indicate the document or commitment that defines the obligation and the citation (paragraph or section) within the document that pertains to this process.*

<b>Obligation</b>	<b>Source</b>	<b>Business Impact</b>
Regulations for carrying out the duties to manage and administer trust assets	25 CFR 115	Guidelines for management of trust funds for tribes and individual Indians.
Leasing on trust assets relate to bonuses, damages and fees	25 CFR 211.24	Regulation concerning deposit of funds.
Rights of Way: compensation for granting of easements and deposits for survey damages	25 CFR 169.14	Regulation concerning deposit of funds.
Intra-governmental accounting guidance	Treasury regulations	Disbursing authority. Safeguarding and disposal of check stock.
Freedom of Information Act (FOIA)	5 USC 552	Provides specifically that "any person" can make requests for government information. Citizens who make requests are not required to identify themselves or explain why they want the information they have requested. All branches of the Federal government must adhere to the provisions of FOIA with certain restrictions for work in progress (early drafts), enforcement confidential information, classified documents, and national security information.
Privacy Act of 1974	5 USC 552 (a)	Protects information pertaining to individuals.



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**7.2 Controls**

*Identify and describe any controls (enforcement mechanisms) that may be used to ensure that the process adheres to obligations and internal process requirements. Controls may be reviews, audits, segregated duties, etc. Indicate the reason that each control should be introduced (name the obligation that a control is intended to enforce; indicate any controls required to ensure consistency or reliability).*

<b>Control</b>	<b>Reason</b>	<b>Description</b>
Generally Accepted Accounting Principles (GAAP)	Ensure that financial records meet industry standards and are auditable.	Accounting industry standards.
Federal Financial Accounting Standards	Ensure that financial records meet federal standards and are auditable.	Financial standards issued by the Federal Accounting Standards Advisory Board.
Federal Manager's Financial Integrity Act 1982 (FMFIA)	Ensure compliance with the requirements of internal accounting and administrative controls.	Federal financial standards.
DOI Accounting Handbook	Ensure standard department accounting practices.	Detailed desk procedures that include identified service standards and management overview to ensure service standards are met.
Interagency Handbook	Ensure that the distinctions between the BIA and OST responsibilities are defined, understood and followed.	Define roles and responsibilities of OST and BIA.
An internal audit control function is in place following OCC requirements to monitor processes	DOI consults with OCC to develop trust standards and regulations to ensure compliance with stated objectives.	Office of Controller of the Currency (OCC) - Regulation 9. Government financial standards.
Peer review, sampling, management control review and quality assurance	Ensure consistent adherence to financial procedures and accuracy of accounting entries.	Internal audits and checks.
Reconciliation	Ensure that accounts are in balance.	Reconcile disbursement balance to subsidiary accounts.
Audits	Ensure adherence to policies and procedures and that an audit trail is intact.	Analysis, adjustment of accounts. May include a certification of accuracy from a non-prejudiced accounting professional.



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<b>Control</b>	<b>Reason</b>	<b>Description</b>
Service levels	Performance management.	Agreed upon allowable time limits for performing tasks, such as funds deposit and posting.
Risk assessment	Ensure that risks are understood and mitigated as much as possible.	Measurement of quality assurance.
Segregation of duties	Ensure dual control such as ensuring that the disbursement request is processed and verified to match the original request.	Functions of submitting and approving disbursements, creating the system request, approving the disbursement and printing and mailing the disbursement check.
Pre-determined approval and submission amount thresholds	Ensure approval amounts are not exceeded.	Internal control procedures.

**8. Mechanisms (Systems of Record)** *Identify the mechanisms, or systems, that are needed to support the process (ex: Ownership, Leasing, Workflow Management, Office Filing System, etc.). Indicate the information and activities, relevant to this process, that each system supports.*

<b>System Name</b>	<b>Support</b>
Funds payable system	Technology system that records scheduled and actual disbursements from trust and trust-related accounts to beneficiaries or third parties. A cash management module that allocates projected and actual disbursements to and from beneficiary accounts is also included.
Trust Financial Accounting System (TFAS)	Technology that applies receipts, distributions and disbursements to the appropriate beneficiary and escrow accounts. An escrow tracking module is also included.
Title system	Technology, such as TAAMS Title, that maintains ownership information including those with an ownership interest in trust assets and those with a financial interest in trust receipts and disbursements.



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**9. Inter-Process Relationships** *Identify other trust processes that are related to this process (either predecessors or successors). If applicable, indicate the condition under which the processes are related.*

**9.1 Predecessors.** *Predecessors are processes that either produce information required by this process or that result in the need to execute this process.*

Process No.	Name	Condition of Relationship
FO.3.4	Disburse Funds	Funds are delivered to payees.
FO.3.5	Post Disbursements	Disbursements delivered to payees have been posted to the funds payable system and beneficiary accounts, if appropriate.

**9.2 Successors.** *Successors are processes that either use information produced by this process or that must be executed as a result of performing this process.*

Process No.	Name	Condition of Relationship
B.6.3.3	Payable Administration	Receive disbursement report and help to resolve rejections.
O. 1.5	Close Transaction	Receive disbursement report and help to resolve rejections.
O.3.3	Close Probate	Receive disbursement report and help to resolve rejections.
UM.4.1	Monitor Management Units	Receive disbursement report and help to resolve rejections.
FO.3.7	Generate Report	A final report of funds distributed will be generated.

**10. Comments** *Summarize any discussion, problems, issues or recommendations that should be considered when reviewing process performance. Category Values (Note, Best Practice, Decision, Problem, Issue, Recommendation)*

Category	Comment
	None