



# Office of the State Controller

## OFFICIAL MEMORANDUM

**To:** Chief Financial Officers  
**From:** Troy Scoggins, Deputy State Controller  
**Date:** January 19, 2022  
**Subject:** Reconciliation of Inter-Agency Transfers

In preparation of the 2022 Annual Comprehensive Financial Report (ACFR), the Office of the State Controller (OSC) will continue the interim reconciliation of inter-agency transfers. In past ACFR compilations, issues in processing transfers occurred such as transfers not having a reciprocal in or out, reimbursements recorded as transfers, and transfers recorded by agencies with component units.

To facilitate the reconciliation of transfers, agencies are required to complete the attached transfer worksheets for the period ending March 31, 2022:

Worksheet 550 – Schedule of Inter-Agency Transfers Operating Transfers In  
Worksheet 555 – Schedule of Inter-Agency Transfers Operating Transfers Out  
Worksheet 560 – Agency Non-Routine Transfers

The information provided will assist this office in the statewide reconciliation of inter-agency transfers. **These worksheets must be completed by Monday, May 2, 2022, and uploaded to the OSC Year-End Reporting Package SharePoint site via SharePoint link [OSC Year-End Financial Reporting Packages SharePoint Site](#).**

Agencies should reconcile these transfers by communicating with the sending or receiving agencies. OSC recommends that you reconcile transfers on a regular basis throughout the fiscal year.

Should you have any questions, contact your financial analyst or Shivani Jani at [Shivani.Jani@osc.nc.gov](mailto:Shivani.Jani@osc.nc.gov).

Attachment

SA 22-20