BRC Reconciliation Process Map

**PREPARER**

- Prints or downloads ledger for FAU based on the accounts on the log
- Matches backup documentation for each ledger transaction
- Can all items be accounted for?

  - **YES**
  - **NO**

**REVIEWER**

- Reviews reconciled ledger ensuring all are complete, accurate, signed and dated by Preparer. Also, performs a test of sample transactions.
- Is reconciliation complete and correct?

  - **YES**
  - **NO**
- List unreconciled ledger items in Unreconciled Item Log (UIL)

**TEAM LEAD**

- Team Leads monitor completeness of reconciliation process and ensure significant material items are resolved on UIL.

**ACCOUNTABILITY**

- Provides list of active accounts during previous month (Reconciliation Control Log – RCL)

**Reconciliation Actions**

1. May need to request docs for certain transactions (e.g. UC Berkeley copy).
2. May need to pull information from other reports. (e.g. ITS recharge).
3. Comments on any items that do not have backup.

- Initials and dates reconciliations and adds initials and date to RCL, then forwards to Reviewer
- Original reconciled ledger and backup reconciliations and adds initials and dates to RCL.

- Quarterly Report prepared of unreconciled items and reconciliation status.

1. Monitors RCL to ensure reconciliations are complete each month.
2. Confirms unreconciled items are on Unreconciled Item Log.