

APPENDIX 11

FRD Departmental Clearance Review Form

***Purpose:** To review each departmental clearance notice submitted to OCFO to determine the financial impacts that the notice or document may have on HUD's FS and Notes.*

Clearance Number:

Clearance Name:

Date Reviewed:

Date Submitted to Sr. Accountant/FRD Director:

Financial Reporting impact? Y N (If yes, please complete the following below)

1. Provide a summary about the notice.

2. What FASAB/FASB standards and/or current HUD accounting treatments are impacted?

3. What potential Consolidated FS lines and Notes could be impacted? Is there a potential for additional note narrative disclosures needed? What would those be?

4. Based on your review of the document, is there anything that requires clarification before it passes through the clearance process? If yes, please provide page numbers and information that is deemed unclear.

FRD Accountant (Reviewer) Signature:

Sr. Accountant/ FRD Director (Approver)
Signature: