

## SAM—RECONCILIATIONS AND REPORTS

### YEAR-END REPORT NO. 14, REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY (Revised 8/2015)

7975

At year-end, departments (including agencies) must prepare a Report No. 14, Report of Accounts Outside the State Treasury, and form [STD. 445](#). The Report No. 14 must include any account outside the centralized State Treasury System (CTS) in which state money is deposited or must indicate that there are no accounts to report. Department of Finance ([Finance](#)), Fiscal Systems and Consulting Unit ([FSCU](#)) approval (See SAM section [8002](#)) or statutory authority is required to maintain accounts outside of the CTS.

Each Report 14 shall include the tax identification number(s) under which the accounts were or could be established, department name, address, organization code, fiscal year-end date, signature, name and title of officer signing the report, contact telephone number and date signed. Only one Report No. 14 per department shall be submitted.

If no accounts exist outside the CTS, indicate “No accounts outside State Treasury” on the Report 14.

When there are accounts outside of the CTS, the Report No. 14 shall include the following:

- Account title and number appearing on bank/savings and loan/other depository statement.
- Type of account (savings, checking, ZBA, certificate of deposits, investment, etc.).
- Brief description and purpose of account. Must be consistent with the purpose approved by Finance, FSCU or authorized by law.
- Name and address of depository and branch.
- “Finance approval” and date or specific statutory authority.
- Bank balance of account as of June 30. If the account was closed during the reporting period, include “N/A” and the date when the account was closed.
- Indicate whether the account is collateralized or if collateral is not required.

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(Continued)

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**7975** (Cont. 1)

Accounts outside the CTS shall be reviewed periodically to ensure compliance with Finance approval and/or legal authority. If the account was approved by Finance and there is a need to update any conditions of the approval, including the purpose of the account or the banking information, a new request for approval must be submitted to Finance FSCU.

The department head or designee that is at least one level above both legal and administrative functions is required to certify under penalty of perjury all information stated on the Report No. 14 is true and correct and the use of the account(s) is consistent with Finance approval or as authorized by law. A designee shall only be allowed to certify Report No. 14 in the absence of the department head. The certification also affirms the deposited funds will be adequately collateralized throughout the year in accordance with law. For additional information regarding the security and collateral requirements, consult with the State Treasurer's Office ([STO](#)).

The original Report No. 14 must be sent to the STO and a copy must be sent to the State Controller's Office by August 20.

A sample of Report No. 14 is shown in the [7975 Illustration](#).