

**Bureau Quarterly Data Call Response Template - Compliance with Generally Accepted Accounting Principles (GAAP)**

Fiscal Year:

Fiscal Quarter:

*Important Note: The underlying bureau is required to complete and submit this template; not the accounting service-provider of a bureau. To assist in its preparation of this template, the underlying bureau can obtain input or feedback from its accounting service-provider.*

Response Due to OFM by COB

Bureau:

Prepared by:

Title:

Phone Number:

Email Address:

Date Prepared:

**Background:**

Bureaus are to provide OFM, ahead of the HFM open window period, with a completed questionnaire regarding compliance with Generally Accepted Accounting Principles (GAAP).

**Questions/Responses:**

1. Provide listings of all non-GAAP policies and practices that management believes to be a) material; and b) immaterial.
  - a. Listing of Non-GAAP Policies and Practices that Management Believes to be Material:
  
  
  
  
  
  
  
  
  
  
  - b. Listing of Non-GAAP Policies and Practices that Management Believes to be Immaterial:

2. For each instance of non-GAAP policy(s) and practice(s):

- a. Provide an analysis to determine the dollar impact of the application of such instance of policy(s) and practice(s) on the current period bureau financial statements. If an analysis cannot be provided, please provide an explanation for why an analysis was not completed or the current status of the analysis if it is still in progress.

Response (response can be an attachment, e.g., Excel spreadsheet):

- b. Provide an explanation of the bureau's determination that the effect of such instance of policy(s) and practice(s) on the current period bureau financial statements is material or immaterial.

Response:

- c. Provide an analysis to determine the dollar impact of the application of such instance of policy(s) and practice(s) on future periods' bureau financial statements. If an analysis cannot be provided, please provide an explanation for why an analysis was not completed or the current status of the analysis if it is still in progress.

Response (response can be an attachment, e.g., Excel spreadsheet):

- d. Provide an explanation of the bureau's determination that the effect of such instance of policy(s) and practice(s) on future periods' financial statements is material or immaterial.

Response: