**POST-TEST INSTRUCTIONS**: View the recorded Webinar located at [UBO Learning Center Archived Webinars](http://health.mil/Military-Health-Topics/Business-Support/Uniform-Business-Office/UBO-Learning-Center/Archived-Webinars) and then complete all of the 10 questions below. Submit your answers via e-mail to [UBO.LearningCenter@federaladvisory.com](file:///C:\Users\pjohnso1\AppData\Local\Microsoft\Windows\INetCache\Content.Outlook\5YAWIHOP\UBO.LearningCenter@federaladvisory.com) with “Answers, Post Test **“*Financial Statements and Accounting Data”*** in the subject line (a read receipt for your records is recommended). If at least 70% of the questions are answered correctly, you will receive a Certificate of Approval with Index Number via email. If you receive a score of 69% or lower, you will be notified via email and may review the archived Webinar and resubmit the post-test. Results may take up to five business days. If you have any questions, please submit those as well to [UBO.LearningCenter@federaladvisory.com](file:///C:\Users\pjohnso1\AppData\Local\Microsoft\Windows\INetCache\Content.Outlook\5YAWIHOP\UBO.LearningCenter@federaladvisory.com).

1. Fill in the Blank: An \_\_\_\_\_\_ is an official inspection of an individual’s or organization’s accounts, typically by an independent body.
2. GFEBS stands for which accounting system?
   1. General Federal Enterprise Business System
   2. General Fund Enterprise Business System
   3. General Fiduciary Enterprise Business System
   4. None of the above
3. Name the two types of A/R in governmental accounting:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Federal Financial Management Improvement Act (FFMIA) of 1996 requires \_\_\_\_\_\_\_\_ to comply:
   1. Some federal agencies to comply
   2. All federal agencies to comply
   3. All states
   4. None of the above
2. A/R are reported on the annual audited financial statements.

* 1. True
  2. False

1. Medical A/R was previously being reported by the SMA activities.
   1. True
   2. False

The FY 2018 Defense Health Program (DHP) Financial Statements mandated by the CFO Act of 1990 and the National Defense Authorization Act for FY 2010.

1. All funds collected by \_\_\_\_\_\_\_\_\_\_\_ are retained by your MTF.
   1. TPC Only
   2. TPC, MSA, MAC
   3. MAC Only
   4. None of the above
2. Name at least 3 of the 4 financial statements the FY 2018 Audit of the Defense Health Program (DHP) will cover:

**1.**

**2.**

**3.**