

**UNITED STATES DEPARTMENT OF COMMERCE**

**National Oceanic and Atmospheric Administration**

**OFFICE OF THE CHIEF FINANCIAL OFFICER**

**Finance Office**

Date

MEMORANDUM FOR: *Imprest Fund Manager*

FROM: *Contact Name*

*Insert Branch Name*

Accounting Operations Division

SUBJECT: Imprest Fund Annual Audit

In accordance with regulations, an audit of every imprest fund will be scheduled during each fiscal year, unless an audit has been performed during the fiscal year by the Office of the Inspector General. An audit includes, but extends beyond, the verification of cashier funds.

This audit is of high priority and must be completed within 15 days and returned to the NOAA Finance Office listed below by *Insert Date* . This audit will be reviewed by the NOAA Finance Office, *Insert Branch Name* , Accounting Operations Division and questions or comments will be directed to the fund manager. The next physical audit performed by the NOAA Finance Office will include the review of this audit to validate the information provided.

If the audit cannot be completed within the time limit, an explanation of the reason for this should be sent to the Chief, *Insert Branch Name* , Accounting Operations Division.

Attached are copies of the Cashier Account Audit (Form CD-422), Imprest Fund Verification (Form CD-423) and a questionnaire to serve as documentation to support the annual audit of the

*Insert Name of Fund* Imprest Fund. The questionnaire is in two parts, part one to be filled out by the cashier and part two by the fund manager.

Your cooperation in submitting the report referenced above will be appreciated. Upon completion of audit, please return Forms CD-422 and CD-423 with questionnaire to:

U.S. Department of Commerce

NOAA Finance Office

Chief, *Insert Branch Name*

Accounting Operations Division

*Insert Address*

If you have any questions concerning this audit, please contact *Insert Name* at *Insert Phone #* .

Attachments