

**National Oceanic and Atmospheric Administration
FY99 Audited Financial Statements Preparation Schedule**

For Fiscal Year (FY) 1999, one set of consolidated principal statements is scheduled to be prepared for all of NOAA as a consolidated reporting entity. This single reporting entity will have an Overview (prepared manifesting NOAA's Strategic Plan), principal statements, and required supplementary information. These items, as defined within OMB's Form and Content, Bulletin Bulletin 97-01, will be consolidated to create NOAA's FY 1999 CFO Annual Report. The Annual Report will also be subject to an independent audit by the Office of Inspector General's (OIG) contract auditors. The following appropriations/funds will be separately listed and consolidated within NOAA's audited FY 1999 Annual Report:

Appropriated General Funds:

13X1450 - Operations, Research, and Facilities (OR&F)

This includes separate reporting for the following:

- o (Fund Code 5) - Chart Operations
- o (Fund Code K) - Inspection and Grading of Fishery Products
- o (Fund Codes A,B, and R) - Reimbursables
- o (Fund Code 4) - Construction Work-In-Progress
- o Operations, Research, and Facilities - Direct Funding
 - o (Fund Code 8) - General Operations
 - o (Fund Code 9) - Management Fund
- o (Fund Code Q) - Construction
- o (Fund Code Z) - Fleet Modernization, Shipbuilding, and Conversion

13X1458 - (Fund Code U) - GOES Satellite Contingency Fund

139/11450 - (Fund Code V) - Y2K Contingent Emergency Fund

13X1459 - (Fund Code H) - Aircraft Procurement and Modernization

13X1460 - (Fund Code 2) - Procurement, Acquisition, and Construction Fund

13-729/1021-(Fund Code TN)-Transfer Allocation Account from Agency for
International Development

Appropriated Special Funds:

13X5119 - Fishing Vessel and Gear Damage Compensation

13X5120 - (Fund Code W) - Fishermen's Contingency Fund

13X5122 - (Fund Code Y) - Foreign Fishing Observer Fund

13X5123 - (Fund Code G) - Fisheries Loan Fund (non-entity receivables only)

13X5124 - (Fund Code 2B) - Fisheries Promotional Fund

13X5139 - (Fund Code 7) - Promote and Develop Fishery Products and

Research Pertaining to American Fisheries

13-20X8145(14) - (Fund Code TK) - Transfer Allocation Account from EPA

Revolving Funds:

13X4313 - (Fund Code P) - Coastal Zone Management Fund

13X4316 - (Fund Code C) - Damage Assessment and Restoration Revolving Fund

Fisheries Finance Program (FFP) which includes separate reporting for the following:

13X4324 - (Fund Code E) - Fisheries Finance, Financing Direct Loans

13X4314 - (Fund Code F) - Fishing Vessel Obligations Guarantees,
Financing Account

13X4417 - (Fund Code N) - Federal Ship Financing Fund, Fishing
Vessels (Liquidating Account)

13_1456 - (Fund Code J) - Fisheries Finance (Program Account)

Includes the following appropriations: 1331456, 1341456
1351456, 1361456, 1371456, 1381456, and 13X1456

All Deposit Funds and Clearing Accounts

Task	Required Completion Date	Responsible Entity (a)
Provide performance measures to be used; program manager contacts; and supporting documentation to Budget Office Liaison.	7/23/99	M&B Chiefs LOs/POs/SOs
Provide the OIG and auditors with the dates of when physical inventory counts are scheduled.	8/2/99	OFA212
Budget Office Liaison to provide information to auditors concerning performance measures, program manager contacts, and supporting documentation lists.	8/6/99	OFA3
Create pro-forma FY 1999 Financial Statements, Notes, Required Supplementary Information, and Supplemental statements.	8/31/99	OFA212
Information on Strategic Plan goals and FY99 highlights due to Budget Office Liaison.	8/31/99	M&B Chiefs LOs/POs/SOs
Provide instructions to NOAA's Financial Management Centers for processing material FY 99 manual adjustments which are necessary after the issuance of final reports.	9/10/99	OFA211
Preliminary FIMA Close I	9/17/99	OFA2
Preliminary FIMA Close II	9/24/99	OFA2
Assist in and review Inventory counting procedures.	9/27/99-10/2/99	OFA212
Pre-Close FIMA Accounting System	9/30/99	OFA2
Performance measure data due to Budget Office Liaison.	10/5/99	M&B Chiefs LOs/POs/SOs
Final Close FY 1999 FIMA Accounting System	10/5/99	OFA2
Provide download of FY 99 EDP detail files to the auditors so that audit sampling documents can be selected.	10/15/99	OFA11
Provide the auditors with NOAA's preliminary FY 1999 pre-closing unadjusted trial balance from FIMA.	10/18/99	OFA213
Submit to OFA211, material FY 1999 manual adjustments.	10/15/99	M&B Chiefs
Auditors to begin final audit procedures.	10/18/99	Auditors
Draft Overview distributed to OFA & LO/SP Team for review.	10/18/99	OFA3
Submit FACTS II to OMB and FMS	10/27/99-11/10/99	OFA212

(a) - See page 4 of 4 for abbreviation and responsible entity legend.

<u>Task</u>	<u>Completion Date</u>	<u>Responsible Entity (a)</u>
Transmit NOAA's FY 1999 Regulatory Reports (FMS Form 2108, SF 133's, 220-8, 220-9, CMP, and receivable reports)	11/12/99	OFA213
Final Overview for FY99 provided to auditors and OFA2.	11/19/99	OFA3
Complete adjusted FY 1999 pre-closing trial balances for all funds using Lotus spreadsheets and incorporating additional accruals for October transactions.	11/26/99	OFA213
Provide the auditors with NOAA's final FY 1999 pre-closing trial balance from FIMA system. (Should agree with Lotus trial-balance spreadsheets.)	12/1/99	OFA213
Provide the auditors & DOC with NOAA's consolidating principal and supplemental statements (UNAUDITED). This will include the notes, required supplementary information, and any other accompanying information.	12/1/99	OFA212
Review and submit comments back to OFA2 pertaining to NOAA's draft FY 1999 Financial Statements.	12/23/99	DOC/OFM and OIG
Finalize audit field work and begin preparing audit report.	1/3/00	Auditors
Submit to DOC OFM reconciled Final Elimination Entry Reports.	1/10/00	OFA212
Responses to all final NFRs, issued 1/3/00, are to be forwarded to the auditors.	1/10/00	Various NOAA offices
Submit to DOC, a complete listing of final FY 1999 SGL account balances for Treasury's FACTS.	1/14/00	OFA212
Submit to DOC OFM financial statements, with auditor adjustments.	1/14/00	OFA212
Forward to OFA2 draft audit reports for comments.	1/18/00	Auditors
Enter audit adjustments into FIMA as necessary.	1/26/00	OFA213
Forward comments to auditors on draft audit report.	1/28/00	OFA22
Transmit NOAA's FY 2000 1st Qtr. Regulatory Reports	1/31/00	OFA213
Finalize NOAA Transmittal Memorandum for CFO signature.	1/31/00	OFA22

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<u>Task</u>	<u>Required Completion Date</u>	<u>Responsible Entity (a)</u>
KPMG provides revised draft audit report.	2/7/00	Auditors

Provide auditors with formal comments to be included

in final FY 1999 audit report and financial statements.	2/11/00	OFA22
Forward to NOAA, DOC, and OIG, the final audit report containing NOAA's comments and transmittal letter.	2/15/00	Auditors
Merge FY 1999 general ledger closing balances into FY 2000.	2/27/00	OFA213

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NOAA's Final FY 1999 Audited Financial Statements will contain the following:

- Transmittal Letter from Mr. Johnnie Frazer (OIG) to Dr. D. James Baker (NOAA) transmitting results of the audit as well as a request for audit action plans.
- Current NOAA Organization Structure Chart.
- Transmittal Letter from Paul F. Roberts II (NOAA's CFO) to DOC's CFO transmitting FY 1999 audited financial statements.
- Independent Auditors' Report on Consolidating Financial Statements.
- Independent Auditors' Report on Internal Control Structure.
- Independent Auditors' Report on Compliance with Laws and Regulations.
- NOAA's response to Independent Auditors' Reports.
- Independent Auditors' response to NOAA's response.
- Overview of NOAA including FY 1999 highlights and performance measures.
- NOAA's FY 1999 Consolidating Financial Statements, Notes, Supplemental Stewardship Information, and other Supplemental Information

Abbreviations:

ASC	Administrative Service Center	HQTR	Headquarters
CFO	Chief Financial Officer	NFR	Notification of Findings and Recommendations
DOC	Department of Commerce	NOAA	National Oceanic and Atmospheric Administration
FACTS	Federal Agencies' Centralized Trial Balance System	OMB	Office of Management and Budget
		SGL	U. S. Government Standard General Ledger
FO	NOAA's Finance Office	SP	Strategic Plan
TBD	To be determined		

Responsible Entities:

OFA11	NOAA's Information Systems Office, Systems Division	LOs	NOAA's Line Offices
OFA2	NOAA's Finance Office	POs	NOAA's Program Offices
OFA211	NOAA's Finance Office, Funds Management Branch	SOs	NOAA's Staff Offices
OFA212	NOAA's Finance Office, Financial Statements Branch	Auditors	For FY 1999: Peat Marwick LLP
OFA213	NOAA's Finance Office, General Ledger Reporting Branch		
OFA22	NOAA's Finance Office, Financial Systems and Policy Division		
OFA23	NOAA's Finance Office, Accounting Operations Division		
OFA3	NOAA's Budget Office		
OFM	DOC's Office of Financial Management		
OIG	Office of Inspector General		
M&B	NOAA's Management and Budget Chiefs		