



UNITED STATES DEPARTMENT OF COMMERCE
National Oceanic and Atmospheric Administration
Office of the Chief Financial Officer
Finance Office

December 3, 2013

MEMORANDUM FOR: Distribution

FROM: Jon P. Alexander *Jon P. Alexander*
Director, Finance Office/Comptroller

SUBJECT: December 31, 2013 Financial Statement
and Stewardship Information Requirements
and Due Dates for FY 2014
ACTION MEMORANDUM

Attached are the *Financial Statement Information Requirements and Due Dates* (Attachment 1) which identify the information that the Finance Office needs to receive to prepare NOAA's December 31, 2013, financial statements. In order to comply with Departmental Office of Financial Management (OFM) deadlines, we will be using both a December 10 and December 31 cutoff for certain data requirements, with due dates of December 13, 2013, and January 3, 2014, respectively. Also attached is the most recent *FY 2014 Financial Statement Due Date Calendar* (Attachment 2). Additionally, the *Checklist for Data Submissions to the Finance Office* is attached (Attachment 3) to help ensure that financial information provided to the Finance Office is stated fairly and supports management's assertions. I recommend that you continue to use the checklist, prior to submitting information to the Finance Office.

NOAA is also required to report on its stewardship over certain resources entrusted to it and certain responsibilities assumed by NOAA that cannot be measured in traditional financial reports. OFM requires NOAA to provide stewardship information for the December 31, 2013, Consolidated Departmental Financial Statements. I have attached NOAA's December 31, 2013, *Draft Stewardship Information* submission (Attachment 4). Please carefully review all applicable sections of this document and update the text and data as necessary. Please note: The red highlighted areas are items we noted that would probably change from quarter to quarter. You are not restricted to making changes to these areas only. For your reference, I have also attached NOAA's final September 30, 2013, *Stewardship Information* submission (Attachment 5).

NOAA is also required to populate several sections of the Department's Treasury Closing Package as it relates to Stewardship information. Therefore, I have also attached two documents needing your attention and input. I have highlighted areas for

Stewardship input needed in NOAA's portion of the FY 2014 Treasury Closing Package (Attachment 6). I have also highlighted sections in an excel file (Attachment 7 - two tabs) requiring additional information relating to Heritage Assets and Stewardship Land.

It is imperative that NOAA submit its December 31, 2013, financial statements and stewardship information to OFM by January 17, 2014. Therefore, it is critical that the attached tasks are completed on time to meet that date. Due to OFM deadlines, time extensions cannot be granted.

Please provide your response(s) back to the Finance Office no later than the assigned due dates. For audit purposes, it is necessary that we receive either a positive or negative consolidated reply from each NOAA Line/Staff Office. Responses should include electronic files only and be sent by email to:

Mark.P.Miller@noaa.gov

Additionally, if your response contains information pertaining to collection-type heritage assets, your submission should also be sent to Katina Williams, Logistics Division, Personal Property Management Branch (SOU57111). The Personal Property Management Branch will provide a consolidated response related to collection-type heritage assets to the Finance Office.

Attachments 1 through 8 to this memo can be found at:
http://www.corporateservices.noaa.gov/~finance/FS_DataCalls.html.
Also at this website is the February 15, 2012, memo from the then NOAA Acting CFO regarding quarterly financial statement and stewardship information data call requirements, roles and responsibilities for review by all responsible parties for data call submissions.

Your assistance and cooperation are greatly appreciated as we strive to maintain an unqualified audit opinion for the Department of Commerce. If you or your staff has any questions or need to update the e-mail distribution list of this memorandum (Attachment 8), please contact Mark P. Miller on 301-444-2704.

Attachments

Distribution:
See Attachment 8