

MEMORANDUM FOR: Financial Management Centers

FROM: R. J. Dominic  
Director, Finance Office/Comptroller

SUBJECT: Year-End Review and Certification of  
Undelivered Orders

KPMG LLP has noted in their audits of NOAA's financial statements that accounts payable are not properly identified and recorded. Accordingly, we are requesting that each Financial Management Center (FMC) review the attached list of undelivered orders and certify that all necessary accruals for accounts payable have been recorded properly. Only undelivered orders \$250,000 and over have been included on the list.

Please review the list and indicate on Attachment 1 that the undelivered orders are valid. If all or part of the goods or services were received by September 30, 1999, but are not reflected properly in the accounting records, that document and amount should be identified on Attachment 1. If an invoice for those goods and services received was not paid by September 30, 1999, the amount is required to be accrued as an account payable.

Certifications must be received by the Finance Office no later than **October 22, 1999**, to adjust the FY 1999 financial statements. Please fax your responses to (301) 427-2040 and send the originals to the following address:

Pete Kelchner  
NOAA Finance Office  
OFA 212, Room 3125  
20020 Century Boulevard  
Germantown, Maryland 20874

If you have any questions, please call Pete Kelchner at (301) 413-2025, ext. 185.

Attachments

cc: Management and Budget Chiefs

Attachment 1

Certification of Undelivered Orders

Financial Management Center #\_\_\_\_\_

I hereby certify that the documents shown on the list of undelivered orders \$250,000 or greater are valid undelivered orders, except for the documents and amounts I have indicated below which should be removed because goods or services were delivered by September 30, 1999.

The following documents and amounts should be removed from the list of undelivered orders and accrued as accounts payable because goods or services were received by September 30, 1999, but an invoice was not paid by that date:

<u>Document #</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____

The following documents and amounts should be removed from the list of undelivered orders because goods or services were received by September 30, 1999, and an invoice for the amount was paid by that date:

<u>Document #</u>	<u>Amount</u>
_____	_____
_____	_____

**FMC Certification:**

\_\_\_\_\_  
Signature Date

**FAX TO:** Pete Kelchner  
(301) 427-2040

**Due by October 22, 1999**