



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

MEMORANDUM FOR: NOAA Line Office Chief Financial Officers and
NOAA Corporate Services Office Leaders

FROM: Kristy Miers
Acting Director, Financial Reporting Division

SUBJECT: CWIP/IUSD Reconciliation Requirements

Per the NOAA Construction Work-in-Progress (CWIP) and Internal Use Software Development (IUSD) Policy, CWIP Activity Managers are required to complete and provide scanned and electronic copies of the signed CWIP/IUSD reconciliations, by CWIP Activity Title, to the Finance Office - Financial Statements Branch (FO-FSB) on a monthly basis.

Please note the following requirements for the monthly reconciliations:

1. All open CWIP and IUSD activities must be reconciled monthly.
2. The purpose of the reconciliations is to reconcile costs reported in CBS on the Data Warehouse CWIP Report (CA500D) to the actual CWIP costs and supporting documentation kept in the CWIP Activity Manager's CWIP Documentation File. Section 5.11 of the NOAA CWIP Policy details the CWIP cost documentation requirements.
3. CWIP Activity Managers should only include costs in the "CWIP Per Activity Manager Files" column of the CWIP reconciliation that are documented/supported in their CWIP documentation file. CWIP reconciliation reviewers should ensure, through spot testing or other means, that **ALL** costs reported by the CWIP Activity Manager are properly supported and documented in their CWIP Documentation File. Costs lacking proper support should be reflected in the "Difference" column of the reconciliation. It is reasonable to expect differences related to costs reflected in CBS for which invoices or other supporting documentation have not yet been obtained by the CWIP Activity Manager.
4. All differences or reconciling items noted must be resolved within eight (8) weeks of the noted difference by the CWIP Activity Manager. The FO-FSB CWIP accountant will contact the CWIP Activity Manager for the status of resolving all differences noted in the monthly CWIP reconciliations.
5. The CWIP reconciliations must be reviewed and signed by the appropriate CFO or designated personnel. A scanned copy (PDF file) and an Excel version of the reconciliation must be submitted to FO-FSB by the below due dates.

6. Due Dates:

Reconciliation Data as of:	Run Date*	Due to FRD-FSB
October 31, 2022	November 1, 2022	November 7, 2022
November 30, 2022	December 1, 2022	December 7, 2022
December 10, 2022**	December 12, 2022	December 16, 2022
January 31, 2023	February 1, 2023	February 7, 2023
February 28, 2023	March 1, 2023	March 7, 2023
March 11, 2023**	March 13, 2023	March 17, 2023
April 30, 2023	May 1, 2023	May 5, 2023
May 31, 2023	June 1, 2023	June 7, 2023
June 10, 2023**	June 12, 2023	June 16, 2023
July 31, 2023	August 1, 2023	August 7, 2023
August 31, 2023	September 1, 2023	September 8, 2023
Sept. 14, 2023 (4 th Qtr)***	September 15, 2023***	September 21, 2023***
Sept. 30, 2023 (5 th Qtr)	October 1, 2023	October 4, 2023

*The run date refers to the date that the CA500D will be run by FO-FSB.

**CBS Data Warehouse is not refreshed on Sundays; therefore, the reports ran on a Monday will be as of the previous Saturday's date.

***These dates are tentative and are subject to change.

7. Detailed CWIP policies and procedures, including CWIP roles and responsibilities, can be found on NOAA's Finance Office CWIP website at the following link:

<http://www.corporateservices.noaa.gov/~finance/CWIP.html>.

Thank you for your continued diligence in the area of CWIP/IUSD. If you have questions or concerns about the monthly CWIP reconciliations, please email cwip.notification@noaa.gov or contact Heather Potter, Chief, Financial Statements Branch, by phone on (301) 444-2158 or by email at Heather.Potter@noaa.gov.

cc: CWIP Activity Managers
 CWIP Project Managers
 CWIP Coordinators