



September 17, 2019

MEMORANDUM FOR: Chief Financial Officers

FROM: Michael E. Van Deusen  
Director, Financial Reporting Division

SUBJECT: CWIP/IUSD Reconciliation Requirements

Per the NOAA Construction Work-in-Progress (CWIP) 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 (Internal Use Software in Development) 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:

<b>Reconciliation Data as of:</b>	<b>Run Date*</b>	<b>Due to FRD-FSB</b>
October 31, 2019	November 1, 2019	November 7, 2019
November 30, 2019	December 2, 2019	December 6, 2019
December 12, 2019	December 13, 2019	December 19, 2019
January 31, 2020	February 3, 2020	February 7, 2020
February 29, 2020	March 2, 2020	March 6, 2020
March 18, 2020	March 19, 2020	March 25, 2020
April 30, 2020	May 1, 2020	May 7, 2020
May 31, 2020	June 1, 2020	June 5, 2020
June 17, 2020	June 18, 2020	June 24, 2020
July 31, 2020	August 3, 2020	August 7, 2020
August 31, 2020	September 1, 2020	September 8, 2020
Sept. 17, 2020 (4 <sup>th</sup> Qtr)**	September 18, 2020**	September 24, 2020**
Sept. 30, 2020 (5 <sup>th</sup> Qtr)	October 1, 2020	October 5, 2020

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

\*\*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](mailto: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](mailto:Heather.Potter@noaa.gov).

cc: CWIP Activity Managers  
 CWIP Project Managers  
 CWIP Coordinators