

APPENDIX K

CWIP Documentation File (What should be included)

CWIP Activity Managers must maintain adequate supporting documentation (a.k.a., the “CWIP Documentation File”), as identified in these policies and procedures. Two files of documentation should be maintained – one for the CWIP Activity Manager and one to be provided to the appropriate property office upon completion of the CWIP activity. One set of necessary supporting documentation for any amounts summarized for capitalization on the NF 37-6 should be forwarded to the appropriate property office upon completion of the CWIP activities so that the Property Officer can review the supporting documentation and costs included prior to entry into the property system.

The CWIP documentation file must contain adequate supporting documentation for proper cost valuation of the asset. The CWIP Activity Manager must obtain copies of, or have access to the source documents for any costs included on the monthly CWIP reconciliations and the NF 37-6 (see Section 9.0 “Documentation Requirements” for specific information).

MINIMUM Requirements for CWIP Documentation File:

- Standard Data Warehouse (DW) Discoverer Query (FMC Business Area) results for CWIP activities, including charges for administrative costs (travel, training, labor, security, etc.), by project code
 - See below for more information and specifics relating to the standard DW Discoverer Query for CWIP activities
- Obligating documents (contract, etc.), any modifications to the contracts, including Statement of Work
 - copies of construction or production contract and all modifications and related invoices
 - copies of architectural and engineering contract task orders and related invoices
 - copies of contracts for construction management services and related invoices
- Memorandum of Understanding (MOUs)
- CWIP Determination Letter indicating the Project Manager’s findings
- CWIP spreadsheet or planning document as a cost and documentation checklist
- CD-509 “Property Transaction Report” for personal property construction signed by the property custodian (personal property only)
- BOD letter
- hard copies of invoices to support the dollar amounts reported on the NF 37-6, including the final invoice and IPAC billings from other Federal agencies
- required annual calculations and SLTs for incidental and administrative costs
- CBS CWIP Report (CA500D) and other related CBS accounting reports, organized by project code and agreeing to the dollar amounts by project code reported on the NF 37-6
- reviewed/verified/certified CBS labor reports documenting direct labor costs
- reviewed/verified/certified CBS cost reports

- documentation related to CWIP activities transferred to NOAA through reimbursable funding or outright transfers/donations

Suggested “Minimum Standards” for file format below:

- File type should be an expandable file that will accommodate the expected increase of documentation as the CWIP Activity Manager moves through the CWIP activity.
- A separate tab should reflect every stage of the project (e.g. Line Office, City & St, (Project Type), Project stage). See following examples below for tab labeling suggestions (including some examples of documentation type that could be found in the respective section). The following example may be revised in order to accommodate the supporting documentation that would be more appropriate for the respective CWIP project:

Tab #1: ***“NMFS, Norfolk, VA, (HVAC) Project Close-out”***

Documentation Example:

- Completed NF 37-6
- CWIP spreadsheet or planning documentation as cost & documentation checklist
- CD - 509
- Any other close-out or project summary forms

Tab #2: ***“NMFS, Norfolk, VA, (HVAC) Funds Document”***

Documentation Example:

- Memorandum For Record

Tab #3: ***“NMFS, Norfolk, VA, (HVAC) A/E Task Orders/Invoices”***

Documentation Example:

- Statement Of Work
- Invoices

Tab #4: ***“NMFS, Norfolk, VA, (HVAC) Construction Contract”***

Documentation Example:

- Form 1442 - Solicitation Offer And Award

Tab #5: ***“NMFS, Norfolk, VA, (HVAC) Construction Contract - Mods/Invoices”***

Documentation Example:

- Standard Form 30 - Amendment of Solicitation/Modification of Contract

Tab #6: ***“NMFS, Norfolk, VA, (HVAC) Travel Vouchers”***

Tab #7: ***“NMFS, Norfolk, VA, (HVAC) Labor Costs”***

Tab #8: ***“NMFS, Norfolk, VA, (HVAC) Construction Mgmt. Svcs. - Contract/Invoices”***

Tab #9: ***“NMFS, Norfolk, VA, (HVAC) Trans. Costs/Duplication/Storage/GFE/ Materials”***

STANDARD DATA WAREHOUSE (DW) DISCOVERER Query “CWIP-Certification-Workbook”

Purpose:

As a follow-up to several FY 2007 audit findings in the area of CWIP, NOAA developed a standard DW Discoverer Query (“CWIP-Certification-Workbook”) which is part of the standard queries in the FMC Business Area of CBS’s Data Warehouse/Discoverer. This standardized discoverer query will provide CBS data results, including transactional activity of charges for administrative costs (travel, training, labor, security, etc.), by project code, to be reviewed and certified by NOAA CWIP Activity Managers for all open CWIP Activities.

Incorporate into CWIP Documentation File:

CWIP Activity Managers are to include the results of this standardized query, for all project codes included in the CWIP Activity, in the CWIP Documentation Files, as part of the minimum requirements, in support of the monthly reconciliations and the NF 37-6 “Report of Property Constructed” form certified by Line Office CFOs and/or CAO/Deputy CAO when completed and submitted to the appropriate Property Office.

Audit:

The standardized query will provide a method for auditors to select specific transaction activity for documents-level sampling for additional supporting documentation, such as individual Travel Vouchers. Reminder – it is the CWIP Activity Manager’s responsibility to obtain copies of, or have access to the source documents for any costs included on the monthly CWIP reconciliations and the NF 37-6.

Frequency of Actions Needed & Specifics:

The CWIP Activity Manager should ensure the CWIP-Certification-Workbook is run monthly, at a minimum, for each project code included in the CWIP Activity and reviewed/certified that all charges to that CWIP Activity are accurate.

Once reviewed/certified, the CWIP Activity Manager should attest that the information is correct to the knowledge of the person signing the query results, sign the “Discoverer Query Certification for the CWIP-Certification-Workbook Query Results” (found in Appendix K.1), and include the Discoverer reports and the signed certification in the CWIP Documentation File.

All errors in the data should be identified and annotated on the report for the file and corrections made promptly.

On a quarterly basis, the CWIP Activity Manager should run a cumulative report for the quarter and replace the monthly reports with the quarterly report in the CWIP Documentation File. On an annual basis, the CWIP Activity Manager should run a cumulative report for the year and replace the quarterly and monthly reports with the annual report in the CWIP Documentation File.

All reports must be certified, by signing the “Discoverer Query Certification for the CWIP-Certification-Workbook Query Results” (found in Appendix K.1) and including the certifications

in the CWIP Documentation File with the supporting query results, that the charges are accurate to the knowledge of the person reviewing the query results.

Access to Discoverer “CWIP-Certification-Workbook”:

To gain access to the standard Discoverer workbook, all users must submit a CBS User Request Form, requesting access to the Discoverer FMC Business Area. Forms to request access can be found on the CBS website at <http://www.corporateservices.noaa.gov/~cbs/forms.htm>. All users requesting access to DW must also complete the NOAA Non-Disclosure Agreement on that page.

Users should contact the CBS Help Desk at 301-427-1023 or by email at ClientServices@noaa.gov for any questions gaining access to the workbook.

Training for Discoverer:

All users interested in training should refer to the CBS website at http://www.corporateservices.noaa.gov/~cbs/cams_training_schedule.htm for training schedules and information. Users should contact the CBS Training Team by email at CBS.TrainingServices@noaa.gov for any questions relating to training on the Discoverer software tool.

Issues with the Discoverer “CWIP-Certification-Workbook”:

Users should contact the CBS Help Desk at 301-427-1023 or by email at ClientServices@noaa.gov for any issues encountered using the workbook.

Details of Discoverer “CWIP-Certification-Workbook”:

The Discoverer “CWIP-Certification-Workbook” has two tabs included, including different levels of detail for review by the CWIP Activity Manager:

- Cost Detail Tab – lower level transactions (at the detail level)
- CWIP Summary Tab – higher level transactions

Instructions for Executing Discoverer “CWIP-Certification-Workbook”:

Cost Detail Tab Parameter Screen:

https://jupiter.rdc.noaa.gov:4445/?cn=us_a11608&nsl=en-us&release=true&_plus=true - Oracle9iAS ...

File Edit Sheet Tools Graph Help

Edit Parameter Values

Please select values for the following parameters. To change these values later, select Edit Parameter Values from the Sheet menu.

Bureau Code	14
Project Code (%)	E2NF19G
Task Code (%)	%'
Begin GL End Date	31-JAN-1900
End GL End Date	31-MAY-2008
As of Date	30-MAY-2008

Description:
Specify the As of Date for which to select data.

Help OK Cancel

Cost Detail CWIP Summary

Appllet started. Trusted sites 100%

The following are the descriptions for each parameter field:

Specify the Bureau Code for which to select data.

Specify the Project Code for which to select data. Wild cards (%) permitted.

Specify the Task Code for which to select data. Wild cards (%) permitted.

Specify the beginning GL End Date for which to select data. To query inception to date data, use a value of '31-JAN-1900'.

Specify the ending GL End Date for which to select data.

Specify the As of Date for which to select data.

Note: When selecting the As of Date, the user should be mindful that the data in the Data Warehouse is **one or more days behind Production data**. The As of Date specified for the query should not be greater than the Data Warehouse refresh date.

OUTPUT of Cost Detail Tab:

Workbook: CWIP-Certification-Workbook **Worksheet:** Cost Detail **Date Executed:** 11-JUN-08
Parameters: P Bureau Code (NAT) : '14', P Project_Code (NAT) : 'E2NF19G', P Task_Code (NAT) : '%', P Begin GL End Date (NAT) : '31-JAN-1900', P End GL End Date : '31-MAY-2008', P As of Date : '30-MAY-2008'

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Page Items: Begin GL End Date: 31-JAN-00 End GL End Date: 31-MAY-08 As of Date: 30-MAY-08

Bureau Code	Project Code	Task Code	Fund Code	Fiscal Year	Fund Code Fiscal Year	Object 2 Code	Org 1 7 Code	Reference No	PO Feeder Sys No	Card Holder's Name	Item Descr	Ndw Labor Type	Pp For Reporting Fy
14	E2NF19G	P00	0084	2007	2007	22-13	40-09-0000-00-00-00-00	108756144	NULL	NULL	ID TRACKING # NONE	NULL	NULL
14	E2NF19G	P00	0084	2007	2007	22-13	40-09-0000-00-00-00-00	108756144	NULL	NULL	ID TRACKING # NONE	NULL	NULL
14	E2NF19G	P00	0084	2007	2007	22-13	40-09-0000-00-00-00-00	108756144	NULL	NULL	ID TRACKING # NONE	NULL	NULL
14	E2NF19G	P00	0084	2007	2007	43-01	40-09-0000-00-00-00-00	108756144	NULL	NULL	INT OF .08 AT 5.25%	NULL	NULL

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Cost Detail CWIP Summary

Workbook: CWIP-Certification-Workbook **Worksheet:** Cost Detail **Date Executed:** 11-JUN-08
Parameters: P Bureau Code (NAT) : '14', P Project_Code (NAT) : 'E2NF19G', P Task_Code (NAT) : '%', P Begin GL End Date (NAT) : '31-JAN-1900', P End GL End Date : '31-MAY-2008', P As of Date : '30-MAY-2008'

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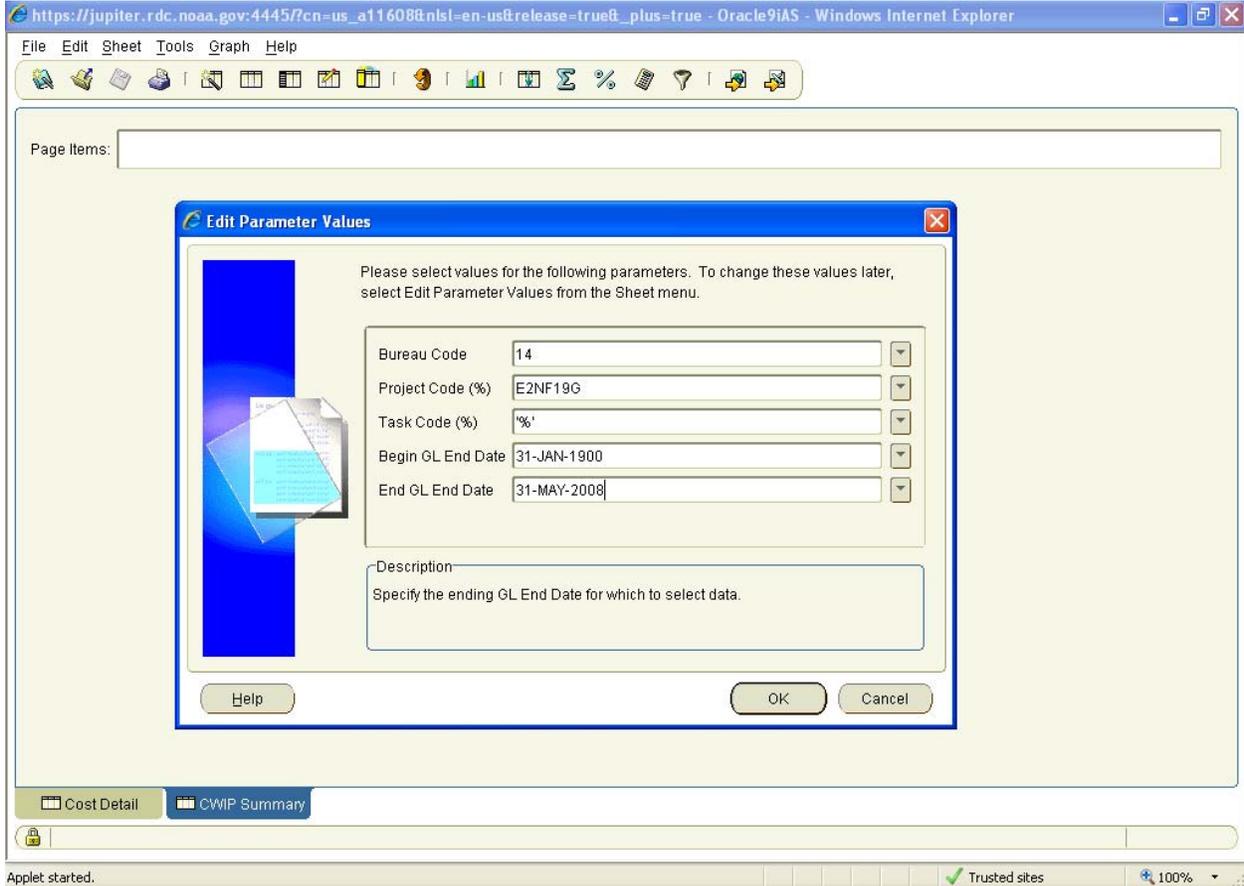
Page Items: Begin GL End Date: 31-JAN-00 End GL End Date: 31-MAY-08 As of Date: 30-MAY-08

14	E2NF19G	P10	0084	2008	2008	24-11	40-09-0000-00-00-00-00	713006 17578	NULL	NULL	NULL	NULL	NULL	NULL
14	E2NF19G	P10	0084	2008	2008	24-11	40-09-0000-00-00-00-00	CORRECT PROJ CODE	NULL	NULL	NULL	NULL	NULL	NULL
14	E2NF19G	P10	0084	2008	2008	77-88	40-09-0000-00-00-00-00	TC:CA1030	NULL	NULL	NULL	OVUN	NULL	NULL
14	E2NF19G	P10	0084	2008	2008	77-88	40-09-0000-00-00-00-00	TC:CA1030	NULL	NULL	NULL	REVO	NULL	NULL
14	E2NF19G	P10	0084	2008	2008	77-88	40-09-0000-00-00-00-00	TC:CA1030	NULL	NULL	NULL	SUR	2008	0
14	E2NF19G	P10	0084	2008	2008	77-88	40-09-0000-00-00-00-00	TC:CA1030	NULL	NULL	NULL	SUR	2008	0
Grand Total														

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Cost Detail CWIP Summary

CWIP Summary Tab Parameter Screen:



Parameters are the same as the Cost Detail tab, except there is no As of Date, because this query was built using the Trial Acct Summary which does not store the transaction date.

OUTPUT of CWIP Summary Tab:

Workbook: CWIP-Certification-Workbook **Worksheet:** CWIP Summary **Date Executed:** 11-JUN-08
Parameters: P Bureau Code (NGS) : '14', P Project Code (NGS) : 'E2NF19G', P Task Code (NGS) : '%', P Begin GL End Date (NGS) : '31-JAN-1900', P End GL End Date (NGS) : '31-MAY-2008'

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Page Items: Begin GL End Date: 31-JAN-00 End GL End Date: 31-MAY-08

Bureau Code	Fund Code	Project Code	Task Code	Org1 7 Code	Object 2 Code	Fiscal Year	Fund Code Fiscal Year	Undelivered Orders	Costs	Total Obligations	Capitalized Cost	Uncapitalized Cost
14	0084	E2NF19G	P00	40-09-0000-00-00-00-00	22-13	2007	2007	\$0.00	\$11.00	\$11.00	\$0.00	\$11.00
14	0084	E2NF19G	P00	40-09-0000-00-00-00-00	43-01	2007	2007	\$0.00	\$0.08	\$0.08	\$0.00	\$0.08
14	0084	E2NF19G	P10	06-02-0001-04-01-00-00	11-59	2007	2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	0084	E2NF19G	P10	30-16-0007-00-00-00-00	21-43	2007	2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	0084	E2NF19G	P10	40-09-0000-00-00-00-00	11-12	2007	2007	\$0.00	\$695,404.46	\$695,404.46	\$0.00	\$695,404.46
14	0084	E2NF19G	P10	40-09-0000-00-00-00-00	11-12	2008	2007	\$0.00	\$1,001.30	\$1,001.30	\$0.00	\$1,001.30
14	0084	E2NF19G	P10	40-09-0000-00-00-00-00	11-12	2008	2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	0084	E2NF19G	P10	40-09-0000-00-00-00-00	11-59	2007	2007	\$0.00	\$37,626.65	\$37,626.65	\$0.00	\$37,626.65
14	0084	E2NF19G	P10	40-09-0000-00-00-00-00	11-60	2007	2007	\$0.00	\$141,589.24	\$141,589.24	\$0.00	\$141,589.24

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Cost Detail **CWIP Summary**

Workbook: CWIP-Certification-Workbook **Worksheet:** CWIP Summary **Date Executed:** 11-JUN-08
Parameters: P Bureau Code (NGS) : '14', P Project Code (NGS) : 'E2NF19G', P Task Code (NGS) : '%', P Begin GL End Date (NGS) : '31-JAN-1900', P End GL End Date (NGS) : '31-MAY-2008'

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Page Items: Begin GL End Date: 31-JAN-00 End GL End Date: 31-MAY-08

14	0084	E2NF19G	P10	40-09-0001-00-00-00-00	12-10	2007	2007	\$0.00	\$129.97	\$129.97	\$0.00	\$129.97
14	0084	E2NF19G	P10	40-09-0001-00-00-00-00	77-88	2007	2007	\$0.00	\$106.16	\$106.16	\$0.00	\$106.16
14	0084	E2NF19G	P10	40-09-0003-00-00-00-00	25-22	2007	2007	\$0.00	\$234.00	\$234.00	\$0.00	\$234.00
14	0084	E2NF19G	P10	40-09-0003-00-00-00-00	25-35	2007	2007	\$0.00	<-\$3,425.64>	<-\$3,425.64>	\$0.00	<-\$3,425.64>
14	0084	E2NF19G	P10	40-10-0000-00-00-00-00	11-59	2007	2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	0084	E2NF19G	P10	40-10-0000-00-00-00-00	77-88	2007	2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total								\$1,621,383.06	\$3,431,896.52	\$5,053,279.58	\$0.00	\$3,431,896.52

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Cost Detail **CWIP Summary**

Examples of query results have been provided in Appendix K.2 and K.3