



UNITED STATES DEPARTMENT OF COMMERCE
National Oceanic and Atmospheric Administration
NOAA FINANCE AND ADMINISTRATION

February 19, 2009

MEMORANDUM FOR: Distribution

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

SUBJECT: March 31, 2009 Financial Statement
and Stewardship Information Requirements
and Due Dates for FY 2009
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 March 31, 2009, financial statements. In order to comply with Departmental Office of Financial Management (OFM) deadlines, we will be using both a March 12 and March 31 cutoff for certain data requirements, with due dates of March 17, 2009, and April 2, 2009, respectively. Also attached is the most recent *FY 2009 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 March 31, 2009, Consolidated Departmental Financial Statements. I have attached NOAA's March 31, 2009, *Draft Stewardship Information* submission (Attachment 4). Please carefully review all applicable sections of this document and update the text and data as necessary. For your reference, I have also attached NOAA's final December 31, 2008, *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 2009 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 March 31, 2009, financial statements and stewardship information to OFM by April 13, 2009. 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. An audit calendar (Attachment 8) is attached to help ensure that all deadlines are met.

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 Lynette Joynes, Logistics Division, Personal Property Branch (SOU571111). The Personal Property Office will provide a consolidated response related to collection-type heritage assets to the Finance Office.

Attachments 1 through 9 to this memo can be found at: <http://www.corporateservices.noaa.gov/~finance/reports.html>. Also at this website is the February 5, 2008, memo from the NOAA 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 have any questions or need to update the e-mail distribution list of this memorandum (Attachment 9), please contact Mark P. Miller on 301-444-2704.

Attachments

Distribution:
See Attachment 9