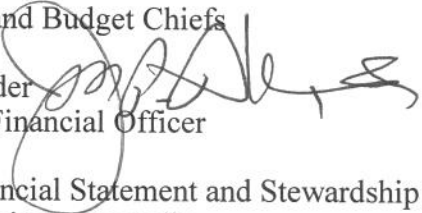




**UNITED STATES DEPARTMENT OF COMMERCE**  
**National Oceanic and Atmospheric Administration**  
CHIEF FINANCIAL OFFICER

February 15, 2012

MEMORANDUM FOR: Chief Financial Officers  
Management and Budget Chiefs

FROM: Jon P. Alexander   
Acting Chief Financial Officer

SUBJECT: Quarterly Financial Statement and Stewardship Information  
Data Call Requirements Policy

The purpose of this policy memorandum is to ensure that all NOAA Chief Financial Officers and Management and Budget Chiefs are aware of NOAA's required financial reporting process, including reporting responsibilities and data required from all areas within NOAA.

The quarterly financial statement and stewardship information data call is required information identified that the Finance Office needs to prepare NOAA's quarterly financial statements. In order to comply with Departmental deadlines and reporting requirements, the Finance Office must receive the information by the cutoffs and due dates included in the data call.

As part of the quarterly data call distribution, due dates and calendars are included, as well as checklists to help ensure that financial information provided to the Finance Office is stated fairly and supports management's assertions. Included in the quarterly data call requirements are requests for stewardship information over certain resources entrusted to NOAA and certain responsibilities assumed that cannot be measured in traditional financial reports. Also included are requests for information pertaining to, but not limited by, the following information: Personal and Real Property data, Construction Work In Progress and reconciliations, lease arrangements, long-term contracts, prepayments and advances made before expenses are incurred, bank or other financial institution deposits, deferred maintenance, operating material and supplies, environmental liabilities, and grant positive or negative cash on hand data. Information is also requested regarding the Treasury Closing Package. New data call requirements are added each quarter, as necessary, to meet new reporting requirements. Line/Staff Offices are accountable for the accuracy and completion of the data submitted.

Each quarter, distribution recipients are reminded that it is imperative NOAA submit its quarterly financial statements and stewardship information by the established Departmental deadlines and that it is critical the tasks are completed by the due dates set forth in the data call distribution. Late submissions of quarterly data call requirements are normally worked back through the respective line office, but more widespread concerns are reported to the CFO Council, by way of the NOAA Finance Committee.



Please remind your respective staff and managers of their reporting responsibilities and to follow established policies and procedures. Thank you for your continued diligence in this area and compliance with this policy. Your assistance and cooperation are greatly appreciated as we strive to maintain an unqualified audit opinion for the Department of Commerce. If you have any questions, please contact Kim Darling at 301-444-2806.