




FEMA

W-23015

October 3, 2023

MEMORANDUM FOR: Write Your Own (WYO) Principal Coordinators and the
National Flood Insurance Program (NFIP) Direct

FROM: 
Jeffrey Jackson
Assistant Administrator for Federal Insurance
Federal Insurance and Mitigation Administration

SUBJECT: Update to the WYO Accounting Procedures Manual to Require
Additional WYO Reporting and Supporting Documentation

REFERENCE: WYO Accounting Procedures Manual, March 2015

Effective as of the February 2024 reporting cycle due March 2024, FEMA will now require the WYOs and the NFIP Direct to begin submitting the below documents monthly through their associated CloudVault accounts. The WYO and NFIP Direct should create a folder in CloudVault entitled "WYO Monthly Reporting Artifacts" and for each applicable reporting cycle, please create a subfolder for that reporting month and add the artifacts. For example, if the current reporting month is January 2024. The structure should be:

- ❖ **CloudVault Main Folder ==> WYO Monthly Reporting Artifacts**
 - **CloudVault Subfolder ==> January 2024**
 - **CloudVault Subfolder Contents →** [save the reporting month's schedules and support]

For each subsequent reporting cycle, continue to create subfolders to add the reporting month's schedules and support. If you need assistance with access to CloudVault, please reach out to your finance team for further instructions on accessing Cloud Vault.

The below table identifies the documents that are currently referenced in the WYO Accounting Procedures Manual:

ITEM#	DOCUMENT DESCRIPTION	DOCUMENT LOCATION IN WYO ACCOUNTING PROCEDURES MANUAL
1	Bank Reconciliation Report	Part C; Section C-1
2	Policy Breakage/Miscellaneous Expense Worksheet	Part B Line 150; Section B-4
3	Texas Sales Tax Worksheet	Part B Line 428; Section B-13
4	Prior Term Refund Billing Schedule	Part B Line 429; Section B-14
5	SALAE Worksheet	Part F; Section F-1

To increase financial oversight, in addition to the documents listed above, FEMA is requesting the following additional documents be submitted monthly by the WYOs and the NFIP Direct via CloudVault. The below table identifies the new documents that will be required:

ITEM#	DOCUMENT DESCRIPTION	DOCUMENT PURPOSE
6	General Ledger and Trial Balance	To provide accounting detail of financial transactions that are being recorded to the General Ledger and the account detail of the monthly debit and credit balances
7	Stale Dated Checks Schedule	To provide check detail for uncashed premium and claim checks that are outstanding for 6 months and later that have been stale-dated according to the procedures outlined in the WYO Accounting Procedures Manual
8	Accounts Receivable Aging Schedule	To report number of days outstanding for all accounts receivables recorded on Exhibit III, Cash not Transferred To Restricted Account line
9	Accounts Payable Aging Schedule	To report number of days outstanding for all accounts payables recorded on Exhibit III, Cash not Transferred From Restricted Account line

To ensure that financial reporting is consistent across all WYOs and the NFIP Direct, FEMA has elected to revise previous reporting schedules which should now be used as of the February 2024 reporting cycle due March 2024. Attached are the document schedules with instructions on how to complete each schedule and the supporting documentation that is required to be submitted monthly via CloudVault. The WYOs and NFIP Direct should no longer use previous reporting schedules or their own version of the reporting schedule as documentation not received in the prescribed format with applicable support per the instructions will be rejected during the monthly FEMA Pivot exhibit review process.

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If you have questions, please email Fema-financials@fema.dhs.gov.

cc: Vendors, FIPNC, IBHS, Government Technical Representative

Required Routing: Fund Management Branch, Industry Management Branch