

**United States Department of Agriculture
Office of the Chief Financial Officer**

**Controller Operations Division
(COD)**

Leaders in Financial Management

COD's Mission

We, the Controller Operations Division, are a proactive, cost-effective service organization focused on providing superior financial services to the USDA and its customers for the benefit of the taxpayer.

COD Branches

- **Accounting Processing**
- **Administrative Payments**
- **Cash Reconciliation**
- **Customer Liaison and Training**
- **Financial Reporting**
- **IPAC Control**
- **Property Reconciliation**

Accounting Processing Branch (ACPRB)

- Reconciles transactions processed through feeder systems to the FFIS accounting system
- Manages the FFIS cycle processes
- Prepared and distributed 143,000 tax forms 1099 for vendor payments for calendar year 2007
- Administers the payment tables for 627,000 vendors
- Provides financial management support services to the Agricultural Research Service via a reimbursable agreement

Administrative Payments Branch (APB)

- Provides proactive operational and customer support for the administrative payments systems
- Processed over 1.4 million payment transactions for disbursements totaling more than \$2 billion in FY 2008
- Provides statistical samples of transactions for audit purposes and error analysis
- Identifies and coordinates system enhancements to better serve our users

Administrative Payments Branch (Cont'd)

- Supports implementation of electronic invoicing options
 - 41.87% of all telephone/utility accounts converted to Electronic Data Interchange (EDI)
 - Web-based access to electronic images of Integrated Acquisition System (IAS) invoices and telephone/utility bills now available through the Enterprise Content Manager System (ECM)
- Maintains a zero backlog of payable vendor invoices subject to prompt pay for IAS

Cash Reconciliation Branch (CRB)

- Submits Statement of Transactions (FMS-224) for 18 Agency Location Codes (ALCs)
- Reconciles Statement of Differences (FMS-6652) for 18 ALCs
- Reconciles over 750 USDA Treasury Symbols monthly for the GWA Account Statement
- Manages reconciliation for over 30 million general ledger records annually for the USDA Fund Balance with Treasury reconciliation process

Customer Liaison and Training Branch (CLTB)

- Functions as COD's agency customer liaison
- Manages and/or delivers internal and external service-related training
 - Organized and administers the USDA Financial Management Professional Development Certification Program (FMPDCP), designed to promote core accounting competencies in financial management within USDA
 - Conducted and/or coordinated 23 training sessions for 747 USDA employees and issued 299 Continuing Professional Education certificates awarding a total of 4,474 credits

Customer Liaison and Training Branch (Cont'd)

- Develops the annual Memorandum of Understanding and Service Level Agreement and coordinates the agency approvals
- Coordinates the COD monthly Certification Report of Financial Processes and issues to agency Chief Financial Officers
- Manages and oversees the annual OMB Circular A-123 process in support of the Department's annual Performance and Accountability Report
- Maintains a one-stop website to publish/communicate policy, procedures, best practices, and announcements in a timely manner

Financial Reporting Branch (FRB)

Services offered:

- FACTS I - Federal Agencies' Centralized Trial Balance System for proprietary accounting by Bureau and Fund group totaling 194
- FACTS II - Federal Agencies' Centralized Trial Balance System for budgetary accounting totaling 395 Treasury Symbols
- TROR - Treasury Report on Receivables due from the public totaling 537 Treasury Symbols
- Consolidated Financial Statements and Notes to the Financial Statements totaling 768 Treasury Symbols

IPAC Control Branch (ICB)

(Statistics are based on 18 COD/ICB-Serviced ALCs only)

- Received 50,315 bills
- Initiated 38,418 bills (Of these initiated bills, 26,016 bills were between USDA agencies which represents 68% of all bills issued. This does not include Intra-USDA bills created to distribute central charges from ALC 12-40-0001 to other USDA ALCs.)
- Processed 816,552 FFIS line transactions
- Certifies payment schedules daily
- Reconciles unprocessed IPAC details to the GL Suspense Account

Property Reconciliation Branch (PRB)

- Administers USDA property accounting policy
- Partners in the design and development of technological solutions for property accounting scenarios
- Resolves reconciliation issues
- Ensures proper accounting for property events
- Oversees and reports the USDA Property Suspense Clearing and Inventories financial metric

Property Reconciliation Branch (PRB) (Cont'd)

- Reconciles capitalized general property, plant, and equipment asset details to general ledger balances
 - For fiscal year 2008, reconciled 450 combinations of system, agency, general ledger account, and Treasury Symbol monthly (5,400 annually) to support \$7.5 billion in acquisition cost balances and \$4.7 billion in accumulated depreciation balances, supported by 250,000 assets and three subsidiary systems:
 1. Personal Property System
 2. Corporate Property Automated Information System – Real Property
 3. Equipment Management Information System

Continuity of Operations

- Employs a full-time Risk Management Officer
- Participates in business resumption drills
- Identifies essential employees
- Establishes alternate work sites
- Documents each branch's operational needs
- Ensures that Security and Internal Controls are met

Summary

- Management support
 - USDA clean audit opinion
 - USDA accounting operations
- Dedicated workforce
- Commitment to quality service
- Quality training
- Experienced financial advisors