



OFFICE OF THE CHIEF FINANCIAL OFFICER

STRATEGIC PLAN

2007-2012

USDA



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Message from the Chief Financial Officer

The Office of the Chief Financial Officer (OCFO) Strategic Plan is an important tool to assist one of the Federal Government's most diverse and complex agencies. This tool is used to plan and respond effectively to the challenges and opportunities that lie ahead. The foundation for the plan is the Bush Administration book, "Food and Agricultural Policy: Taking Stock for the New Century." That publication provides a comprehensive examination of the changing food system. It also articulates a long-term view of the policies needed to build upon past accomplishments and ensure continued success in the future.

The Strategic Plan identifies key policy and management objectives that will be integrated with OCFO's budget priorities. It also provides accountability through a series of annual performance plans. Central to the plan is managing OCFO's resources effectively to deliver its multifaceted services best.



The United States Department of Agriculture (USDA) is committed to strategic planning, and the goals and strategies outlined in this plan. Within this framework, we intend to continue to improve by remaining flexible and open to new opportunities and change. As such, this strategic plan is a dynamic, working document that will evolve in response to changes throughout the many mission areas that OCFO supports.

USDA programs and activities affect every American, every day. Most of USDA's impact on average citizens involves food, fiber and natural resources. To facilitate these programs, the Department is entrusted with a vast amount of the citizens' resources. These resources are invested in grants, supplemental payments, loans and assets. We are keenly aware of the importance of this fiduciary responsibility and remain committed to the performance and accountability mandates put forward by the President and Congress.

Through the individual leadership and collaborative efforts of USDA managers, employees, business partners and other stakeholders, we made significant strides in 2006 in advancing the Department's record of excellence in financial management.

USDA is committed to providing sound management of the resources under its stewardship and communicating the performance of its programs. OCFO's strategic goals will be achieved as a result of the hard work and innovative leadership of skilled, career employees. These employees take their responsibility for the substantial resources entrusted to them by Congress seriously and perform this important work for the American people.

Charles R. Christopherson
Chief Financial Officer

Introduction

The Chief Financial Officers (CFO) Act of 1990 created the Office of the Chief Financial Officer (OCFO) to provide direction and leadership in developing Federal financial management systems. Pursuant to Reorganization Plan No. 2 of 1953 (7 U.S.C. 2201), the Secretary of Agriculture established the United States Department of Agriculture's (USDA) OCFO in Fiscal Year (FY) 1995.

OCFO is comprised of four major operating divisions: Policy and Planning, Financial Operations, Financial Systems, and the National Finance Center. It also includes additional operating divisions under the aforementioned. Please refer to the organizational chart in appendix C of this plan.

OCFO leads the way to fiscally sound, cost-effective program delivery, supported by reliable financial management information and infrastructure. OCFO follows four guiding principles.

Financial Management Accountability and Integrity - As Federal stewards, we are committed to managing all of our programs through a system of internal control. We take responsibility for our actions and work to leverage limited resources to deliver the greatest value per tax dollar.

Excellence - We establish and achieve meaningful goals, measure performance and communicate results. We value individual excellence and collective success. We serve as the focal point for USDA financial management, embracing opportunities for change and improvement while working accurately and efficiently.

Customer Focus - We value and maintain strong partnerships in achieving our goals. We reach out and listen to our customers. This ensures that we are informed about their unique requirements and they understand our capabilities as service providers. We are a customer-focused team, actively developing and providing products and services to meet customer requirements.

Workforce - We respect and value a highly skilled, enthusiastic, motivated, service-oriented and diverse workforce. We encourage innovation and risk taking. We invest in continuing professional development for all employees to ensure a technically competent and knowledgeable workforce. The OCFO is dedicated to increasing efforts in identifying employment barriers and developing plans to reduce/eliminate them.

Mission Statement

OCFO will shape an environment in which USDA officials have and use high quality financial and performance information to make and implement effective policy, management, stewardship and program decisions.

Vision Statement

To promote sound financial management through leadership, policy and oversight.

To implement and maintain an infrastructure to provide management with the on-line, real-time financial management information necessary for sound decision making for USDA programs and greater transparency to the citizens of the United States.

To provide superior cross-servicing for financial and administrative services to USDA and other Federal agencies.

Challenges and Opportunities

- Leverage resources to accomplish the mission. This may require analyzing and/or re-engineering business processes, improving support systems and infrastructure, and utilizing interdisciplinary approaches and shared resources;
- Address changing expectations from the Congress, the administration, customers and other stakeholders;
- Respond to changing Government-wide requirements/priorities;
- Manage the information explosion by making financial information more useful and usable; and
- Maintain high-quality customer service while keeping pace with technological change. This concept also requires determining how to serve customers who might have unequal access to and limited knowledge of computers better. Additionally, it fosters creativity and innovation in customer service.

Programs and Services

OCFO oversees USDA financial management functions and meets Federal CFO legislative mandates. The CFO advises the Secretary and USDA's officers on financial policies and programs. He also represents Department interests in all financial matters that require coordination with other executive branch agencies, Congress and the private sector. Additionally, the CFO directs the development of USDA-wide automated financial systems, the recording and accounting of Department expenditures, and the operation of the Working Capital Fund (WCF). WCF serves as the funding mechanism that supports more than 20 centrally managed business activities delivering goods and services in support of agency missions within the Department.

The Government Performance Results Act (GPRA) mandates that Federal agencies prepare strategic plans against which they measure their performance in meeting established goals and objectives. OCFO compiles the subordinate agency input for the Department-wide strategic plan. It also administers GPRA implementation, establishing ways to measure USDA performance, productivity and managerial techniques. Additionally, OCFO collects delinquent debt and manages the credit and travel programs.

OCFO is the lead for the following President's Management Initiatives:

- 1) Financial Performance;
- 2) Competitive Sourcing;
- 3) Eliminating Improper Payments; and
- 4) Federal Credit Programs.

OCFO's activities include:

- Financial management system policy and the provision of timely, accurate and reliable information from financial systems;
- Developing financial statements, financial policy and guidance, cost-accounting policy and guidance, and financial management budgets;
- Policy guidance and oversight of USDA internal controls and management-accountability programs, and reporting to ensure adequate control of Department assets;
- WCF oversight;
- Coordinating GPRA implementation at USDA, including strategic planning and performance measurement;

- Providing policy guidance and oversight of the travel system, grants management, cash and credit management, debt policy, and other financial management functions; and
- Budget support for Departmental offices and the Office of the Secretary.

The Deputy CFO is responsible for operations management, including oversight of the National Finance Center (NFC) in New Orleans. NFC's mission is to provide reliable, cost-effective, employee-centric, systems and services to Federal organizations, thus allowing customers to focus on serving this great Nation through their mission delivery. Its operations are financed entirely by fee-for-service contracts with customers through the USDA WCF. No direct appropriated funding for NFC is reflected in the OCFO operating budget.

Activities at NFC include:

- Providing USDA and Government-wide services;
- Providing integrated payroll and personnel processing services for approximately 500,000 Government employees in more than 130 agencies Government-wide (1 of 4 e-Payroll providers);
- Providing data center services in support of its application service delivery, including services to USDA customers; and
- Operating the Government-wide Direct Premium Remittance System for health benefits.

OCFO Management Initiatives

USDA is working to strengthen its management through vigorous execution of the President's Management Agenda (PMA). PMA identifies areas upon which the President wants Federal managers to focus their attention. The five initiatives in the PMA are Strategic Management of Human Capital; Expanded Electronic Government; Competitive Sourcing; Improved Financial Performance; and Budget and Performance Integration. Better management will result in more efficient program operations that offer improved customer service and more effective stewardship of taxpayer funds. Below are descriptions of OCFO's contributions to the Department's execution of the PMA.

Improve Financial Management

Effectively managing the use of taxpayer dollars is a fundamental Federal responsibility. OCFO ensures that all funds spent are accounted for properly to taxpayers, Congress and the Government Accountability Office. OCFO also works to improve financial management in partnership with USDA agency CFOs as a core attribute of the Department's operating culture. Through efforts to improve financial management, USDA received its first unqualified opinion on its 2002 financial audit. It also received clean opinions in each subsequent audit. OCFO is working closely with USDA agencies to eliminate all material weaknesses.

OCFO will lead efforts to improve financial management information by helping USDA's agencies craft and access useful, timely information. This information includes monthly financial reports, on-line access to real-time information and program cost reporting. By enhancing the integrity of financial and administrative data, the Department will protect corporate assets and conserve scarce resources.

OCFO leads two significant initiatives using the Lean Six Sigma process. This process originated in manufacturing industries during a time of great demand for quality and speed. Lean rose as a method for optimizing automotive manufacturing. Six Sigma evolved as a quality initiative to eliminate defects by reducing variation in processes in the semiconductor industry. Thus, Lean Six Sigma recognizes

that an organization cannot do "just quality" or "just speed." It needs a balanced process to help it focus on improving service quality, as defined by the customer, within a set time limit. Lean Six Sigma maximizes stakeholder value by achieving the fastest rate of improvement in customer satisfaction, cost, quality, process speed and invested capital. The fusion of Lean and Six Sigma improvement methods is required because Lean cannot bring a process under statistical control. Likewise, Six Sigma alone cannot improve process speed or reduce invested capital dramatically. Together, they reduce the cost of complexity.

USDA's plans include:

- Maintain an unqualified opinion on the Department's financial statements;
- Eliminate all material weakness and inconsistencies in financial processes;
- Comply with U.S. Office of Management and Budget (OMB) Circular A-123, "Management's Responsibility for Internal Control" and remediate any internal control weaknesses;
- Evaluate opportunities to reduce expenses in Department-wide financial processes and solutions, public/private partnerships, and competitive sourcing;
- Modernize outdated core and feeder financial systems;
- Move the Department to a single core financial system from 9 obsolete core financial systems;
- Improve financial reporting processes and procedures;
- Provide transparency and accountability to administrative costs; and
- Increase the use of financial information in day-to-day decision making and budget formulation.

Implement Competitive Sourcing

USDA also plans to implement competitive sourcing reasonably and rationally to achieve significant cost savings, improve performance and better align the agency's workforce to its mission. This initiative is aimed at improving organizations through efficient and effective competition between public and private sources. The Department will continue to simplify and improve the procedures for evaluating sources. It also will publicize the activities subject to competition better to maximize the initiative's benefits.

Eliminate Improper Payments

Based on recent audit estimates, Federal agencies make more than \$45.1 billion in improper payments annually. This initiative requires agencies to measure their improper payments annually, develop improvement targets and corrective action plans, and track the results annually. USDA has identified 11 risk-susceptible programs. The Department has prepared corrective-action plans for these programs to reduce and recover improper payments. The plans will reduce improper payments by approximately \$49 million while recovering approximately \$43 million in improperly made payments. Reductions in improper payments will include reducing errors in direct benefit programs and contracting/administrative payments.

USDA plans include:

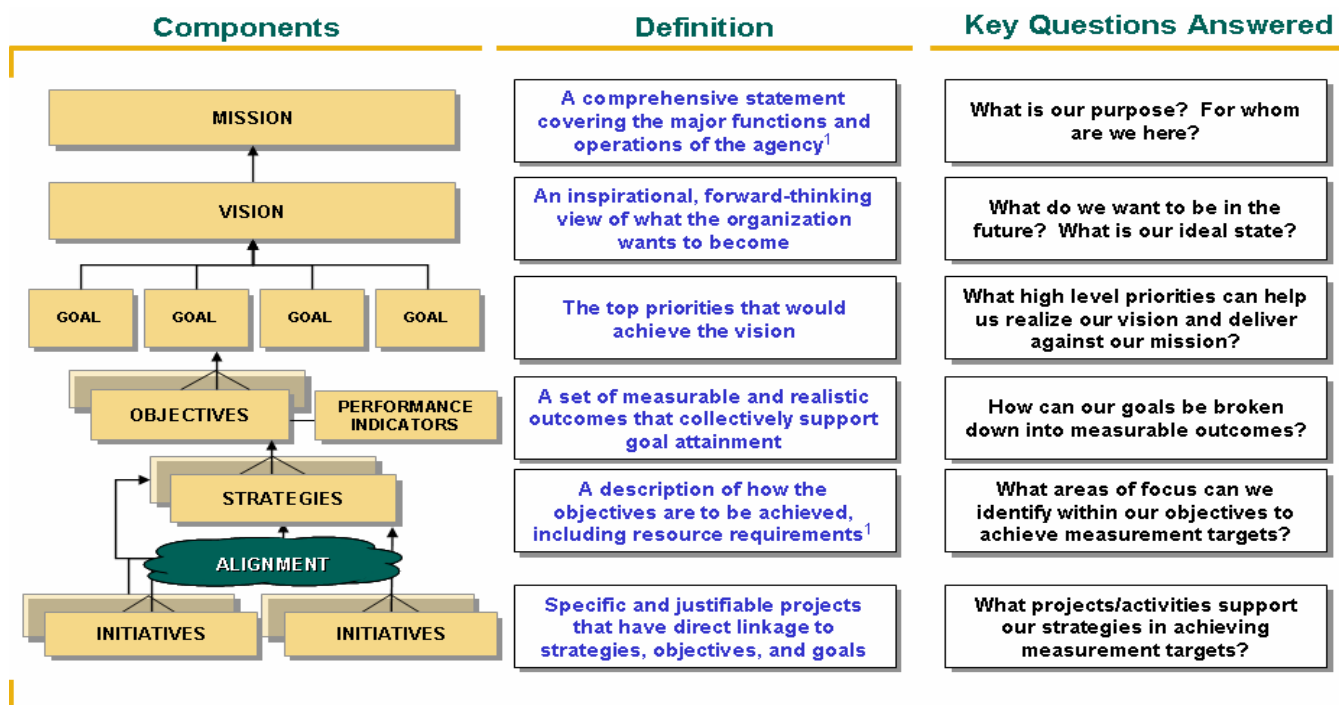
- Assessing the risk of improper payments in all its programs annually;
- Working at the Department and agency levels to reduce the number of improper payments made; and
- Recovering, where possible, overpayments made to individuals and organizations.

Legal Mandates

USDA's strategic-planning process identifies strategies, objectives and goals across a number of strategic-planning documents (see the chart below). During the past few years, Congress has passed an unprecedented amount of legislation aimed at improving agency performance through implementation of strategic, financial and acquisition-management policies. The following laws guide agencies' financial-management processes:

- Chief Financial Officers' Act of 1990;
- Financial Managers' Financial Integrity Act of 1982;
- Prompt Payment Act of 1982;
- Inspector General Act Amendments of 1988;
- Federal Credit Reform Act of 1990;
- Cash Management Improvement Act of 1990, as Amended;
- Government Performance and Results Act of 1993;
- Government Management Reform Act of 1994;
- Information Technology Management Reform Act of 1996;
- Federal Financial Managers' Improvement Act of 1996;
- Debt Collection Improvement Act of 1996;
- Single Audit Act Amendments of 1996;
- Federal Information Security Management Act of 2002; and
- Improper Payments Information Act.

For more information on the legislation above, please see Appendix A. The elements of the OCFO Strategic Plan represent a major part of USDA's public performance-management process.



1. Source: Government Performance Results Act

GOALS AND OBJECTIVES

The goals and objectives are aligned to OCFO's Annual Performance Plan and based on its and NFC's budget submissions. Goals 1 and 2 pertain to OCFO Headquarters divisions in Washington, D.C. Goal 3 covers NFC in New Orleans.

The three strategic goals contained in this plan describe OCFO's major programmatic policies and objectives. Sound management is crucial in achieving these goals. This plan focuses on management plans that detail its strategies for financial management, competitive sourcing, eliminating improper payments and providing superior financial services to its stakeholders. Additionally, more detailed plans at division and initiative levels are being developed to support this plan.

A set of performance measures will track OCFO's progress in attaining its goals and objectives. Each measure specifies baseline information and long-term performance targets. Actionable strategies delineate the activities needed to reach the strategic goals. Finally, a survey of external factors highlights possible challenges to OCFO's stated goals.

Goal 1 **USDA becomes a leader in public financial management through strong leadership, policy and oversight.**

More than 100,000 employees globally make up USDA. Its Federal expenditures topped \$75 billion in Fiscal Year (FY) 2006. OCFO provides strong leadership to the entire organization. USDA manages more than 300 programs across 26 agencies and staff offices. The Department's size and complexity require sound public financial management to be achieved with strong leadership, policy and oversight.

OBJECTIVE 1.1: THE DEPARTMENT AND USDA AGENCIES RECEIVE CLEAN AUDITS.

Compliance with financial management rules, regulations and statutes requires ensuring that sound internal controls exist for all financial-management processes. Through efforts to improve financial management, USDA received its first unqualified opinion on its 2002 financial audit. It also received clean opinions in each subsequent audit.

Performance Measure:

- Maintain unqualified opinion on USDA financial statements.
Baseline: 100%
Target: 100%

OBJECTIVE 1.2: STRENGTHEN COMPLIANCE WITH FINANCIAL MANAGEMENT LAWS, REGULATIONS, AND BEST PRACTICES.

In addition to maintaining unqualified opinions on its financial statements, USDA continues to strengthen financial management compliance. OCFO will ensure that there is constant monitoring and resolution of financial management compliance issues.

OCFO uses OMB Circular A-123, "Internal Controls Systems," the Federal Financial Management Improvement Act of 1996, the Federal Managers Financial Integrity Act of 1982 and the Federal Information Security Management Act of 2002 among others rules and regulations to ensure

compliance. With this suite of compliance tools, USDA seeks to resolve all current and newly identified internal controls weaknesses.

USDA plans to eliminate Anti-Deficiency Act violations and meet improper payment requirements by FY 2012. The Anti-Deficiency Act states, in part, that an officer or employee of the Federal Government may not:

- Make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation;
- Involve Government in a contract or obligation for the payment of money before an appropriation is made unless authorized by law;
- Make or authorize an expenditure or obligation of funds required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985; or
- Involve Government in a contract or obligation for the payment of money required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985.

Efforts will be made to eliminate any recurring Anti-Deficiency Act violations and ensure the proper controls are working effectively to prevent future violations. OCFO continues to work with the 15 agencies to ensure that they all report on and lower their improper payment error rates.

Performance Measures:

- New auditor-identified material internal control weaknesses.
Baseline: 8 FY 2006
Target: 0
- Existing internal control weaknesses.
Baseline: 4 (FY 2007)
Target: 0

Performance Measure:

- No Anti-Deficiency Act Violations.
Baseline: 1
Target: 0

Performance Measure:

- Programs meet improper payments reporting requirements.
Baseline: 11% (FY 2004)
Target: 100%

OBJECTIVE 1.3: IMPROVE FINANCIAL MANAGEMENT PERFORMANCE SCORE.

Effectively managing the use of taxpayer dollars is a fundamental Federal responsibility. OCFO works to improve financial management, in partnership with USDA agency CFOs as a core attribute of the Department's operating culture. OCFO will lead efforts to improve management information by helping USDA's agencies craft and access useful, timely information. This information includes monthly financial reports, on-line access to real-time information and program cost reporting. By enhancing the integrity of financial and administrative data, the Department will protect assets and conserve scarce resources. OCFO expects to achieve green status as soon as a major system modernization is completed in 2010.

OCFO also will eliminate all material weaknesses and inconsistencies in financial processes, comply with OMB Circular A-123 and remediate any internal control weaknesses.

Performance Measure:

- Improve Financial Management Performance Score.

Baseline: Red

Target: Green

Performance Measure:

- Compliance with A-123 Testing.

Baseline: 100%

Target: 100%

Goal 2 Management uses on-line real time financial management information for sound decision making.

OCFO understands the need for timely information to support sound executive decision-making. This will be achieved by evaluating opportunities to reduce expenses in Department-wide financial processes and solutions, public/private partnerships, and through competitive sourcing. This will be supported by system modernization, eliminating multiple systems for a small set of core systems and financial reporting process and procedure improvements.

OBJECTIVE 2.1: DEVELOP, IMPLEMENT AND MAINTAIN ACCOUNTING AND RELATED ADMINISTRATIVE AND FINANCIAL SYSTEMS.

OCFO continues to make improvements in financial systems. The need exists to reduce USDA's redundant systems and enhance the quality of information captured in these systems. This will allow for better informed managerial decision making. OCFO will modernize outdated core and feeder financial systems no longer on a supported architecture. It also will move the Department to a single-core financial system from nine obsolete core financial systems.

OCFO will continue to improve financial reporting processes and procedures. This ensures that managers have cost accounting information available to make key decisions affecting their operations, programs and initiatives.

Performance Measure:

- Convert data, develop corporate interfaces, agency specific interfaces and implement the conversion for existing general ledger applications and program general ledgers to a modern, Financial Systems Integration Office (FSIO) compliant financial management system for USDA.

Baseline: 0% (FY 2007)

Target: 80% (FY 2011)

Performance Measure:

- Reduce number of General Ledger Systems

Baseline: 9 (FY 2007)

Target: 5 (FY 2010)

Performance Measure:

- Enhance managerial decision making and performance reporting through the implementation of a Managerial Cost Accounting System
Baseline: 0% (FY 2007)
Target: 100% (FY 2011)

OBJECTIVE 2.2: IMPROVE CUSTOMER SATISFACTION AND TRANSACTION ACCURACY THROUGH MODERNIZATION AND ENHANCEMENT OF USDA SERVICES TO STAKEHOLDERS.

OCFO recognizes the need for timely financial information. This need requires user-friendly systems that provide information quickly. Currently, service center agencies' systems are frequently idle due to slow network response times and network unreliability, leading to delays that can total more than 10 minutes when entering or querying data. Networks will be improved to support the demands of USDA users and stakeholders so data can be entered and retrieved quickly.

Using the Lean Six Sigma business process, OCFO will generate significant improvements in processing time and accuracy with document management and payments. This will lead to shorter response time for correspondence and ensure payments are made in time, leading to a reduction in late payment fees.

The Lean Six Sigma process also will be applied to a grants management business process to eliminate multiple systems and replace them with a few core systems. Grants management will be standardized across the Department yielding cost and time savings.

Performance Measure:

- Improve Service Center Agency Customer satisfaction through improved response times, a function of network reliability, by modernizing the Farm Service Agency Information Technology infrastructure through network and database stabilization and implementation of the Farm and Disaster Bills. (Measure shared with Farm Service Agency).
Baseline: 12 minutes system idle time daily (FY 2007)
Target: <5 minutes system idle time daily (FY 2011)

Performance Measure:

- Improve usage of Department electronic approval and document management functionality for financial and administrative payments through implementation of the Lean Six Sigma Transaction Process
Baseline: 0% of procurement and other administrative payments use electronic approval and document management functionality (FY 2007)
Target: 100% of procurement and of the administrative payments use electronic approval and document management functionality (FY 2010)

Performance Measure:

- Reduce monthly late payment interest through implementation of the Lean Six Sigma Transaction Process
Baseline: \$100,000 (FY 2007)
Target: <\$5,000\$ (FY 2010)

Performance Measure:

- Improve USDA Grants management and processes through consolidation of obsolete systems into a core set of systems through implementation of the Lean Six Sigma Grants Process

Baseline: 22 systems (FY 2007)

Target: 3 systems (FY 2011)

Actionable Strategies

To “get to green” on the OMB scorecard for the President’s Management Agenda, USDA must meet five criteria:

- 1) Financial management systems meet Federal financial systems requirements and applicable Federal accounting and transactions standards;
- 2) Accurate and timely financial information is provided;
- 3) Integrated financial and performance-management systems support daily operations;
- 4) Unqualified and timely audit opinions on annual financial statement, no internal control weaknesses; and
- 5) Programs meet improper payments reporting requirements.

The strategies planned for activities under Goal 1 - Improve Financial Management include:

- Recruit and develop high-level financial management leadership within USDA agencies sufficient to transform the Department's culture to effective financial operations;
- Demonstrating good stewardship of public funds by securing the best performance and highest measure of accountability in the use of taxpayer dollars;
- Concentrating on identifying, reporting and correcting all material deficiencies in internal controls;
- Improving financial-management practices and mitigating weaknesses identified in audits by using an Account Relationship Tool dashboard application for research and analysis,
- Training managers on internal controls, data integrity, management information and decision making, and the importance of financial-management controls.
- Holding managers accountable, continuing efforts to bring program systems into Federal Financial Managers’ Improvement Act of 1996 (FFMIA) compliance and improving controls and procedures related to inventories of capitalized assets and procurement. . FFMIA requires adherence to specified accounting standards and implementation of financial information systems meeting Government-wide standards;
- Continue aggressive implementation of effective operational processes, correct agency-specific deficiencies and transfer financial management knowledge through documentation and training;
- Developing, completing and implementing policies and procedures, monitoring performance in financial data integrity, compliance with directives, financial performance and personnel performance, including senior management performance;
- Continuing to reflect proper management of credit programs through complete disclosure in the financial statements;
- Ensuring that USDA’s financial management systems support data integrity, reliability and consistency by providing real-time, on-demand querying capabilities and access to reports for financial managers and, ultimately, program managers;
- Promoting USDA’s credibility and trust with Congress, the Executive Office of the President and the public by demonstrating full compliance with financial laws, regulations and Federal financial standards, including maintaining a clean audit opinion;
- Ensuring that managers use managerial cost accounting data to support executive decision making while ensuring they are held accountable for the quality of the financial and non-financial data contained in their managerial cost accounting systems; and

- Demonstrate the strategic use of USDA's information technology by leveraging financial IT within the Department and across the Government to facilitate streamlining and unification of services.
- Applying Lean Six Sigma business processes to USDA business practices to achieve greater accuracy and quality of services, and providing time and cost savings; and
- Modernizing the Financial Management Modernization Initiative investment to improve its responsiveness to the fulfillment of mandates such as Financial Management Line of Business and Federal core financial management system requirements.

The strategies planned for Goal 2 – Improve Efficiency and Customer Satisfaction with NFC Operations include:

- Reduce administrative and data center overhead costs for services;
- Use project plans, costing and scheduling in the development and delivery of systems; and
- Ensure that NFC key leadership and staff positions are structured to maximize organizational efficiency and respond to oversight agency mandates.

Key External Factors

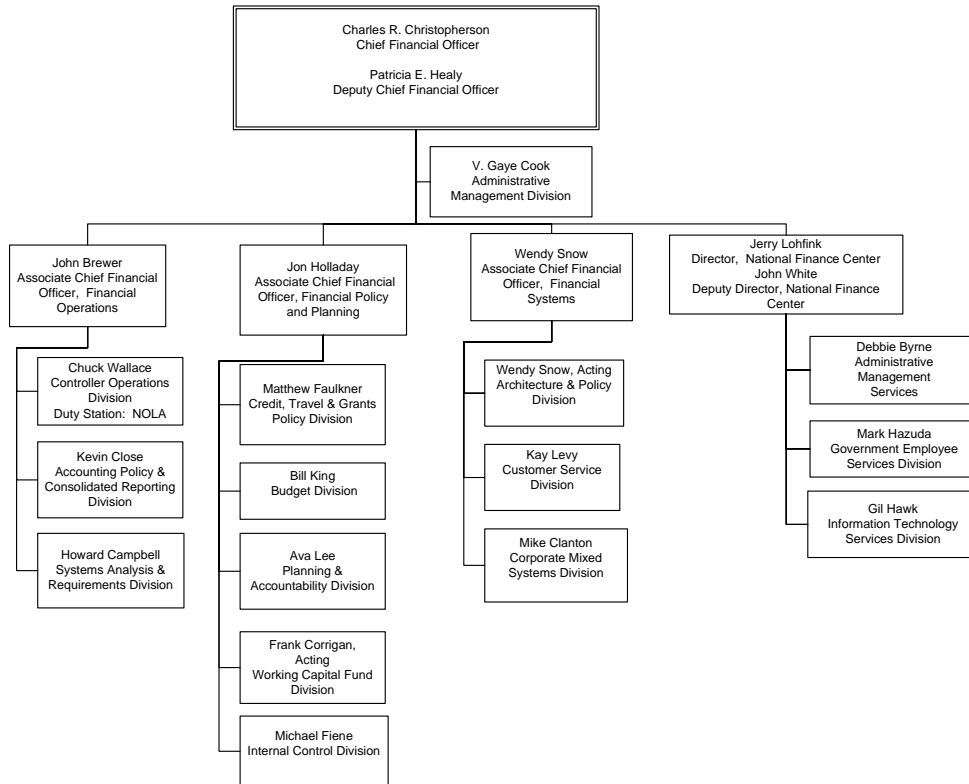
OCFO constantly monitors events that impact its mission. Several externalities in the next few years are anticipated to impact OCFO's core businesses. USDA must position itself to support financial management and program delivery requirements anticipated under the new Farm Bill. Changes to financial reporting and accounting methods are issued by Federal Accounting Standards Advisory Board. These changes often lead to system modifications and impacts financial statement preparation. OCFO will collaborate with OMB in the budget-formulation process, performance and program delivery. USDA will implement the OMB guidance and ensure that it does not impact OCFO's commitment to improved timely financial information.

Appendix A: Legal Mandates for OCFO

Act	Acronym	Requirement
Chief Financial Officers' Act of 1990	CFO Act	Establishes the role and responsibilities of the Chief Financial Officer
Federal Managers' Financial Integrity Act of 1982	FMFIA	Requires Federal agencies to meet standards of internal control and systems conformance
Prompt Payment Act of 1982		Requires accurate and timely payment for goods and services
Inspector General Act Amendments of 1988	IG	Requires biannual reports to Congress and action on IG recommendations
Federal Credit Reform Act 1990	Credit Reform	Specifies the accounting and budget standards for direct and guaranteed loan programs
Cash Management Improvement Act of 1990, as Amended	CMIA	Requires use of improved cash-management techniques
Government Performance and Results Act of 1993	GPRA	Requires strategic and performance planning by all Federal agencies
Government Management Reform Act of 1994	GMRA	Requires annual audited financial statements
Information Technology Management Reform Act of 1996	Clinger-Cohen Act	Reaffirm the CFO's responsibility for financial-information systems
Federal Financial Managers' Improvement Act of 1996	FFMIA	Requires adherence to specified accounting standards and implementation of financial information systems meeting Government-wide standards
Debt Collection Improvement Act of 1996	DCIA	Specifies the use of new debt-management techniques and requires electronic disbursement of all Federal payments
Single Audit Act Amendments of 1996		Requires effective internal controls with respect to Federal audits administered by non-Federal entities
Federal Information Security Management Act of 2002	FISMA	Requires agencies to report any significant deficiency in information security policy, procedure or practice identified as a material weakness
Improper Payments Information Act	IPIA	Strengthens financial management controls so that Federal agencies can detect and prevent improper payments better

Appendix B: OCFO Organization Chart

United States Department of Agriculture
Office of the Chief Financial Officer



July 20, 2007