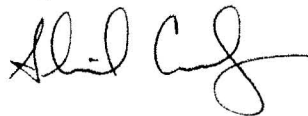




MEMORANDUM

September 25, 2008

TO: OPDIV CFOs
OPDIV Accounting Officers

FROM: Sheila Conley 
Deputy CFO

SUBJECT: Financial Policy Workgroup Collaboration to Develop *Intra-Agency IPAC Closing Process Policy* (PM-2008-6)

I am pleased to transmit Policy Memorandum (PM)-2008-6, *Intra-Agency IPAC Closing Process Policy*, September 22, 2008. The policy establishes a process to resolve timing differences related to late processing of intra-agency IPAC transactions. OPDIVs shall implement this policy, effective immediately. Many of our FY 2008 policy efforts have been directed towards addressing internal control issues identified in the FY 2007 financial statement audit. OPDIVs have been invited to request additional policy development based upon particular needs or questions that arise during the fiscal year.

This final policy is representative of the important discussions and collaboration that have occurred this fiscal year. The process to develop this particular policy included the following steps:

- Initially, one OPDIV identified the need to improve timing differences related to late processing of IPAC transactions.
- The OPDIV request was presented to the financial policy workgroup at the July meeting. The group agreed that a policy should be initiated, and your representatives provided valuable comments and suggestions.
- A draft policy was provided to the financial policy workgroup prior to the August meeting incorporating all comments provided by your representatives. The financial policy workgroup approved the draft policy at the August meeting, and requested issuance of the final policy as soon as possible.

I'd like to thank each of you for providing valuable resources and expertise from your offices that have resulted in this final policy. Attached please find the names of those individuals who participated in the financial policy workgroup meetings to develop the final policy.

If you have any questions, please contact Sandy Fry on (202) 690-6199.

Policy Participants:

AoA – Dan Berger; Steve Hagy

ACF – Oscar Tanner

AHRQ – Lucie Levine

CDC – Mignon White; Mitchell Kao; Tony Daniels; Dina Wells; Nikki Marshall; Edith Chadwell

CMS – Lori Battle; Dottie Rebert

FDA – Wayne Bladen; Ray Chin; Bill Collinson; Chris Fink; Dionne Hopkins

HRSA – Noreen Burns; George Anna Horton; Pat O’Rourke; Alan Wolff; Sharon Totten

I H S – Carl Fitzpatrick

NIH – Kathy Hall; Lisa Hershman; Karen Logue; Kristy Miers; Rick Rhoads; John Slovikosky; Tom Tarabrella; Fred Wong

PSC – Steve Cohen; Kim Darling; Seema Kapoor; Cathie Kaulfuss; Angel Moy; John Thompson

SAMHSA – Daryl Kade; Denise Sullivan; Tina Connors

ASAM – Apurva Desai; Jim Kerr; Adrienne Little; Diane Mauk; Marty Standel

ASRT/Budget – Michelle Patterson; Stephanie Wright

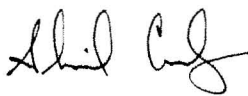
ASRT/Finance – Scott Brna; Sandy Fry; Amy Haseltine; Paula Searle; Mike Shifrin



MEMORANDUM

PM-2008-6
September 22, 2008

TO: OPDIV Accounting Officers

FROM: Sheila Conley
Deputy CFO 

SUBJECT: Intra-Agency IPAC Closing Process Policy

The purpose of this policy memo is to update guidance related to processing Inter-governmental Payment and Collection System (IPAC) transactions that occur between HHS OPDIVs/STAFFDIVs. Late processing of IPACs may result in timing discrepancies between the recording of IPAC transactions on the sending and receiving OPDIV set of books. In the past, some IPACs were received without sufficient time to record them at the correct Treasury Account Fund Symbol (TAFS), resulting in IPAC transactions that were charged against the suspense account.

To reduce the number and amount of suspense transactions related to late IPAC processing, all inter-OPDIV IPACs shall be processed by 5 business days before the month closes. To ensure that both the sending and receiving OPDIVs record the transaction before the month closes for transactions that are submitted after this date, the following steps should occur:

1. The OPDIV sending the IPAC shall contact its servicing Accounting Center via a direct phone call and the Accounting Center must agree to process the transaction before the month closes.
2. The Accounting Center servicing the sending OPDIV shall contact the Accounting Center servicing the receiving OPDIV via a direct phone call.
3. Both Accounting Centers must mutually agree to record the IPAC before the month closes. IPAC contact persons for Accounting Centers are included in Attachment 1. Data that shall be provided to permit posting of the IPAC to the appropriate TAFS is included in Attachment 2.

This policy is effective upon issuance, and OPDIVs shall implement this policy beginning with IPACS processed during September 2008 month-end and year-end process. If you have questions or comments concerning this policy, please call Sandy Fry on (202) 690-6199.

Attachment 1: IPAC contacts

OPDIV	Contact Name	Phone #
CDC	Curtis Meusel (A/P)	(404) 498-4263
	Nikki Marshall (A/R)	(404) 498-4114
	Christina Bailey (A/R)	(404) 498-4146
CMS	Janet Loftus	(410) 786-5467
FDA	David Caines	(301) 827-5089
IHS:		
Headquarters	Carla Mayo	(301) 449-1110
Phoenix, Tucson, California Area offices	Brent Foshie	(602) 364-5098
Nashville Area office	Becky Yahola	(615) 467-1524
Portland Area office	Don Hornback	(503) 326-2021
Albuquerque Area office	Marvin Duran	(505) 248-4576
Aberdeen, Bemidji Area offices	Marty Moran	(605) 226-7255
Oklahoma Area office	Lavina Guy	(405) 951-3912
Navajo Area office	Barbara Smith	(928) 871-1409
Billings Area office	Riki Salazar	(406) 247-7187
Alaska Area office	Carla Courtwright	(907) 729-2871
NIH	Rick Rhoads	(301) 496-1517
PSC	Brad Lindgren	(301) 443-5432

Attachment 2 -- IPAC Data

The following data shall be provided with requests for IPAC processing.

- Document #
- Invoice #
- Fiscal Year
- OPDIV EIN
- CAN/BACS #
- Object Class
- Appropriation Number
- Amount
- Any other accounting information that the Accounting Center and OPDIV require to properly classify the transaction.