

OFFICE OF THE CHIEF FINANCIAL OFFICER (OCFO)  
CONTROLLER OPERATIONS DIVISION (COD)

FUNCTIONAL STATEMENT

Assignment of Functions

The Controller Operations Division (COD) of the Office of the Chief Financial Officer (OCFO) has responsibility for the U.S. Department of Agriculture's (USDA) financial management and reporting, administrative payments and collections processing and certification, customer support activities, and related regulatory and policy compliance. These services are provided to customer agencies and are further defined under the Memorandums of Understanding (MOU) and Service Level Agreements (SLA) established between OCFO-COD and the customer agencies. The following summarizes these functions and related processes:

Financial Management and Reporting

1. Provides reconciliation oversight and support to customer agencies, as appropriate, relative to the entry of transactions processed into the financial/accounting systems; reports expenditures and collections processed by the National Finance Center and OCFO-COD to the U.S. Department of the Treasury (Treasury) to meet regulatory timelines; certifies the legality and accuracy of payments of travel and commercial transactions in accordance with stringent established controls utilizing accounting expertise.
2. Reviews and certifies that the legality of payments and collections processed by OCFO-COD are in accordance with Generally Accepted Accounting and Auditing Standards and applicable laws and regulations of the Comptroller General and Treasury.
3. Analyzes and reconciles automated financial data and prepares reports for submission to customer agencies and other Government entities; provides customer agencies with expert advice in developing new reports/systems or modifying existing reports/systems to meet their needs and improve controls and processes; analyzes recurring problems and initiates corrective action to the chart of accounts and/or internal control procedures.
4. Reviews and analyzes financial data for each agency to ensure the accuracy of the accounting data being reported (reports include, but are not limited to, Federal Agencies' Centralized Trial Balance System (FACTS) I and II and submits as appropriate; prepares the Treasury Report on Receivables (TROR) Due From the Public and submits in compliance with Treasury's stringent reporting guidelines; prepares the Footnotes to the Financial Statements in compliance with USDA's reporting timelines.
5. Performs the cash reconciliation operation and submits monthly Financial Management Service (FMS) 224 reports to Treasury, by the third business day of the following month, for all customer agencies serviced by OCFO-COD.

6. Performs reconciliation of transactions recorded in the USDA property subsidiary systems to the associated accounts in the customer agencies' general ledgers; performs reconciliation of transactions recorded to the USDA Suspense Treasury Symbols to assure that transactions are properly classified to the appropriate non-suspense Treasury Symbols in a timely manner; proactively coordinates with agency representatives until items are reconciled; performs ongoing, in-depth analysis to determine the root causes for out-of-balance conditions until a solution is identified and a cost benefit-based change request is made and tracked to completion.
7. Provides oversight and reporting responsibility for USDA internal financial metrics and Government-wide financial metrics including, but not limited to, Understated Budgetary Resources, Intragovernmental Payment and Collection (IPAC) Suspense Clearing, Property Suspense Clearing and Inventories, Fund Balance with Treasury (Net), timeliness and accuracy of Treasury FMS 224 reporting; and partners with USDA customer agencies to improve scores on the President's scorecard.
8. Ensures that all IPAC transactions charged to OCFO-COD-serviced Agency Location Codes (ALC) are appropriately downloaded from Treasury and properly recorded in the general ledger; provides extensive coordination and assistance to customer agencies in matching each payment and collection transaction in suspense to the appropriate obligation and billing document to clear their suspense accounts, with the goal of achieving and maintaining "green" on the President's scorecard for each agency.
9. Acts as the agency liaison for mandated/other changes affecting financial management and reporting; administrative payments and certification systems; vendor and customer collection/debit voucher processing; participates in the planning, development, testing, and implementation of the changes to minimize negative impact on the functional process and the customer agencies; initiates enhancements to system functionality to provide more cost effective and improved service utilizing this process.
10. Conducts in-depth studies and, when necessary, performs an evaluative analysis of OCFO-COD-established programs to improve the processes and procedures relative to financial management and reporting functions and to ensure all controls related to financial management and reporting are in place to avoid waste, fraud, and abuse.
11. Performs a reconciliation of feeder system transactions to ensure update to the financial/accounting system DocLoad process is made, in accordance with recognized internal control procedures.
12. Controls the scheduling and running of all processing cycles for Foundation Financial Information System (FFIS)-based customer agencies, which update transactions into the financial/accounting system; monitors cycles to ensure expected results are achieved.
13. Controls the maintenance of various critical accounting reference tables, including the Department's vendor file, in a central location. In this role, ensures that vendors added to the tables are subjected to numerous validity checks that further guarantee the accuracy of the database.

14. Provides necessary technical advice and staff assistance to financial management communities by interpreting financial management system standards and procedures. Performs reviews during system implementation and makes recommendations for policy or system changes. Develops and implements accounting policies as applicable to financial systems. Provides operational support for the financial management systems. Provides accounting expertise to the Financial Systems Configuration Control Board (CCB).
15. Ensures that financial management systems are fully compatible with internal and external guidance and in compliance with generally accepted accounting principles. Oversees the development and implementation of a wide range of financial management system standards and procedures (accounting, data standards, reporting).

#### Administrative Payments, Collections, and Certification

1. Operates the payment and certification process relative to the USDA automated Administrative Payment Systems (Travel, Integrated Acquisition, Telephones, Utilities, Government Transportation, Travel); certifies payments generated by the systems as well as entered directly into the financial/accounting system by customer agencies.
2. Performs several document processing functions to ensure timely payments, collection/debit voucher processing, such as fax assembly, indexing, data entry functions of transactions, and error management.
3. Analyzes, researches, and coordinates corrective action with the responsible agency for transactions failing the automated process relative to payment, collection, property, or accounting-related errors to ensure timely and accurate payment, collection/debit voucher processing, and financial reporting.
4. Establishes audit sampling or other controls to mitigate risk of erroneous or fraudulent payment in compliance with A-123 risk and control criteria, both internally and externally.
5. Conducts on-going analysis of administrative payments based on the resolution of rejected items and audit findings to improve functionality and system controls; provides agency-specific analysis, under separate reimbursable agreements, when requested.
6. Reconciles Fleet Sales Tax Reclamation Refunds payments for USDA agencies under the terms of a reimbursable agreement with Office of Procurement and Property Management-Project Systems Division.
7. Processes transactions under the terms of a reimbursable agreement with the Agricultural Research Service (ARS), including obligations, payments, collections, etc., and assisting with inquiries from ARS personnel; develops analytical tools (delinquent debt, unbilled expenditures) to assist the agency in the performance of its mission.
8. Ensure the timely and accurate processing of all collections (including lockbox collections) to the FMMI General Ledger (GL). This includes credit cards, pay.gov, fedwire, and other transactions processed by Treasury via the CA\$HLINK/TRS systems.

9. Monitor FMMI aged account receivables. Print and mail the Bill for Collections for any administrative overpayments, such as travel vouchers and administrative payments. This also includes the timely processing of the accounts receivable, interest, penalty, and administrative fees upon receipt of the collection from the customer/vendor.
10. Ensure the accurate reversal/cancellation of the account receivable, filing of the supporting documentation, agency notification, and removal of the transaction from the Treasury Fed Debt System, as appropriate.
11. Analyze, research, and process aged FMMI receivables in the Treasury Fed Debt System, including monitoring the collection efforts provided by the private collection agencies and the Treasury Offset Program System (TOPS).
12. Bill and collect travel advance balances to include salary offset, as appropriate.
13. Process credit card collections to the FMMI GL under a reimbursable agreement with the Forest Service.
14. Monitors and reports the types of administrative payments made to commercial vendors.
15. Coordinates with responsible agency the proper handling of Treasury-cancelled payments and collection/debit voucher processing to update financial/accounting system and initiate replacement payment, as appropriate.

#### Customer Support

1. Develop and maintain comprehensive MOU/SLAs defining OCFO-COD services and the responsibilities of OCFO-COD and customer agency to ensure that segregation of duties, as mandated by A-123 principles, are documented and maintained.
2. Serves as liaison between OCFO-COD and user field offices, customer agencies, and/or the Department to provide OCFO-COD services and resolve problems; makes frequent contact with customer agencies to evaluate their satisfaction with OCFO-COD services and solicit input for improvement, including aggressive coordination to resolve system problems.
3. Develops and conducts training in appropriate media, e.g., classroom, conference call, computer-based, etc., for users in the preparation and submission of processing documents, the navigational features of OCFO-COD-operated automated systems, best practices in using the systems effectively, and the resolution of technical problems related to system use for payment and accounting operations; provides training at no extra cost for new or substantially changed systems. Develops, markets, and provides cost-based training for existing systems, which provides customer agencies with the opportunity to maintain a highly trained workforce.
4. Conducts a minimum of three field visits annually to personally communicate with customer agencies and exchange information; collaborates to improve lines of communication and affect interaction for improving overall financial and administrative payments system processes and results. Conducts additional field visits to provide consultation, “troubleshoot” errors, and resolve problems, under separate reimbursable agreements, upon agency request.

5. Coordinates visits from agency representatives to OCFO-COD to allow customer agencies to become familiar with OCFO-COD operations and/or to work side-by-side with OCFO-COD staff members to resolve operational issues.
6. Develops and publishes procedures and bulletins relative to OCFO-COD operations and assists other OCFO organizations to finalize and publish bulletins to disseminate policy and other financial procedures; maintains publications on the COD Web site for easy access and continually reviews for timeliness, as appropriate.
7. Maintains the COD Web site to provide information about OCFO-COD business, contacts, procedures, bulletins, training opportunities, and other items of interest to customer agencies, with links to other sites, as appropriate.
8. Researches and responds to all written and telephone inquiries (including Congressional level correspondence) relative to administrative payments and collections, property management, accounting transactions, vendor file administration, tax Form1099 reporting, application scheduling, and all reporting and fiscal year schedules.
9. Serves as subject-matter experts relative to OCFO-COD operations and represents OCFO-COD in user group meetings to gather and provide information on user issues and concerns; communicates/coordinates with customer agencies, as appropriate, until issues and concerns are resolved.
10. Markets OCFO-COD services to potential customer agencies, as authorized.
11. Manages and operates the Contact Center (Tier 1) for financial/accounting system issues and inquiries; assigns, answers, resolves, follows-up, and closes inquiries.
12. Develops and provides to reports to agencies and USDA management to track financial/accounting system issues.
13. Provides analytical Tier Two support to address financial/accounting system issues, working with the system users and Technical Team to resolution.

#### Regulatory and Policy Compliance

1. Develops long- and short-range plans for the Division in coordination with OCFO Headquarters to improve OCFO-COD/Departmental services to customer agencies relative to financial management and regulatory compliance; ensures that clearances and approvals are obtained from the Chief Financial Officer (CFO), Deputy CFO, Office of the Inspector General, Office of the General Counsel, and Departmental Management and Staff Offices, as appropriate, prior to implementing any new or revised policies affecting assigned programs and operations. When applicable, maintains liaison with OCFO Headquarters, officials of the Department, other Government entities, and OCFO-COD-serviced customer agencies to ensure responsiveness of OCFO-COD-operated systems and services to meet customer regulatory compliance needs and increase value to taxpayers.
2. Participates fully in the formulation, development, and implementation of policies, strategic plans, system functionality, and procedures related to OCFO-COD operations and financial management programs; coordinates these programs

- with OCFO Headquarters, policy officials, and staff to reduce costs, improve controls, and eliminate risks of waste, fraud, and abuse.
3. Maintains constant liaison with OCFO Headquarters and agency CFOs to ensure all parties are well informed of OCFO-COD/Departmental operations and timelines and to maintain essential coordination in meeting the financial reporting requirements of the Federal government.
  4. Formulates and submits a proposed budget for OCFO-COD that delivers cost-effective services required by customer agencies; monitors the approved budget continually and adjusts spending, as necessary, to ensure additional/new mandated services are delivered without additional cost whenever possible. Adjustments may include shifting funds, eliminating processes that do not add value, or cross-utilization of resources to meet changing workloads.
  5. Produces and reconciles Internal Revenue Service (IRS) Forms 1099 for all applicable payments originating from USDA; provides 1099s to recipient taxpayers and transmits the data to IRS; operates the 1099 help desk and responds to taxpayer inquiries regarding 1099s; performs analyses of 1099 data using the IRS Taxpayer Identification Number (TIN) matching database.
  6. Participates, advises, and collaborates, as appropriate, in improving financial management and administrative payments operations to reduce costs and improve services as a most efficient organization (MEO) in compliance with budgetary constraints and safeguarding taxpayer dollars; maintains vigilance to validate budgetary spending is in line with approved allocations.
  7. Interprets proposed legislation and analyzes impact on OCFO-COD operations; determines the appropriate changes and takes the lead, when required, to implement changes.
  8. Maintains a calendar of Government/Departmental regulatory reporting requirements and provides compliance information in support of the Department and customer agencies, as required.
  9. Provides Monthly Certification Report of Financial Processes certifying the status of those tasks performed by OCFO-COD in support of FFIS and FMMI customer agencies' periodic certification submission of the Financial Management Matrix to OCFO.
  10. Administers annual A-123 quality control reviews/studies and testing to validate that controls against waste, fraud, and abuse relative to all OCFO-COD processes and procedures are in place and fully adhered to. This relates to every aspect of assigned cycles and processes within and outside OCFO-COD.
  11. Develops Division requirements, coordinates testing, documents internal and external procedures, and implements new and/or changed applications or operating systems applicable to OCFO-COD business processes that comply with legal requirements, system, and operational efficiencies, and meet customer needs, as appropriate.
  12. Maintains an effective Business Continuity Plan (BCP) to minimize the impact on customer agencies and vendors in the event of a disaster or other disruption of OCFO-COD operations; maintains a separate BCP that deals with the effects of disruption of OCFO-COD operations that may result from a human pandemic event, where devolution of OCFO-COD functions to outside entities may be

required. The infrastructure of these plans covers identification of essential functions, customer alerts, order of succession, personnel security, tracking, telework, and human resources issues, while also focusing on employee health and safety issues. Provides to customer agencies documentation and delivery of training for devolved functions; carefully maintains all BCP plans and conducts recurring drills to test their validity. When required, devolves essential functions to all customer agencies or devolves certain operations to specific customer agencies, which results in the most effective/efficient service to customer agencies and business partners.

13. Manages all aspects of security access approvals, maintains separation of duties, and monitors employee access on an on-going basis to safeguard customer resources and protect the integrity of the systems OCFO-COD operates.