

FDA STAFF MANUAL GUIDES, VOLUME III - GENERAL ADMINISTRATION

FINANCIAL MANAGEMENT

FINANCIAL INTEGRITY

DISTRIBUTION OF FDA FINANCIAL DOCUMENTATION

Effective Date: 05/31/2018

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Appendix A - [FOIA Improvement Act of 2016 \(Public Law No. 114-185\)](#)

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1. PURPOSE.

The purpose of this guide is to ensure only those documents approved by the Office of Finance, Budget, and Acquisitions (OFBA) are distributed outside of the Food and Drug Administration (FDA). This policy sets forth the requirement for verifying the accuracy of financial documents prior to release outside of FDA. The procedures set forth in this policy promote the integrity of the financial documents distributed to FDA components and released outside of FDA for purposes including, but not limited to, Freedom of Information Act (FOIA) requests, Government Accountability Office (GAO) requests, audit requirements, or press. This policy pertains only to verification of the accuracy of financial documents prior to release and does not include all requirements that may apply to the release of documents outside FDA.

2. BACKGROUND.

OFBA is charged with the authority to provide executive leadership over all FDA financial, budgetary, and acquisitions programs, and direct oversight on all matters related to financial systems and operations, policy and standards, and internal controls. In executing this authority, OFBA is responsible for ensuring the accuracy

of all financial documents released from its Offices for distribution to other FDA components or for distribution outside the Agency by FDA Centers/Offices.

3. REFERENCE/AUTHORITY.

- A. FDA Staff Manual Guide 1117.8b, Office of Finance, Budget, and Acquisitions, Effective Date: 09/30/2013
(<https://www.fda.gov/downloads/AboutFDA/ReportsManualsForms/StaffManualGuides/UCM269268.pdf>)
- B. Government Accountability Office, A Glossary of Terms Used in the Federal Budget Process (<http://www.gao.gov/assets/80/76911.pdf>)

4. DEFINITIONS.

- A. Financial Document** – Any document that describes an entity's budgetary, financial or acquisition data for a specified period.

5. POLICY.

All financial documents to be distributed outside of FDA must be reviewed and validated, prior to release, by the appropriate OFBA Office Director: Director of Office of Financial Management, Office of Budget, Office of Acquisition and Grants Strategy, or Office of Congressional Affairs.

OFBA employees and Centers/Offices planning to release financial documents to any entity outside FDA must ensure that these documents are provided to OFBA to be reviewed for accuracy and are approved by the appropriate OFBA Office Director prior to distribution.

Approval from an OFBA Office Director is not required to share financial documents internally within FDA.

OFBA approval is not required to rerelease financial documents or information contained in financial documents that have been previously released outside of FDA in accordance with this policy.

This requirement does not supersede or replace any other applicable requirements for releasing documents outside the Agency.

6. RESPONSIBILITIES.

A. Responsibilities of OFBA Employees:

- 1. Obtain approval from appropriate OFBA Office Director on financial documents prior to release outside of FDA

2. Obtain approval from appropriate OFBA Office Director for any request received from FDA Center/Office to release financial document(s) to an entity outside of FDA

B. Responsibilities of FDA Centers/Offices:

1. Verify with and receive approval from OFBA Office contacts prior to releasing financial documents to any entity outside of FDA

C. Responsibilities of OFBA Office Directors:

1. Review and approve all financial document release requests, received from their Office contacts, prior to release outside of OFBA or FDA. Document received should be responded to no later than five business days of its receipt

7. PROCEDURES.

A. Approval for Release of Financial Documents

1. Before any financial documentation is published, it must be submitted to appropriate OFBA Office Director for review and concurrence. Prior to distribution outside of FDA, OFBA employees or the Center/Office requestor must submit via email the financial document(s) for release and a summary of the request for distribution to the appropriate OFBA Office Director for review and approval.
2. Upon receipt of a request for release of financial document(s), OFBA Office Directors should review request and document(s) for accuracy and appropriateness and provide approval no later than five business days via email to the requestor.
3. When document(s) are received from the Centers/Offices, OFBA Office contact should review for accuracy and obtain approval through the process set out in Section 7.A.1.
4. Once approval is received from the appropriate OFBA Office Director, the OFBA Office contact should notify Center/Office requestor no later than five business days of request.

8. EFFECTIVE DATE.

This guide was signed by Sahra I. Torres-Rivera, Deputy Chief Financial Officer – Office of Finance, Budget, and Acquisitions, and is effective May 31, 2018.

9. Document History - SMG 2350.4, Distribution of FDA Financial Documentation

STATUS (I, R, C)	DATE APPROVED	LOCATION OF CHANGE HISTORY	CONTACT	APPROVING OFFICIAL
Initial	03/06/2009	N/a	OC/OO/ OM/OFM	William Collinson, Director, OFM
Revision	05/21/2018	N/a	OC/OO/ OFBA/OFM	Sahra Torres-Rivera, Deputy CFO

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