

FDA Staff Manual Guides, Volume I – Organizations and Functions

Department of Health and Human Services

Food and Drug Administration

Office of Operations

Office of Finance, Budget, Acquisitions, and Planning

Office of Financial Management

Division of Accounting

Effective: February 9, 2022

1. Division of Accounting (DCNECA).

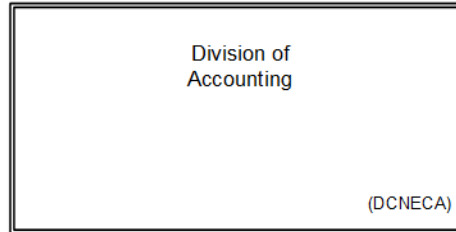
- A. Prepares the Food and Drug Administration's (FDA) financial statements for submission to the Department of Health and Human Services (DHHS) and integration into the Department's consolidated financial statements.
- B. Prepares and submits all required external reports required by the Department of the Treasury that report various accounting events.
- C. Serves as liaison for the FDA's annual financial statement audit; coordinating various tasks from the Department and the auditors.
- D. Responds to audit and A-123 findings by developing comprehensive corrective action plans to address deficiencies.
- E. Reconciles all major sub-ledger accounts (such as accounts payable, financial balance with Treasury, suspense) to the FDA's general ledger.
- F. Serves as FDA lead for financial policy oversight, review, and implementation.
- G. Plans, evaluates and coordinates activities to ensure FDA is in compliance with federal government accounting policy and procedures.
- H. Prepares various sub ledgers to general ledger reconciliations to ensure accuracy of financial data and identify possible issues that could impact operations.
- I. Reconciles General Ledger's equipment account to Property Management Information System (PMIS) to ensure all capital personal property items are properly monitored and recorded
- J. Develops and modifies, as needed, all accounting procedures for FDA, both headquarters and field. Implements and controls a reporting structure to track and measure performance against a variety of financial goals and objectives.

K. Processes Inter-governmental Payment and Collection (IPAC) payments for Inter-Agency Agreements (IAGs).

2. Authority and Effective Date.

The functional statements for the Division of Accounting were approved by the Acting Commissioner of Food and Drugs on December 7, 2021, and effective on February 9, 2022.

**Department of Health and Human Services
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Staff Manual Guide 1117A.631
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The following is the Department of Health and Human Services, Food and Drug Administration, Office of the Commissioner, Office of Operations, Office of Finance, Budget, Acquisitions, and Planning, Office of Financial Management, Division of Accounting organization structure depicting all the organizational structures reporting to the Director:

Division of Accounting (DCNECA)