

**FDA STAFF MANUAL GUIDES, VOLUME I - ORGANIZATIONS AND
FUNCTIONS**

FOOD AND DRUG ADMINISTRATION

OFFICE OF OPERATIONS

OFFICE OF FINANCE, BUDGET AND ACQUISITIONS

OFFICE OF FINANCIAL OPERATIONS

OFFICE OF FINANCIAL MANAGEMENT

DIVISION OF ACCOUNTING

Effective Date: 07/08/2011

1. DIVISION OF ACCOUNTING (DMMD CAB)

- A. Prepares the Agency's 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 Agency'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 Agency's general ledger
- F. Serves as Agency lead for financial policy oversight, review, and implementation
- G. Plans, evaluates and coordinates activities to ensure Food and Drug Administration (FDA) is in compliance with federal government accounting policy and procedures
- H. Serves as Agency Property Management Officer, reviewing and implementing property policy as well as managing the annual inventory

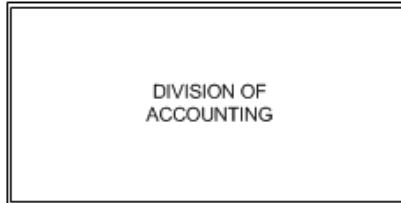
- I. Prepares various sub ledgers to general ledger reconciliations to ensure accuracy of financial data and identify possible issues that could impact operations
- J. Reconciles General Ledger's equipment account to Property Management Information System (PMIS) to ensure all capital personal property items are properly monitored and recorded
- H. 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
- I. Processes IPAC payments for Inter Agency Agreements (IAGs)

2. AUTHORITY AND EFFECTIVE DATE

The functional statements for this Division were approved by the Secretary of Health and Human Services, effective July 8, 2011.

STATUS (I, R, C)	DATE APPROVED	LOCATION OF CHANGE HISTORY	CONTACT	APPROVING OFFICIAL
Initial	08/23/2007	N/a	OC/OO/ OM/OMP	Secretary of the Department of Health and Human Services
Revision	01/13/2009	N/a	OC/OO/ OM/OMP	Commissioner of the Food and Drug Administration
Revision	08/07/2009	N/a	OC/OA/OM/ OBOHCP/OMP	Secretary of the Department of Health and Human Services
Revision	07/08/2011	N/a	OO/OM	Secretary of the Department of Health and Human Services

FOOD AND DRUG ADMINISTRATION
OFFICE OF OPERATIONS
OFFICE OF FINANCE, BUDGET AND ACQUISITIONS
OFFICE OF FINANCIAL OPERATIONS
OFFICE OF FINANCIAL MANAGEMENT
DIVISION OF ACCOUNTING



Staff Manual Guide 1117.8312
Organizations and Functions
Effective Date: 07/08/2011

The following is the Food and Drug Administration, Office of Operations, Office of Finance, Budget and Acquisitions, Office of Financial Operations, Office of Financial Management, Division of Accounting organization structure depicting all the organizational structures reporting to the Office Director.

DIVISION OF ACCOUNTING