

Department of the Interior Departmental Manual

Effective Date: 06/14/2021

Series: Organization

Part 112: Policy, Management, and Budget

Chapter 8: Office of Financial Management

Originating Office: Office of Financial Management

112 DM 8

8.1 Office of Financial Management. The Office of Financial Management (PFM) provides leadership for the Department of the Interior (Department) in financial management. The PFM provides direction, planning, monitoring, oversight, coordination of financial policy, accounting and financial procedures, financial reporting, financial analysis, data analytics, travel management, public-private partnerships, donation processing, internal control reviews and assessments, fraud awareness, risk management, and audits (internal and external) for the Department. The PFM provides management and oversight and necessary leadership to continue to improve the effective and efficient use of the Department's resources, provides timely and accurate information for program managers and other stakeholders, and responds to citizens' needs.

8.2 Functions. The PFM performs the following functions:

- A. Provides technical advice to the Assistant Secretary – Policy, Management and Budget/Chief Financial Officer (CFO) on financial management and related issues.
- B. Provides technical guidance and assistance to Bureau CFOs on financial management activities.
- C. Provides technical guidance and assistance to Bureaus and Offices to facilitate financial management objectives Department-wide.
- D. Provides technical advice and oversight on streamlining financial management systems and operations, including process re-engineering.

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Replaces 5/13/19 #4091

- E. Prepares policies and procedures for systems development and facilitates implementation of integrated automated financial management systems.
- F. Prepares for publication and maintains appropriate Department-wide financial management regulations, policies, procedures, and data requirements.
- G. Represents the Department and/or coordinates Bureau participation on all functionally related interagency committees and task forces/working groups, as well as steering and advisory committees, such as the Federal Accounting Standards Advisory Board (FASAB), that develop and shape Government-wide financial management standards and policies.
- H. Serves as principal focal point and liaison for the Department in dealing with external organizations, such as the Government Accountability Office (GAO), Office of Management and Budget (OMB), Department of the Treasury (Treasury), and other executive agencies on financial management and audit issues.
- I. Reviews regulations, policies, and operational matters relating to financial management that require Departmental approval and advises and makes appropriate recommendations.
- J. Directs or supports the activities of Bureau and Office committees that are established to develop Department-wide policies, exchange information, standardize procedures, and automate systems to improve financial management service to customers.
- K. Promotes career development, professional training, and reassignments between Bureau and Office staff engaged in financial or related functions administered by the PFM and participates in interagency activities related to these initiatives.
- L. Prepares the Agency Financial Report (AFR) for the Department, including the consolidated audited financial statements.
- M. Develops financial policies and procedures to implement the risk-based internal control program for the Department and coordinates Department-wide compliance with the Federal Managers' Financial Integrity Act (FMFIA).
- N. Coordinates audit tracking and audit follow-up for all internal audits, Office of Inspector General and GAO audit activity, and single audits through oversight of Bureau and Office actions to implement referred audit recommendations.

O. Promotes new initiatives to streamline travel and related processes, provides leadership on the Department's Government-wide e-Travel initiatives, and provides relocation services information to employees.

P. Provides advisory support to Bureaus and Offices on financial policies and implementing initiatives related to the Charge Card Program, including exercising responsibilities relative to the corporate charge card and three primary business lines of the program: travel, purchase, and fleet.

8.3 Organization. The Director, PFM, provides leadership and oversight for the office and serves as the Department's Deputy CFO. The Deputy CFO is the spokesperson for the Department CFO. The Deputy CFO is charged with providing guidance and direction over the day-to-day operations, development, and implementation of the CFO Act roles and responsibilities. In that capacity, the Deputy CFO supports the CFO in financial management matters Department-wide. The Deputy CFO is the personal representative of the CFO in interaction with Bureau heads, Bureau CFOs, and other program and financial management leaders and managers. The Deputy CFO is also the Chair of the Department's Chief Financial Officers Council, which consists of all Bureau CFOs. Other specific duties of the Deputy CFO are defined in the CFO Act of 1990. These and other authorities of the Deputy CFO are outlined in [330 DM 3](#), *DOI Financial Management Organization*.

The Director is a co-owner of the Financial and Business Management System (FBMS) and manages system changes and data flowing through the core accounting system as required under the CFO Act of 1990. The Director is assisted by a Deputy Director, a senior advisor, and chief of staff who oversees the administrative support staff. The Deputy Director also oversees the following divisions:

A. The Financial Reporting Division (FRD). The FRD is the principal lead on consolidating the Department's financial reporting to the Treasury and OMB. The FRD provides reporting leadership and guidance to the Department's Bureaus in preparation of the AFR/ MD&A Financial and Analysis Section, Reconciliation to the Statement of Budgetary Resources (SF-133), Intragovernmental Differences Report and Reconciliation (IGT) per Treasury guidance. FRD serves as the authority on financial reporting by interpreting and applying governance as defined by OMB A-136 Financial Reporting Requirements, Statements of Federal Financial Accounting (SFFAS), and the Federal Accounting Standard Advisory Board (FASAB) in compliance with the CFO Act of 1990 and the Government Performance and Results Act (GPRA).

B. Audit Management Division (AM). The AM is responsible for providing guidance, governance, recommendations, corrective action plans, and audit follow-up. The AM helps to ensure compliance with the Chief Financial Officer Act, the full scope of OMB Circular A-50 Revised- Audit Follow-Up, and OMB Circular A-133 Single Audit. The AM also fulfills the Department's audit follow-up responsibilities by providing oversight and guidance over Bureaus and Offices efforts to address audit findings and recommendations as well as resolving disputed audit findings and recommendations. The AM manages the Conference Approval process for the Department.

C. The Internal Control and Evaluation Division (ICE). The ICE is responsible for ensuring internal control testing and assessments throughout the Department, fraud training, fraud awareness, and managing and evaluating other financial management risks. The ICE also ensures compliance with the Federal Managers' Financial Integrity Act (FMFIA) as implemented by OMB Circular No. A-123 regarding internal control over financial reporting, Improper Payments Information Act of 2002, the Improper Payments Elimination and Recovery Act of 2010 (IPERA), and the Improper Payment Elimination and Recovery Improvement Act of 2012.

D. Departmental Offices Finance Division (DOF). The DOF is responsible for providing accounting guidance, expertise, reporting, and oversight functions to all offices in the Office of the Secretary (including the Immediate Office of the Secretary) to ensure financial data and subsequent financial statement reporting are accurate, timely, and in compliance with applicable FASAB, OMB, Treasury, and GAO standards. The DOF performs data validations, reviews, analysis, and reconciliations; provides CFO audit support, and actively participates in support of the Department's consolidated internal control and financial reporting processes. In addition, the DOF manages and coordinates the Charge Card Program for the Office of the Secretary.

E. Financial Policy and Operations (FPO). The FPO is responsible for coordinating and maintaining financial policy, and other operational policy/areas throughout the Department. This includes reviewing and updating policy from the OMB, Treasury, and for Department-wide decision-making and management, as well as participating in various workgroups to ensure that Department interests are addressed. The FPO is also responsible for the coordination and completion of the AFR; asset and debt management policy functions; maximizing the use of electronic media for communicating policies, processing receipts, and disbursements; developing and prescribing financial policies, including but not limited to procedures related to cash management and accountability, pay administration and Treasury collections. The FPO manages and coordinates the travel and relocation program for Departmental

Offices, as well as overall Department policy in those areas. It also oversees the Department's Partnership and Donation programs.

F. Financial Systems and Data Analytics (FSDA). The FSDA is responsible for coordinating and maintaining a master set of definitions of financial data and related codes necessary for reporting to OMB, Treasury, and for Department-wide decision making and management of financial reporting, as well as participation in various workgroups to ensure the interests of the Department are addressed. Included in the FSDA realm of responsibility is the collection of financial performance data and data analysis. The FSDA provides audit support through facilitating alternative and interactive reporting (i.e., visualizations); participating in Department reporting strategy groups; agile project management; and the development of visualizations. The FSDA is also responsible for developing cost accounting structures to support program performance and cost recovery goals of Activity Based Costing and for coordinating and managing system-related issues for financial reporting, audit support, facilitating alternative and interactive reporting (i.e., visualizations), in Department reporting strategy groups, and agile project management. The FSDA also manages and coordinates travel and relocation data.

OFFICE OF FINANCIAL MANAGEMENT (PFM)

