



United States Department of the Interior

OFFICE OF THE SECRETARY

Washington, DC 20240

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FINANCIAL MANAGEMENT MEMORANDUM 2015-016 (Vol. V.D)

To: Bureau Chief Financial Officers

From: Douglas A. Glenn 
Deputy Chief Financial Officer and Director
Office of Financial Management

Subject: Requesting Financial Policy Guidance or Technical Accounting Issue Resolution

The purpose of this memorandum is to provide guidance on the Office of Financial Management's (PFM) response to requests for new or revised financial policy, interpreting financial policy, and addressing financial accounting and reporting technical issues. The process of writing and interpreting financial policy as well as making financial accounting and reporting decisions includes: (1) obtaining and reviewing the policy request or technical issues submitted by the Bureaus on the Financial Guidance Request Form; (2) interpreting accounting standards; (3) interpreting the implications of Office of Management and Budget guidance and the Department of the Treasury regulations, etc.; and (5) determining how and where to gather information and whether additional research is necessary.

The PFM will determine how to best define the issues and associated questions and interpret whether the concerns are (1) financial or operational in nature, or a combination of the two; or (2) predominantly legal, budget, acquisitions, etc., that should be referred to the appropriate functional office to address the Bureau's request.

Please refer to the attached *Instructions for Requesting Financial Policy Guidance or Technical Accounting Issue Resolution* document and the *Financial Guidance Request Form* for submitting questions and/or requests. The completed information on the request form will help facilitate the research process and response time.

If you have any questions, please contact Paul McEnrue, Financial Reporting Division Chief in PFM, at (202) 208-3425 or via email at Paul_McEnrue@ios.doi.gov or Melanie Navarro, Policy Collaboration and Operations Division Chief in PFM, at (202) 208-6227 or via email at Melanie_Navarro@ios.doi.gov.

Attachment

cc: Bureau Finance Officers
Finance Officers Partnership
Financial Statement Guidance Team