



United States Department of the Interior

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To: Bureau Chief Financial Officers

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Subject: BIO Initiated Adjustments Policy

In fiscal year (FY) 2014, the Department of the Interior (DOI) received a finding that cited a lack of monitoring controls to effectively ensure Bureaus appropriately implemented and maintained mitigating controls when reviewing journal vouchers (JVs). During FY 2015, actions were taken to resolve this area of material weakness.

The Office of Financial Management (PFM), Financial Reporting Division (FRD) established a JV Policy Workgroup to review the existing policy, determine internal control limitations, and broaden the scope of the policy to include instances where JVs and other adjustments were being made on behalf of Bureaus by the Business Integration Office (BIO). Members of the workgroup consisted of FRD, Bureaus' financial reporting officers and staff, as well as the BIO.

As a result of the collaborative efforts of the JV Policy Workgroup, DOI established additional policies to improve internal controls related to monitoring. The JV policy content was also expanded to include review, approval, and documentation of JV's initiated by BIO on behalf of Bureaus.

Likewise, it was determined that a separate policy was needed for various instances when the BIO would have the need to initiate other adjustments over and above JVs on behalf of Bureaus. This memorandum establishes additional DOI policies to improve internal controls in this area.

Introduction

There are instances when the BIO is required to post other types of adjustments on behalf of a DOI. These scenarios are:

1. Corrections of Department of the Treasury (Treasury) Payment schedule documents that have failed at Treasury.
2. Assistance in backing out document chains due to incorrect process followed.
3. Mass reversals of documents related to E621 files (Receivable and Collections Interface)
4. Correction of documents that contain cross-Bureau data (i.e., Bureau of Ocean Energy Management Fund with Bureau of Safety and Environmental Enforcement Funds Center).
5. Correction of documents that require extensive effort, such as re-posting of documents using the debug mode to force specific values.
6. Budgetary Ledger and Automatic Budget Postings corrections.
7. Time sensitive corrections that require posting to a prior closed period. Having the BIO post the correction reduces the risk of a bureau user posting to that prior period while it is re-opened.
8. Correction of documents that did not post correctly due to an error in configuration set up.
9. Changes to Governmentwide Treasury Account Symbol configuration based on Treasury updates/Bureau requests.
10. Changes to Trading Partner Derivations.
11. Changes to existing posting models, due to Treasury changes or Bureaus determining was not initially set up correctly.

Roles and Responsibilities

Bureau

- The Bureau is responsible for submitting a Remedy Ticket for assistance.
- The Bureau is responsible for working with the BIO to test the correction process the BIO determines is appropriate.
- Upon agreement with the BIO on the testing/solution, the Bureau submits an approval email for the BIO to process the correction documents or program.
- Upon receipt of the posted document numbers, the Bureau is responsible for maintaining the email notification from the BIO on the document numbers for their audit files.
- The Bureau is responsible for determining if the Remedy Ticket number should be entered in the Document Header Text field of the documents posted. The Bureau can use the transaction FB02 – Change Document to update the documents.
- The Bureau is responsible for validating the documents the BIO posted have corrected the problem.

BIO

- The BIO is responsible for determining the correction solution.
- The BIO is responsible for working with the Bureau to test the recommended solution.
- The BIO is responsible for validating there is an approval to execute the recommended solution.

- The BIO is responsible for posting the correction documents/program and emailing the document numbers back to the bureau for their audit files.
- The BIO is responsible for attaching a listing of the document numbers posted to the Remedy Ticket.

Processes and Procedures

Bureau

- Prepares the Remedy Ticket for the issue.
- Assists the BIO with testing of the proposed solution to determine if the issue will be corrected as expected.
- Submits the approval for the BIO to process the correction.
- Maintains the email notification from the BIO on the posted document numbers for their audit files.
- The Bureau is responsible for determining if the Remedy Ticket number should be entered in the Document Header Text field of the documents posted. The Bureau can use the transaction FB02 – Change Document to update the documents.
- Validates the documents the BIO posted have corrected the problem.

BIO

- Reviews the Remedy Ticket and determines the process for correction.
- Works with the Bureau to test the proposed solution and determine if the problem will be resolved.
- Validates there is an approval to post the correction documents/programs in the Financial and Business Management System.
- Notifies the Bureau of the document numbers for their audit files.
- Attaches a listing of the document numbers posted to the Remedy Ticket.

If you have questions regarding this guidance, please contact Paul McEnrue, Financial Reporting Division Chief in the Office of Financial Management, at (202) 208-3425 or via e-mail at Paul_McEnrue@ios.doi.gov.

cc: Finance Officers Partnership
Financial Statements Guidance Team