CONTROLLERSHIP OPERATIONS DIVISION
(COD)

90 70 30 Controller Operations Division

Assignment of Functions

The Controller Operations Division (COD) of the Office of the Chief Financial Officer (OCFO) has responsibility for the U.S. Department of Agriculture's (USDA) financial management and reporting, administrative payments processing and certification, customer liaison and training administration, and related regulatory and policy compliance. These services are provided to customer agencies and are further defined under the Memorandums of Understanding (MOU) and Service Level Agreements (SLA) established between COD and the agencies. The following summarizes these functions and related processes:

Financial Management and Reporting

1. Utilizing accounting expertise, provides reconciliation oversight and support to agencies, as appropriate, relative to the entry of all transactions processed into the financial and accounting systems; reports all expenditures and collections processed by the National Finance Center and COD to the U.S. Department of the Treasury (Treasury) to meet regulatory timelines; certifies the legality and accuracy of payments of travel and commercial transactions in accordance with stringent established controls.
2. Reviews and certifies that the legality of payments processed by COD are in accordance with generally accepted accounting and auditing principles and applicable regulations of the Comptroller General and Treasury.
3. Analyzes and reconciles automated financial data and prepares reports for submission to agencies and other Government entities; provides agencies with expert advice in developing new reports/systems or modifying existing reports/systems to meet their needs and improve controls and processes; analyzes recurring problems and initiates corrective action to the chart of accounts and/or internal control procedures.
4. Experienced accountants review, analyze, and submit Foundation Financial Information System (FFIS) financial data for each agency to ensure the accuracy of the accounting data being reported (reports include, but are not limited to, Federal Agencies' Centralized Trial Balance System (FACTS) I and II); prepares the Treasury Report on Receivables Due From the Public (TROR) and submits in compliance with Treasury's stringent reporting guidelines; prepares the Footnotes to the Financial Statements in compliance with USDA's reporting timelines.
5. Performs the cash reconciliation operation and submits monthly reports to Treasury, by the third day of the following month, for all agencies.
6. Performs reconciliation of transactions recorded in the USDA property subsidiary systems to the associated accounts in the agencies' FFIS general ledgers; performs reconciliation of transactions recorded to the USDA Suspense Treasury

Symbols to assure that transactions are properly classified to the appropriate non-suspense Treasury Symbols in a timely manner; proactively coordinates with agency representatives until items are reconciled; performs ongoing, in-depth analysis to determine the root causes for out-of-balance conditions until a solution is identified and a cost benefit-based change request is made and tracked to completion.

7. Provides oversight and reporting responsibility for USDA internal financial metrics and Government-Wide financial metrics including, but not limited to, Understated Budgetary Resources, Clearing Account F3885 (IPAC), Property Suspense Clearing and Inventories, Fund Balance with Treasury (Net), Budget Clearing Account (Net) F3875, Timeliness of Treasury FMS 224 Reporting, and Accuracy of Treasury FMS 224 Reporting; partners with USDA agencies to improve scores on the President's scorecard.

8. Ensures that all Intragovernmental Payment and Collection (IPAC) transactions charged to COD-serviced Agency Location Codes (ALC) are appropriately downloaded from Treasury and properly recorded in the General Ledger; provides extensive coordination and assistance to agencies in matching each payment and collection transaction in suspense to the appropriate obligation and billing document to clear their suspense accounts, with the goal of achieving and maintaining "green" on the President's scorecard for each agency.

9. Fully documents mandated/other changes affecting financial management and reporting and administrative payments and certification systems in detailed user requirements; participates in the planning, development, testing, and implementation of the changes to minimize negative impact on the functional process and the customer; initiates enhancements to system functionality to provide more cost effective and improved service utilizing this process.

10. Conducts in-depth studies and, when necessary, performs an evaluative analysis of COD-established programs to improve the processes and procedures relative to financial management and reporting functions and to ensure all controls related to financial management and reporting are in place to avoid waste, fraud, and abuse.

11. In accordance with recognized internal control procedures, performs a reconciliation of feeder system transactions to ensure update to the FFIS DocLoad process is made.

12. Controls the scheduling and running of all processing cycles which update transactions into the accounting system; monitors cycles to ensure expected results are achieved.

13. Centrally controls the maintenance of various critical accounting reference tables, including the Department's vendor file. In this role, ensures that vendors added to the tables are subjected to numerous validity checks that further guarantee the accuracy of the database.

Administrative Payments and Certification

1. Operates the payment and certification process function relative the USDA automated Administrative Payment Systems (Travel, Integrated Acquisition,

Telephones, Utilities, Government Transportation); certifies payments generated by the systems as well as entered directly into FFIS by agencies.

2. Under the terms of a service level agreement with the Office of Procurement and Property Management (OPPM), monitors rebates for Purchase Card Management System (PCMS) (Purchase and Fleet), Individually Billed Travel (IBT) and Government Transportation System (GVTS) cards; conducts comparative analyses to determine if rebate volumes are in close range; calculates Fleet and IBT rebates based upon volumes provided by Bank of America; verifies receipt/collection of the rebates, provides acknowledgements as required, and credits OPPM.

3. Analyzes, researches, and coordinates corrective action with the responsible agency for all transactions failing the automated process relative to payment, property, or accounting-related errors to ensure timely and accurate payment and financial reporting.

4. Establishes audit sampling or other controls to mitigate risk of erroneous or fraudulent payment in compliance with A-123 Risk and Control criteria.

5. Conducts on-going analysis of administrative payments based on the resolution of rejected items and audit findings to improve functionality and system controls; provides agency-specific analysis, under separate reimbursable agreements, when requested, e.g., late payment interest penalties, error analyses, etc.

6. Processes transactions under the terms of a reimbursable agreement with the Agricultural Research Service (ARS), including obligations, payments, collections, etc., monitoring and correction of certain SUSF rejects, and assisting with inquiries from ARS personnel; develops analytical tools (delinquent debt, unbilled expenditures) to assist the agency in the performance of its mission.

7. Monitors and reports the types of administrative payments made to commercial vendors.

8. Coordinates with responsible agency the proper handling of Treasury-cancelled payments to update accounting system and initiate replacement payment, as appropriate.

Customer Liaison and Training Management

1. Serves as liaison between COD and user field offices, agencies, and/or the Department to communicate COD services and resolve problems; makes frequent contacts with customers to evaluate their satisfaction with COD services and solicit input for improvement, including aggressive coordination to resolve system problems.

2. Develops and conducts training in appropriate media, e.g., classroom, conference call, computer-based, etc., for users in the preparation and submission of processing documents, the navigational features of COD-operated automated systems, best practices in using the systems effectively, and the resolution of technical problems related to system use for payment and accounting operations; provides training at no extra cost for new or substantially changed systems, and develops, markets, and provides cost-based training for existing systems, which provides customers with the opportunity to maintain a highly trained workforce.

3. Conducts a minimum of three field visits annually to personally communicate with customer agencies and exchange information; collaborates to improve lines of communication and effect interaction for improving overall financial and administrative payments system processes and results. Conducts additional field visits to provide consultation, "troubleshoot" errors, and resolve problems, under separate reimbursable agreements, upon agency request.
4. Coordinates visits from agency representatives to COD to allow agencies to become familiar with COD operations and/or to work side-by-side with COD staff members to resolve operational issues.
5. As appropriate, develops and publishes procedures and bulletins relative to COD functions and assists other Associate Chief Financial Officer for Financial Operations (ACFO–FO) organizations to finalize and publish bulletins to disseminate policy and other financial procedures; maintains publications on the COD Web site for easy access and continually reviews for timeliness.
6. Researches and responds to all written and telephone inquiries (including Congressional level correspondence) relative to administrative payments, property management, accounting transactions, vendor file administration, tax Form1099 reporting, application scheduling, and all reporting and fiscal year schedules.
7. Maintains the COD Web site to provide information about COD business, contacts, procedures, bulletins, training opportunities, and other items of interest to the customers, with links to other sites, as appropriate.
8. Promotes and manages COD's Employee Suggestion Program, coordinates evaluation of all suggestions affecting COD operations, and based upon the approval, further coordinates implementation; keeps suggesters apprised of the status of their suggestions.
9. Serves as subject matter experts relative to COD operations and represents COD in user group meetings to gather and provide information on user issues and concerns; communicates/coordinates with customer agencies, as appropriate, until issues and concerns are resolved.
10. Markets COD services to potential customers, as authorized.

Regulatory and Policy Compliance

1. Develops long- and short-range plans for the Division in coordination with OCFO headquarters to improve COD/Departmental services to agencies relative to financial management and regulatory compliance; ensures that clearances and approvals are obtained from the Chief Financial Officer (CFO), Deputy CFO, Office of the Inspector General, Office of the General Counsel, and Departmental Administration and Staff Offices, as appropriate, prior to implementing any new or revised policies affecting assigned programs and operations. When applicable, maintains liaison with OCFO headquarters, officials of the Department, other Government entities and COD-serviced agencies to ensure responsiveness of COD-operated systems and services to meet customer needs and increase value to taxpayers.
2. Participates fully in the formulation, development, and implementation of policies, strategic plans, system functionality, and procedures related to COD

operations and financial management programs; coordinates these programs with OCFO headquarters, policy officials, and staff to reduce costs, improve controls, and eliminate risks of waste, fraud, and abuse.

3. Maintains constant liaison with the CFO, USDA agency CFO's, and OCFO headquarters to ensure all parties are well informed of COD operations and timelines and to maintain essential coordination in meeting the financial reporting requirements of the Federal Government.

4. Formulates and submits a proposed budget for COD that delivers cost-effective services required by our customer agencies; monitors the approved budget continually and adjusts spending as necessary to ensure additional/new mandated services are delivered without additional cost whenever possible. Adjustments may include shifting funds, eliminating processes that do not add value, or cross-utilization of resources to meet changing workloads.

5. Participates, advises, and collaborates, as appropriate, in improving financial management and administrative payments operations to reduce costs and improve services as a most efficient organization (MEO) in compliance with budgetary constraints and safeguarding taxpayer dollars; maintains vigilance to validate budgetary spending is in line with approved allocations.

6. Interprets proposed legislation and analyzes impact on COD's operations; determines the appropriate changes and takes the lead when required to implement changes.

7. Complies with regulatory requirements to conduct an annual Fair Act inventory and, as appropriate, conducts A-76 competitive sourcing studies relative to COD services. If the results of the studies indicate competitive outsourcing must be conducted, competes with other public and private entities to retain the function (ongoing vigilance and improvements are entailed to maintain COD as the MEO).

8. Maintains a calendar of Government/Departmental regulatory reporting requirements and provides compliant information in support of the Department and agencies, as required.

9. Administers annual A-123 Quality Control reviews/studies and testing to validate that controls against waste, fraud, and abuse relative to all COD processes and procedures are in place and fully adhered to. This process relates to every aspect of assigned processes relative to cycles within and outside COD.

10. As appropriate, develops division requirements, coordinates testing, documents internal and external procedures, and implements new and/or changed applications or operating systems applicable to COD business processes that comply with legal requirements and system and operational efficiencies, and meet customer needs.

11. Maintains an effective Business Continuity of Operations Plan (COOP) to minimize the impact on agencies and vendors in the event of a disaster or other disruption of COD services; maintains separate COOP plans that deal with the effects of disruption of COD services that may result from a human pandemic event, where devolution of COD functions to outside entities may be required. The infrastructure of these plans covers identification of essential functions, customer alerts, order of succession, personnel security, tracking, telework, and human resources issues, while also focusing on employee health and safety issues.

Provides to agencies documentation and delivery of training for devolved functions; carefully maintains all COOP plans and conducts recurring drills to test their validity. When required, devolves essential functions to all agencies or devolves certain services to specific agencies, which results in the most effective/efficient service to the customers and business partners.

12. Effectively manages all aspects of security access approvals, maintains separation of duties, and monitors employee access on an on-going basis to safeguard customer resources and protect the integrity of the systems COD operates.

13. Produces and reconciles Internal Revenue Service (IRS) Forms 1099 for all applicable payments originating from USDA; provides 1099s to recipient taxpayers and transmits the data to IRS; operates the 1099 help desk and responds to all taxpayer inquiries regarding 1099s; performs analysis of 1099 data using the IRS Taxpayer Identification Number (TIN) Matching database.