

and provision of guidance and financial management indicators that enable that ASBTF/CFO to evaluate the financial management programs and activities of the Department;

c. Provides support to the OPDIVs' Chief Financial Officers for financial planning and improvement initiatives;

d. Serves as principal staff advisors on fiscal and accounting policy matters to the Office of Finance;

e. Maintains liaison with the Office of Management and Budget (OMB), the Treasury Department, the General Accounting Office (GAO), the General Services Administration and other agencies on all financial management policy matters;

f. Maintains the Department Accounting Manual (DAM) which is the official accounting standard for recording and reporting accounting transactions;

g. Provides advice and assistance to OPDIVs and STAFFDIVs on financial accounting and related fiscal matters, government-wide accounting standards and serves as principal advisor to the DASF as it relates to financial statement preparation, audit and financial reporting;

h. Prepares, analyzes, coordinates and assesses financial data reflecting financial, accounting and performance information of the department financial activities;

i. Recommends policy and maintains a system for tracking and improving cash and credit management and debt collection performance throughout the Department;

j. Prepares the annual HHS report on CFO activities as guided by the DASF/Deputy CFO.

3. *Program Management and Systems Policy Office (AMS4)*. The Program Management and Systems Policy Office has the following components:

- Program Management Office (AMSA)
- Division of Accounting and Fiscal Policy (AMS41)
- Division of Financial Systems Policy (AMS42)

a. *Program Management Office (AMSA)*. The Office is responsible for overseeing the design and implementation of a department-wide unified financial management system (UFMS) consistent with the Secretary's directive. The system consists of two major components: the Healthcare Integrated General Ledger Accounting System (HIGLAS) at the Centers for Medicare and Medicaid Services (CMS) and a system for the rest of the Department. The office's responsibilities include:

(1) Overseeing the design, development, and implementation of

the UFMS and the development of life-cycle and budgetary plans;

(2) Monitoring the milestones and schedules as well as budget expenditures;

(3) The meditation and coordination of UFMS activities throughout all levels of HHS;

(4) Ensuring that the UFMS complies with applicable Federal accounting concepts and standards, as well as all HHS accounting policies and procedures;

(5) Ensuring that business requirements are met, the future direction of the initiative is consistent with HHS planning, and the status of the project is appropriately communicated to internal and external organizations;

(6) Overseeing a comprehensive program of change management that includes addressing department communication, training plans and human resource issues;

(7) Coordinating with workgroups to maximize the input from the cross-functional areas of HHS into the implementation process; and

(8) Overseeing all risk management plans to ensure that risks to the Program are identified and effective mitigation strategies developed.

b. *Division of Accounting and Fiscal Policy (AMS41)* The Division:

(1) Develops uniform business rules, data standards and accounting policy and procedures in support of new financial systems implementations. Ensures the development of ongoing accounting policy that further supports the consistent development and implementation of these systems;

(2) In collaboration with the Office of Financial Policy, provides advice and assistance to OPDIVs and STAFFDIVs on financial accounting and related fiscal matters, and advises the DASF on such matters as they related to financial systems implementations; and

(3) Maintains liaison with the Office of Management and Budget (OMB), the Treasury Department, the General Accounting Office (GAO), and other agencies on accounting and fiscal years matters as they relate to financial systems implementations.

c. *Division of Financial Systems Policy (AMS42)* The Division:

(1) Develops department-wide policies and standards for financial and mixed financial systems;

(2) Provides advice and serves as the focal point with OMB, Treasury, GAO and other Federal control agencies on financial systems compliance matters;

(3) Provides for the establishment of Department-wide financial definitions and data structures;

(4) Provides for the administration of a data integrity and quality control program to ensure compliance with applicable Federal directives, Departmental financial systems policy and automated financial data exchange requirements;

(5) Oversees and monitors existing Department-wide and component accounting and financial management systems;

(6) In collaboration with the Office of Financial Policy, advises the DASF on financial systems related matters; and

(7) Maintains liaison with the OMB, Treasury, GAO and other agencies on matters involving financial systems.

4. *Office of Audit Resolution and Cost Policy (AMS5)*. The Office of Audit Resolution and Cost Policy provides leadership in the areas of resolving cross-cutting audit findings and managing cost policy. The Office has functional responsibility for cost principles and Department-wide cost policies and procedures affecting grants and contracts. It performs the following functions.

a. Serves as the Departmental liaison and maintains working relationships with OMB and other Federal agencies in the development of government-wide cost principles and Department-wide audit resolution policies; maintains similar relationships with associations of State, universities and other grantee and contractor organizations;

b. Reviews and resolves audit reports containing monetary and/or systemic findings of grantee and contractor organizations affecting the programs of more than one Operating or Staff Division or Federal agency. Conducts or arranges for additional reviews as needed;

c. Coordinates where necessary with other affected Federal agencies to establish a uniform Federal position on the actions needed to be taken and negotiates resolution on behalf of all Federal Departments and agencies;

d. When deemed necessary to protect the interests of the Department, makes recommendations to the Secretary, the ASBTF and other officials on safeguards or other actions against a grantee or contractor, where the organization is unwilling or unable to correct serious deficiencies in a timely manner;

e. Provides and arranges for technical assistance and/or training programs to grantee, contractors, and other Operating and Staff divisions on audit resolution, cost reimbursement and financial management of grants and contracts;

f. Upon request, reviews and approves accounting or other systems developed