

effective safeguards are in place to prevent fraud, waste and abuse; (13) assists in identifying or conducting special financial management training programs; and (14) maintains liaison with the Office of the Secretary, Department of Health and Human Services, and other Government organizations on financial management matters.

*Office of the Director (HCAJ21).* (1) Provides leadership and guidance in all areas of financial management; (2) serves as a CDC witness in budget hearings before Committees of Congress, Office of Management and Budget, and Department of Health and Human Services; (3) participates with top management in program planning and policy determinations, evaluations, conferences, and decisions concerning financial resources; (4) provides a centralized source for current information on financial management legal and regulatory requirements governing the prevention and control of diseases; (5) advises the CDC Deputy Director for Program Management concerning reprogramming of funds; and (6) provides consultation and assistance in financial management to State and local health departments when requested by CDC officials.

*Financial Policy and Internal Quality Assurance Activity (HCAJ212).* (1) Provides leadership, consultation, guidance and advice on financial policy and internal quality assurance matters for CDC; (2) develops, analyzes, and evaluates financial management policies, guidelines, and services which have CDC-wide impact; (3) works with personnel from all disciplines within CDC to identify the areas in which financial policy needs to be strengthened; (4) reviews, assesses, and recommends financial policy that is consistent with internal controls and the hierarchy of Federal and Department of Health and Human Services policies and procedures; (5) ensures that resources are safeguarded against fraud, waste, and abuse; managed economically and efficiently; and desired results are achieved; (6) reviews and independently assesses the soundness, adequacy, and application of budgetary and accounting controls; (7) reviews the reliability and integrity of financial and budget information and the means used to identify, measure, classify, and report such information; (8) reviews the adequacy and effectiveness of systems and procedures having an impact on expenditures of funds and use of resources; (9) assesses the reliability and accuracy of accounting and budgetary data and reports developed within CDC; and (10)

identifies problems and weaknesses in internal controls and provides reliable information for management to base corrective action.

*Accounting Branch (HCAJ22).* (1) In conjunction with the Financial Policy and Internal Quality Assurance Activity, develops accounting and travel policies and procedures for CDC; (2) provides financial information for management purposes, effective control and accountability of all funds, and suitable integration of CDC accounting with the accounting operations of the U.S. Treasury; (3) coordinates activities of the Accounting Branch with the FMO Director, the FMO Budget Branch, the FMO Financial Services Branch, the Financial Policy and Internal Quality Assurance Activity, and the FMO Financial Systems Branch; (4) coordinates accounting and travel policy issues with the HHS Office of Financial Policy; (5) reviews and develops accounting systems to comply with requirements of HHS and the General Accounting Office and maintains an integrated system of accounts to meet the budgetary and accounting requirements of CDC; (6) reviews and implements the legal, accounting and reporting requirements of the Chief Financial Officers' Act, the Federal Managers' Financial Integrity Act, the Principles of Appropriation Law and other regulatory requirements; (7) compiles all accounting information for the 5-Year Financial Management Plan which provides CDC's financial management vision and objectives for the ensuing 5 year period; (8) develops strategies for employee training and professional development; and (9) compiles and submits the annual financial statements required by the Chief Financial Officers' Act.

*Debt and Property Management Section (HCAJ223).* (1) Compiles and submits the quarterly HHS Debt Management report which reports the status of all unpaid debts due to CDC from the public; (2) compiles and submits the annual Treasury report of debts due to CDC; (3) performs all debt collection activities in accordance with the Debt Collection Act of 1982 and in accordance with requirements provided by HHS; (4) prepares customer billings; (5) collects and records all amounts billed to customers; (6) controls billings and collections processed on the On-line Payment and Collection System (OPAC/IPAC) related to debt collection; (7) reconciles accounts receivable subsidiary records to the CDC general ledger receivable accounts; (8) coordinates CDC's debt collection activities with FMO's Financial Services Branch and with CDC program

administrative offices; (9) coordinates all debt collection activities with the U.S. Justice Department and with private collection agencies; (10) prepares and controls daily deposits which are delivered to the Federal Reserve Bank; (11) performs property accounting activities including maintenance of general ledger property accounts and reconciliation with the CDC Personal Property System; and (12) maintains travel advance records and reconciles subsidiary records to general ledger advance accounts.

*Cincinnati Accounting Section (HCAJ222).* (1) Maintains a system of accounts to meet the budgetary and accounting requirements of the NIOSH accounting point; (2) provides financial information for management purposes, effective control and accountability of all accounting point funds, and integration of NIOSH accounting with the account and reporting operations of CDC and the U.S. Treasury; (3) coordinates the NIOSH accounting point accounts payable and receivable activities including auditing of vouchers; (4) reviews the NIOSH accounting point system for compliance with CDC, HHS and General Accounting Office requirements; and (5) reconciles NIOSH accounting point general ledger accounts including cash, property and receivables.

*General Ledger Section (HCAJ224).* (1) Compiles and submits the Report of Budget Execution which reports the obligations incurred against the current year appropriation; (2) compiles and submits the monthly Statement of Transactions report to the U.S. Treasury which reports the CDC cash disbursements by appropriation; (3) reconciles general ledger cash accounts with the U.S. Treasury monthly disbursements and receipts; (4) performs daily maintenance on the general ledger accounts including the asset, liability, capital and budgetary accounts; (5) makes recommendations for improvements to the accounting system and monitors internal controls; (6) analyzes the general ledger accounts, prepares system-wide reconciliations and interprets the effect of transactions on the CDC's financial resources; (7) develops new reports to support budget requirements and to support the needs of CDC management; (8) controls input of all funding transactions; (9) performs daily maintenance of accounting system tables; and (10) controls grant awards processed through the Payment Management System (PMS) including submission of grant obligations to PMS, recording of disbursements received from PMS and reconciliation of the general ledger accounts.