

NOTICE

U.S. DEPARTMENT OF TRANSPORTATION FEDERAL AVIATION ADMINISTRATION

N 1100.323

National Policy

Effective Date:
04/08/09

Cancellation Date:
04/08/10

SUBJ: Office of the Assistant Administrator for Financial Services/CFO (ABA)

1. Purpose of This Notice. This notice announces the restructuring of the Office of Financial Services (ABA) under the Chief Financial Officer (CFO).

2. Who This Affects. This notice is distributed to division levels in Washington, regions, and centers, with a limited distribution in all field offices and facilities.

3. Where Can I Find This Order. FAA Orders and Notices website:
https://employees.faa.gov/tools_resources/orders_notices/.

4. Explanation. This notice contains the general outline of the basic changes. The Office of Financial Management (AFM) is abolished. The Office of Financial Operations (AFO) and the Office of Financial Reporting and Accountability (AFR) are established. AFM's functions will transfer to the new offices under the CFO. Appendix A, ABA Organization Chart, depicts the new organizational structure.

a. The Office of Financial Management (AFM) is abolished. AFM's functions will transfer to the two new established offices under the CFO.

(1) The functions of the Managing Director of Financial Operations (AFM-2A) in the Office of the Director, Financial Management (AFM-1) will transfer to the Office of Financial Operations, AFO-1.

(2) The functions of the Managing Director of Financial Reporting and Controls (AFM-2B) in AFM-1 will transfer to the Office of Financial Reporting and Accountability, AFR-1.

(3) The Accounting Operations Division, AFM-200, and the reporting branches (General Accounting Branch, AFM-210, and Accounts Payable Branch, AFM-220) under AFM are abolished.

b. The Office of Financial Operations, AFO-1 is established. The following AFM functions will transfer to AFO:

- (1) Develop and maintain corporate FAA-wide financial management systems, manage the capitalization of FAA's National Airspace System and other capital assets, and perform other FAA-wide financial management tasks;
- (2) Serve as the accounting systems requirements office for local and national systems and represent FAA on interdepartmental systems;
- (3) Acquire and oversee accounting services and financial system maintenance on behalf of the FAA.
- (4) Direct the activities of the office in the areas of financial systems and business processes, and capitalization of Agency assets. Serve as the liaison with the accounting service provider on operational accounting issues and overall performance;
- (5) Set financial management priorities and implement them using strategic/tactical business plans and metrics;
- (6) Coordinate and approve the Service Level Agreement for the provision of accounting operations services and maintenance and operation of the corporate financial management system, including performance metrics to measure service quality;
- (7) Serve as financial management adviser to the CFO and the Administrator's Management Team;
- (8) Serve as focal point for emergency preparedness and continuity of operations on financial management functions.

c. The following divisions and functions will transfer to AFO:

- (1) **Financial Operations Division, AFO-100.** The Business Integration Division, AFM-400, will change to Financial Operations Division, AFO-100. The three branches reporting to the Business Integration Division will transfer with this division.
 - (a) Customer Service Branch, AFO-110. Routing symbol change from AFM-410 to AFO-110.
 - (b) Quality Assurance Branch, AFO-120. The Special Projects Branch, AFM-420, will change to Quality Assurance Branch, AFO-120.
 - (c) Cost Accounting Branch, AFO-130. Routing symbol change from AFM-430 to AFO-130.
- (2) **Property Accounting and Reporting Division, AFO-200.** The Property and Cost Analysis Division, AFM-500, will change to Property Accounting and Reporting Division, AFO-200. The three branches reporting to the Property and Cost Analysis Division will transfer with this division.
 - (a) Capitalization Operations Branch, AFO-210. Routing symbol change from AFM-510 to AFO-210.

(b) Capitalization Policy and Performance Branch, AFO-220. Routing symbol change from AFM-520 to AFO-220.

(c) Capitalization Systems Branch, AFO-230. Routing symbol change from AFM-530 to AFO-230.

d. The Office of Financial Reporting and Accountability, AFR-1 is established. The following AFM functions will transfer to AFR:

(1) Establish FAA-wide accounting and financial management policies, develop the interim and annual financial statements and other reports, and perform other FAA-wide financial management tasks;

(2) Develop and issue FAA accounting, travel, and financial management policy;

(3) Report FAA Agency-wide general ledger activity and balances;

(4) Conduct targeted internal controls assessments, including FAA support of the DOT's compliance with OMB Circular A-123, *Management's Responsibility for Internal Control*.

(5) Direct the activities of the office in the areas of financial policy, financial statements and reporting, and internal controls;

(6) Manage the relations and oversight with the Office of Inspector General and their representatives on the audit of Agency financial statements; represent FAA on financial management matters with the Department, Office of Inspector General, Office of Management and Budget (OMB), the Government Accountability Office (GAO), and other regulatory bodies;

(7) Serve as financial management adviser to the CFO and the Administrator's Management Team;

(8) Support the CFO in his/her capacity as financial advisor on the FAA Franchise Fund Committee.

e. The following divisions and functions will transfer to AFR:

(1) **Financial Policy Division, AFR-100.** Routing symbol change from AFM-100 to AFR-100.

(2) **Internal Controls Division, AFR-200.** Routing symbol change from AFM-600 to AFR-200.

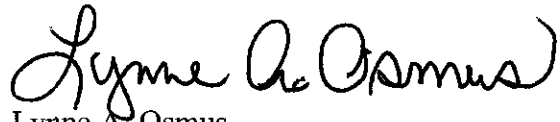
(3) **Financial Statements and Reporting Division, AFR-300.** Routing symbol change from AFM-300 to AFR-300. The Financial Reporting Quality Assurance Branch reporting to the Financial Statements and Reporting Division will transfer with this division.

(4) **Financial Reporting Quality Assurance Branch, AFR-310.** Routing symbol change from AFM-310 to AFR-310.

5. Documentation. The next revision of Order 1100.2C, Organization – FAA Headquarters, will document this organizational structure.

6. Appendix A. ABA Organization Chart.

7. Distribution. This notice is distributed to the division level in Washington, regions, and centers, with a limited distribution in all field offices and facilities.

A handwritten signature in black ink, reading "Lynne A. Osmus". The signature is written in a cursive, flowing style.

Lynne A. Osmus
Acting Administrator

Appendix A. ABA Organizational Chart