Financial Policy

Volume I

General Accounting

Chapter 1

VA Financial and Accounting Policy Overview

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Jon J. Rychalski
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Jon J. Rychalski
Assistant Secretary for Management
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0101 Overview

This chapter establishes the Department of Veterans Affairs' (VA) overarching strategy for the development and update of financial policies for use by financial managers in meeting statutory, regulatory, and departmental standards.

VA financial policies provide high-level guidance that aligns with statutory and regulatory requirements, as well as requirements issued by control agencies and standard-setting bodies such as the Office of Management and Budget (OMB) and the Federal Accounting Standards Advisory Board (FASAB). Policy is not intended to provide detailed operating procedures or specific instructions for processing transactions.

This chapter also outlines as discussed in the Chief Financial Officer’s Act of 1990 (CFO Act) the financial and accounting responsibilities under the purview of the VA Chief Financial Officer (VA CFO).

Key Points covered in this chapter include:

- VA CFO will promulgate Department-wide policies for effective financial management and control;
- VA CFO is the chairperson of the Chief Financial Officer Council (CFOC) which includes representatives from VA’s three Administrations, and selected staff offices;
- VA Administrations and Staff Offices are responsible for adhering to and implementing the financial policies of the Department;
- CFOC members will assist in ensuring that VA’s financial policies are developed and updated in compliance with applicable laws, regulations, and references; and
- Financial Policy Working Group (FPWG) is responsible for assisting in the development of policy to support the objectives, strategies, and goals set forth by the CFOC.
0102 Revisions

<table>
<thead>
<tr>
<th>Section</th>
<th>Revision</th>
<th>Office</th>
<th>Reason for Change</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>0104</td>
<td>Updated roles and responsibilities for the Assistant Secretary for Management and Chief Financial Officer</td>
<td>OFP (047G)</td>
<td>Update policy to address recent P.L enactment</td>
<td>March 2021</td>
</tr>
<tr>
<td>010502</td>
<td>Added information from requiring VA CFO to participate in subordinate CFO interviews/selection and provide input on performance</td>
<td>OFP (047G)</td>
<td>Update policy to address recent P.L enactment</td>
<td>March 2021</td>
</tr>
<tr>
<td>010508</td>
<td>Added information on requesting a waiver while operating in a declared emergency environment</td>
<td>OFP (047G)</td>
<td>Added waiver requests</td>
<td>March 2021</td>
</tr>
<tr>
<td>0105</td>
<td>Added information on CFOC voting, and CFO Signature</td>
<td>OFP (047G)</td>
<td>Change in policy approval process</td>
<td>March 2020</td>
</tr>
<tr>
<td>Appendix A</td>
<td>Added CFOC Charter</td>
<td>OFP (047G)</td>
<td>CFOC Charter added to policy</td>
<td>March 2020</td>
</tr>
<tr>
<td>0104</td>
<td>Added Executive Director, Office of Accountability and Whistleblower Protection to Other Key Officials</td>
<td>OFP (047G)</td>
<td>New Key Official</td>
<td>December 2017</td>
</tr>
<tr>
<td>Various</td>
<td>5-year review and update to new format. Eliminated duplication found in both the charter and policy. Referenced Policy</td>
<td>OFP (047G)</td>
<td>Reorganize the chapter layout</td>
<td>August 2017</td>
</tr>
</tbody>
</table>

0103 Definitions

**Accounting** – The function of classifying, recording, controlling, analyzing, and reporting financial data.

**Accounting Standards or Principles** – A common set of accounting principles, standards, rules, and concepts issued by a rule-setting body, governing how accounting transactions are to be recorded and reported. The Federal Accounting
Standards Advisory Board (FASAB) is an example of a rule-setting body.

**Financial Officials** – VA’s Chief Financial Officer, Administration CFOs, VHA Veterans Integrated Service Network (VISN) CFOs, VBA Regional Office Chiefs of Support Service, NCA Finance Service, Chiefs of Finance Activities, VHA Medical Center Chief Fiscal and Financial Officers, CFOs of Staff Offices and other VA entities, Fiscal Officers, Accountants and other financial staff.

**Other Key Officials** – Executive Director, Office of Accountability and Whistleblower Protection; Chairman, Board of Veterans’ Appeals (BVA); Chief of Staff of Veterans Affairs (COSVA); Director, Center for Faith Based and Neighborhood Partnerships (00FB); Director, Center for Minority Veterans (CMV); Director, Center for Women Veterans (CWV); Director, Office of Small and Disadvantaged Business Utilization (OSDBU); Director, Office of Survivors’ Assistance (00SA); General Counsel, Office of General Counsel (OGC); Inspector General, Office of Inspector General (OIG); Principal Executive Director for Office of Acquisition, Logistics, and Construction (OALC); and the Chief Veterans Experience Officer (VEO).

**0104 Roles and Responsibilities**

**Assistant Secretary for Management and Chief Financial Officer (VA CFO)** oversees all financial management activities relating to the Department’s programs and operations, as required by the Chief Financial Officers Act of 1990 and 38 U.S.C. §309. Responsibilities include the direction, establishment, management, and provision of policy guidance and oversight of VA’s financial management personnel, activities, and operations. In addition, the VA CFO or designee is responsible for participating and providing input into subordinate CFOs interview and selection panels and performance plans and evaluations.

**Under Secretaries, Assistant Secretaries, Other Key Officials, and Financial Officials**, are responsible for ensuring compliance with the policies and procedures set forth in this and other financial policy chapters.

**Office of Finance Policy (OFP)** is responsible for the VA financial policy process to include developing, coordinating, reviewing, evaluating, and issuing VA financial policies.

**Chief Financial Officer Council (CFOC)** is responsible for reviewing and providing recommendations to the VA CFO with respect to approving VA’s financial policies.

**0105 Policies**

**010501 General Policies**
A. VA CFO will promulgate Department-wide policies for effective financial management and control.

B. VA policy will follow FASAB Statement of Federal Financial Accounting Standards (SFFAS) 34, The Hierarchy of Generally Accepted Accounting Principles, including the Application of Standards Issued by the Financial Accounting Standards Board

C. VA Administrations and Staff Offices are responsible for adhering to and implementing the financial policies of the Department. Administrations and Staff Offices will ensure that organization-specific policies are in alignment with Departmental financial policy.

D. VA Administration and Staff Office policy will not be less restrictive than the Department’s policy.

E. VA CFO will ensure that accounting and financial policy is updated as required. Updates to policy may be required when changes occur to:
   - United States Code (U.S.C.);
   - Code of Federal Regulations (C.F.R.);
   - FASAB concepts, standards, bulletins, and other pronouncements;
   - OMB circulars, bulletins, and memoranda;
   - Department of the Treasury (Treasury) guidance; and
   - Audit findings.

F. OFP will periodically review and update the current inventory of financial policy chapters, to ensure that policies are updated to address gaps or deficiencies that may be caused by changes in existing or new legislation, regulatory requirements, or Departmental policies.

G. VA financial policies provide high-level guidance that aligns with statutory and regulatory requirements as well as requirements issued by control agencies and standard-setting bodies such as the OMB and the FASAB. Policy is not intended to provide detailed operating procedures or specific instructions for processing transactions.

H. Initial policy inquiries should be directed to the appropriate Administration or Staff Office’s financial policy experts. Administration and Staff Office experts will forward an inquiry to OFP only if they cannot provide an adequate response.

010502 VA CFO Responsibilities for Hiring and Performance Evaluations Concerning Subordinate CFOs

A. The VA CFO or designee within the Office of Management will participate in the interview and selection panels of all subordinate CFOs.

B. The VA CFO or designee within the Office of Management will provide input into the performance plans and performance evaluations of all subordinate CFOs.
C. Positions considered to be subordinate CFOs are: Chief Financial Officer Veterans Health Administration; Chief Financial Officer Office of Community Care; Chief Financial Officer Veterans Integrated Service; Chief Financial Officer Veterans Benefits Administration; All Chief Financial Officers of organizational subdivisions representing business lines within Veterans Benefits Administration; Chief Financial Officer of the National Cemetery Administration; and Chief Financial Officer of the Office of Information and Technology.

010503 CFOC Role

A. Members of the Chief Financial Officers Council (CFOC) will aid the CFO in developing policy by providing recommendations and information necessary for the creation of Departmental policy.

B. CFOC members will assist in ensuring that VA’s financial policies are developed and updated in compliance with applicable laws, regulations, generally accepted accounting principles, and other published standards.

C. CFOC members are responsible for reviewing and providing recommendations to the VA CFO with respect to the approval of VA’s financial policies.

D. CFOC voting members will assign senior members of their staff to the Financial Policy Workgroup (FPWG). See section 010505 for more information on the FPWG.

E. CFOC members will vote on key issues related to VA’s financial policies. Each voting member (or designee) will have one vote.

F. Generally, voting will occur electronically. Voting members can designate one person as their backup to cast a vote in their place.

G. For voting, non-responses are considered affirmative votes to approve the policy.

H. Although CFOC members voting responsibilities are key to delivering strong balanced policies, the VA CFO retains the authority to approve or disapprove any policy.

I. CFOC voting members (or their designees) will attend all regularly scheduled CFOC meetings. If the voting member cannot attend, he or she will appoint a designee to act in his or her place for that meeting.

J. CFOC responsibilities are described in the CFOC charter, see the VA CFOC charter in Appendix A.

010504 CFOC Membership
A. VA CFO is the chairperson of the CFOC and will appoint additional members as necessary. The CFOC will be comprised of representatives from VA senior management, VA’s three Administrations, and selected staff offices.

B. The following table lists current members of the CFOC:

<table>
<thead>
<tr>
<th>Organization</th>
<th>Role</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of Management (OM)</td>
<td>Chair, Tie-breaking vote</td>
<td>Assistant Secretary for Management (ASM)/Chief Financial Officer (CFO)</td>
</tr>
<tr>
<td>Office of Management (OM)</td>
<td>Co-Chairperson/Voting Member</td>
<td>Principal Deputy Assistant Secretary for Management and VA Deputy (CFO)</td>
</tr>
<tr>
<td>Office of Finance (OF)</td>
<td>Voting Member</td>
<td>DAS for Finance</td>
</tr>
<tr>
<td>Office of Asset Enterprise Management (OAEM)</td>
<td>Voting Member</td>
<td>Director, Office of Asset Enterprise Management</td>
</tr>
<tr>
<td>Office of Acquisition, Logistics and Construction (OALC)</td>
<td>Voting Member</td>
<td>DAS for Acquisition, Logistics and Construction</td>
</tr>
<tr>
<td>Construction &amp; Facilities Management (CFM)</td>
<td>Voting Member</td>
<td>Associate Executive Director, Office of Resource Management</td>
</tr>
<tr>
<td>Office of Budget (OB)</td>
<td>Voting Member</td>
<td>DAS for Budget</td>
</tr>
<tr>
<td>Office of Information and Technology (OI&amp;T)</td>
<td>Voting Member</td>
<td>DAS for IT Resource Management</td>
</tr>
<tr>
<td>Veterans Benefits Administration (VBA)</td>
<td>Voting Member</td>
<td>VBA CFO</td>
</tr>
<tr>
<td>National Cemetery Administration (NCA)</td>
<td>Voting Member</td>
<td>NCA CFO</td>
</tr>
<tr>
<td>Veterans’ Health Administration (VHA)</td>
<td>Voting Member</td>
<td>VHA CFO</td>
</tr>
<tr>
<td>VHA Office of Community Care (OCC)</td>
<td>Voting Member</td>
<td>DUSH for Community Care</td>
</tr>
<tr>
<td>VHA Procurement and Logistics Office (PLO)</td>
<td>Voting Member</td>
<td>VHA Chief Procurement and Logistics Officer</td>
</tr>
<tr>
<td>Programming, Analysis and Evaluation (PAE)</td>
<td>Advisory Member</td>
<td>Executive Director, Program, Analysis and Evaluation</td>
</tr>
<tr>
<td>Office of General Counsel (OGC)</td>
<td>Advisory Member</td>
<td>Senior Level Attorney for Appropriations Law</td>
</tr>
<tr>
<td>Office of Inspector General (OIG)</td>
<td>Advisory Member</td>
<td>Assistant Inspector General for Audits and Evaluations</td>
</tr>
</tbody>
</table>
010505  CFOC Meetings

A. The CFOC will meet on a schedule established by the CFO.

B. CFOC member analysis and discussion of policy to be presented at the CFOC meetings should take place prior to and outside of the CFOC meeting. CFOC meetings will not be used to delve into in-depth analytical discussions about policy chapters up for vote, unless it has been determined in advance that a discussion is necessary.

C. At each meeting, OFP will present the policy chapters that have been previously distributed to voting members and are currently up for vote by the CFOC. Policy chapters will be considered approved unless an objection is raised at the CFOC meeting or a previous “No” vote has been submitted via email by a voting member.

010506  Financial Policy Working Group (FPWG)

A. The FPWG is established to assist in implementing the philosophy, objectives, strategies, and goals set forth by their respective CFOC member.

B. FPWG members support their CFOC representative and OFP in developing policy by ensuring that their perspective and requirements are incorporated into policy.

C. FPWG members will be selected by their organizations CFOC member.

D. Should the CFOC member designate multiple FPWG members, the CFOC member must designate one individual as the main FPWG point of contact (POC) to coordinate responses from their organization.

E. FPWG members will ensure policies are being reviewed by the appropriate Subject Matter Experts (SMEs).

F. To ensure that policy is written in a timely manner, FPWG members will work to obtain consensus within their organization and provide OFP with comments and updates within scheduled timelines.

G. FPWG members are responsible for briefing their respective CFOC member on proposed policy to facilitate decision making.

010507  OFP Program Administration

A. An annual review of CFOC and FPWG members will be conducted by OFP to ensure that FPWG and CFOC contacts are current.

B. OFP will coordinate the CFOC process following the procedures established in the
CFOC Charter.

C. OFP will ensure the current version of the policy files scheduled to be discussed at the CFOC meeting are included in the meeting invite.

D. Once policy has been approved by the VA CFO, OFP will ensure that the policy is published on the OFP Publications Website.

010508 Requesting an Exception to Policy during a Declared Emergency

A. Administrations, Staff Offices and Other Key Officials may request an exception to policy to reduce unnecessary burdens while operating in a declared emergency environment to ensure resources are available to meet the challenges of the emergency response. For additional guidance for operating in a Declared Emergency environment, refer to VA Policy Volume XIII, Chapter 6 Accounting During Declared Emergencies.

B. ASM/CFO may issue an exception to policy during a declared emergency to negate impacts of the emergency response. Exceptions or waivers will include the specific requirement being excepted with an expiration date and may include specific responsibilities to be performed after the declared emergency has ended. Requests for exception will be staffed by OFP to the ASM(CFO) for signature and communicated back to the requesting office via email and FSC newsflash where necessary.

0106 Authority and References


38 U.S.C. §309

Public Law 116-315

FASAB Handbook of Federal Accounting Standards and Other Pronouncements

FASAB Statement of Federal Financial Accounting Standards 34, the Hierarchy of Generally Accepted Accounting Principles

Financial Accounting Standards Board


Improve...nt 1996, September 2013

OMB Circular A-134, Financial Accounting Principles and Standards

OMB Circular A-136 – Financial Reporting Requirements

National Archives and Records Administration (NARA)

VA Directive 0000, Delegation of Authority, Nov. 14, 2018

VA Policy Volume XIII, Chapter 6 Accounting During Declared Emergencies.

0107 Rescissions

VA Financial and Accounting Policy Overview, Volume 1 Chapter 1, August 2017.
FPSC Charter – December 2017

0108 Questions

Questions concerning these financial policies should be directed to:

VHA VHA CFO Accounting Policy (10A3A) (Outlook)
VBA VAVBAWAS/CO/FINREP (Outlook)
NCA NCA Financial Policy Group
All Others OFP Accounting Policy (Outlook)
Appendix A: VA Chief Financial Officer Council (CFOC) Charter

VA CFO Council Charter

1. Purpose

The Department of Veterans Affairs (VA) Chief Financial Officer (CFO) Council advises the VA CFO on matters related to programming; budgeting; capital asset management; internal controls; fraud, waste, and abuse (FWA); improper payments; financial management; and financial policy. This charter establishes and sets forth the authority, membership, responsibilities, and governance process for the VA CFO Council.¹

2. Scope and Responsibilities

The VA CFO Council serves as an advisory committee to the VA CFO by recommending changes pertaining to programming, budgeting, capital asset management, internal controls, FWA, improper payments, financial operations, and financial policy. The Council will collaborate to develop long-term financial priorities consistent with VA’s strategic goals and objectives. The representative members of the Council will be responsible for coordinating with Executive Leadership within VA Administrations and Staff Office Executive Leadership relating to implementation of recommendations provided by the Council.

3. Goals/Objectives

The VA CFO Council’s goals are to:

- Recommend to the VA CFO agency financial management activities and priorities that align with VA’s strategic plan.
- Coordinate and carry out annual requirements on programming, budgeting, capital asset management, and the financial audit.
- Monitor execution of budget resources required to effectively operate, maintain, and enhance VA programs.
- Provide guidance on limitations on growth in funded positions and remediation approaches, if needed, to align positions with validated requirements.
- Implement financial policies and procedures to ensure compliance with all applicable financial laws and regulations.
- Remediate annual financial audit deficiencies.
- Provide oversight over the design, implementation, and operation of VA’s internal control system supporting the annual Statement of Assurance.
- Ensure VA has a highly qualified cadre of financial management professionals.
- Approve contents of the Secretary’s annual Statement of Assurance of internal control.

¹ Inclusion of internal controls, FWA, and improper payments under the purview of the VA CFO Council renders the Senior Assessment Team and the Seek to Prevent FWA Governing Board and its HIPERA Subcommittee obsolete. Those governing boards are hereby dissolved.
• Ensure VA's efforts to identify and reduce improper payments align with legislative and executive guidance.
• Enhance VA-wide efforts to combat FWA through improved prevention and detection activities.

4. Council Administration

4.1 Membership

The VA CFO Council is chaired by the VA CFO. Membership consists of representatives from VA Administrations and Staff Offices at the CFO leadership level (see Appendix A). Active membership is essential to the effective Council governance and decision making. Primary members may only send representatives to the Council with the permission of the chair.

When called into special session for topics such as the annual Statement of Assurance, FWA prevention, or improper payments, senior leaders/accountable officials involved in these activities may be invited to attend and should provide input to their respective voting member for decision-making purposes.

Subject matter experts (SME) may be invited to attend all or part of a Council meeting when their expertise is deemed important to the deliberations at hand. Membership will be reviewed annually.

4.2 Roles and Responsibilities

The VA CFO Council Chair has the following detailed responsibilities:
• Call for and set agendas for Council meetings.
• Invite SMEs or appropriate leadership, as necessary, to make presentations on programming, budget, capital management, audit-related matters, financial and operational internal controls, FWA, improper payments, financial policies, or other financial management issues.
• Develop a strategic approach for improvements in financial management.
• Ensure collaboration and provide direction to achieve integration with organizations across VA.
• Report on Department-level issues, risks, and mitigation strategies.
• Communicate business process changes and Government-wide initiatives that impact financial management across VA.
• Bring critical financial management topics for decision.
• Ensure Council members approve meeting minutes, which serve as the official record of Council discussions and decisions.
• Be the ultimate VA decision-maker relating to programming, budgeting, capital asset management, internal controls, FWA, improper payments, financial operations, and financial policy issues.
VA CFO Council members have the following detailed responsibilities:

- Propose Council meeting agenda topics.
- Review agendas and associated briefing materials and present their specific functional area concerns and relevant information.
- Identify issues and communicate risks and concerns associated with programming, budgeting, capital asset management, financial operations, internal control, financial policy, and audit resolution in a clear, concise, and timely manner to the Council.
- Provide guidance to the VA Manpower Management offices regarding the number of budgeted positions allowed.
- Invite SMEs or appropriate leadership, as necessary, to present at Council meetings on issues relating to financial management issues.
- Promote collaboration and community building for sharing best practices, transferring knowledge, and developing a unified approach for addressing VA financial challenges.
- Participate as a leader of the broader VA community to help foster cross-organizational collaboration and shared solutions above and beyond organizational silos.
- Support the Council Chair by implementing and executing activities decided by the Council and provide status updates.
- Ensure implementation of financial laws and regulations and monitor the progress over the annual Statement of Assurance process.
- Provide recommendations to the VA CFO with respect to approving the Department's financial policies and procedures.
- Act as a body to adjudicate policy decisions.
- Disseminate pertinent information to their respective organizations, including new policies and procedures.
- Approve meeting minutes, which will serve as the official record of Council discussions and decisions.
- Vote on Council decisions.

4.3 Voting Members

VA CFO Council members will have one vote. For each primary voting member, an alternate representative should be appointed who may attend meetings and vote on behalf of the designated primary voting member. Voting members must be VA employees. The VA CFO will be the ultimate decision-maker and may override the decisions and/or recommendations made by the majority of the other Council members.

4.4 Non-Voting Members

Non-voting VA employees, such as SMEs, will be invited to attend VA CFO Council meetings and participate only to provide specific information to inform Council decision making.
4.5 Meetings and Support

The VA CFO Council will meet monthly, or as desired by the Chair. The Office of Management (OM) will distribute the agenda and supporting materials prior to each meeting. OM will serve as the liaison office to manage topics and/or actions that may be time sensitive. Minutes will be posted on the OM Pulse Page for Council review and/or action.

The VA CFO Council will convene special meetings when necessary to discuss and decide on governance issues for the Statement of Assurance, FWA, and improper payments.

If a voting member and their designated alternate are both unable to attend a meeting, the voting member may direct a substitute to act on his or her behalf as a proxy. The proxy will fulfill the requirement for a quorum.

5. Evaluation

An annual evaluation of the overall effectiveness of the VA CFO Council will be conducted. This evaluation will include a review of the membership, charter, and the Council’s ability to accomplish its objectives. Members of the Resources Committee will participate in this annual review, and a report of the annual evaluation will be submitted to the VA CFO.

[Signature]

Jon J. Ryalski
Assistant Secretary for Management
VA Chief Financial Officer

8/15/2018

Date
### Appendix A: CFO Council Membership

<table>
<thead>
<tr>
<th>Organization</th>
<th>Title</th>
<th>Voting Member</th>
<th>Non-Voting Member</th>
</tr>
</thead>
<tbody>
<tr>
<td>OM</td>
<td>Assistant Secretary for Management and CFO, Office of Management (OM)</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>OM</td>
<td>Principal Deputy Assistant Secretary for Management and Deputy CFO</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>NCA</td>
<td>Deputy Under Secretary for Finance and Planning/CFO, National Cemetery Administration (NCA)</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>VBA</td>
<td>CFO, Veterans Benefits Administration (VBA)</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>VHA</td>
<td>CFO, Veterans Health Administration (VHA)</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>OIT</td>
<td>Deputy Assistant Secretary for Information Technology Resource Management/CFO, Office of Information and Technology (OIT)</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>CFM</td>
<td>Associate Executive Director, Office of Resource Management, Office of Construction and Facilities Management (CFM)</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>OALC</td>
<td>Supply Fund/Revolving Fund CFO</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>BVA</td>
<td>Executive Director, Board of Veterans' Appeal (BVA)</td>
<td>X</td>
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Appendix B: Guiding Principles of Governance

VA CFO Council members will abide by the following principles of governance to successfully fulfill their duties:

- Read-ahead materials are reviewed before the meeting.
- Questions are asked and answered before the meeting, if possible, so the Council can exercise effective use of the time provided.
- The Council is a decision-making body. To expedite decision making, supporting documents will be clear and issues will be ready for decisions.
- Concerns/objections will be voiced at the meetings, not afterwards.
- The CFO Council focuses on facts and data. Therefore, concerns or objections are substantiated through documented support and are not speculative.
- All decisions and recommendations are fiscally responsible.
- All decisions and recommendations include methods to measure results.
- All actions represent commitment to transparency in government.
- All actions are consistent with Department policy and objectives.