§ 11316. Accountability

The head of each executive agency, in consultation with the Chief Information Officer and the Chief Financial Officer of that executive agency (or, in the case of an executive agency without a chief financial officer, any comparable official), shall establish policies and procedures to ensure that—

1. the accounting, financial, asset management, and other information systems of the executive agency are designed, developed, maintained, and used effectively to provide financial or program performance data for financial statements of the executive agency;

2. financial and related program performance data are provided on a reliable, consistent, and timely basis to executive agency financial management systems; and

3. financial statements support—
   
   A. assessments and revisions of mission-related processes and administrative processes of the executive agency; and
   
   B. measurement of the performance of investments made by the agency in information systems.


### Historical and Revision Notes

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