Audit Readiness
Command and Installation Guide

Office of the Assistant Secretary of the Army
Financial Management & Comptroller
Accountability & Audit Readiness Directorate

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Accountability & Audit Readiness: Sustaining Army's Strength

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Summary of Significant Changes

The Office of the Assistant Secretary of the Army (Financial Management & Comptroller) (OASA(FM&C)) Accountability & Audit Readiness Directorate updates this guide on a quarterly basis, adding newly identified areas for improvement and other information as audit readiness work evolves. The table below summarizes significant changes made to the guide in March 2014.

Significant Change	Reference
Updated "Deviation(s) Found" section for various SBR controls. These include SBR 11.02, 13.01, 13.06, 13.07, 1.04, 1.05, and F.09.	Subsections 5.1.2, 5.3.2, 5.4.4, 5.4.6, 5.5.2, 5.8.3, 5.8.4, and 5.9.6
Updated description of SBR control 1.03, Monthly GFEBS to EFD Reconciliation and added "Table" to title of SBR control F.06.	Subsections 5.8.2 and 5.9.4
Added two SBR controls for Army Budget Office: SBR 14.02 and 14.03.	Subsections 5.8.6 and 5.8.7
Added policy to "Criteria (Policy)" section for control CA 2.07, Disposal of Equipment.	Subsection 5.2.38
Created index of controls that includes status of control (i.e., not in place or not tested) or whether or not an internal control exception was found during testing (i.e., deviation(s) or no deviation(s)). This index replaces the multi-page summary of internal controls by organization.	Appendix A

1.0 Introduction

Everyone in the Army is accountable for managing the Army's dollars and resources. Accountability leads to a stronger Army and a clean audit opinion, which proves we are responsible stewards of taxpayer dollars and justifies funds we request from Congress. Ultimately, accountability and audit readiness are inherent to the Army's mission because they allow us to better support the warfighter through better management of Army resources.

2.0 Purpose

The purpose of this guide is to assist Army commands and installations in establishing and sustaining audit readiness within their organization. This guide provides:

- An overview of audit readiness (section 3.0).
- A description of key supporting resources available to commands and installations for becoming audit ready (section 4.0).
- A description of key internal control activities identified for each command and installation, including authoritative guidance and/or policies related to the internal control activities and internal control deviations discovered by Army audit readiness teams during testing (section 5.0).

3.0 Audit Readiness Overview

The Army must transform itself to meet the financial and managerial requirements of the digital age, producing timely, accurate, and relevant information that is consistently auditable. To achieve this, the Army has created a Financial Improvement Plan (FIP) to reach audit readiness. The FIP is aligned with the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) Financial Improvement and Audit Readiness (FIAR) Plan to improve financial management, prioritize improvement activities, strengthen internal controls, and ultimately achieve auditability. To achieve the OUSD(C) FIAR Plan objectives, the OUSD(C) has identified two major financial improvement priorities:

- The Department's budgetary information, as contained in the Statement of Budgetary Resources (SBR).
- Information regarding the Existence & Completeness (E&C) of mission critical assets.

The Office of the Assistant Secretary of the Army (Financial Management & Comptroller) (OASA(FM&C)) Accountability & Audit Readiness Directorate publishes an annual audit readiness strategy that includes, among other items, a summary of the Army's audit readiness framework and accomplishments. The FY 2014 Army Audit Readiness Strategy, which summarizes Army's accomplishments during FY 2013 and its audit readiness efforts planned for FY 2014, is available on the Army Knowledge Online (AKO) website. Log into AKO (www.us.army.mil) and then paste this link into the browser window:

www.us.army.mil/suite/page/auditready

3.1 SBR

The SBR provides information on how budgetary resources were made available and how they were executed. Assessable units included in Army's audit readiness efforts for the SBR are as follows:

- Funds Receipt, Distribution, and Monitoring
- Contractual Services
    - Contracts
    - Temporary Duty Travel
    - Reimbursable Outbound (Military Interdepartmental Purchase Requests)
    - Miscellaneous Payments
    - Government Purchase Card
    - Supply Requisitions
- Acquisition of Assets
- Payroll
    - Civilian Payroll
    - Military Payroll
- Grants and Cooperative Agreements
- Reimbursable Inbound

3.2 E&C

E&C verifies existence (book to floor) and completeness (floor to book) of mission critical assets. Mission critical asset categories (i.e., assessable units) included in Army's audit readiness efforts are as follows:

- General Equipment (GE)
- Operating Materials & Supplies (OM&S)
- Real Property (RP)

Also included in Army's E&C audit readiness efforts are Active Installations Defense Environmental Restoration Program environmental liabilities.

4.0 Supporting Resources

The OASA(FM&C) Accountability & Audit Readiness Directorate provides several resources to assist Army commands and installations in preparing for audit readiness. Some of the key supporting resources available to commands and installations are described below.

4.1 Business Process Narratives and Flowcharts

Business process narratives and flowcharts provide a description of how personnel perform a specific business process, the risks the process poses to the financial statements, and the controls required to mitigate the risks. Narratives and flowcharts for business processes related to SBR audit readiness and mission critical asset categories (GE, OM&S, and RP) are available on the Army Audit Data Repository (AADR) site (contact the OASA(FM&C) Accountability & Audit Readiness Directorate to request access to this information).

4.2 Control Catalogues

Control catalogues list all key internal control activities related to a specific business process. Key control activities mitigate risks in business processes and can be manual or automated. Control catalogues for SBR and mission critical asset categories are available at the Audit Readiness homepage on the AKO website (see section 3.0 of this guide for access information).

4.3 Audit Readiness and Business Process Controls Training

Audit readiness training ensures personnel at all levels have the knowledge and skills needed to function effectively in the audit readiness environment. The training offers a comprehensive approach geared toward audit preparation and awareness. Courses provide an overview of the audit readiness effort, as well as guidance on the performance of internal control activities. Instructional materials include screen shots, specific to the General Fund Enterprise Business System (GFEBS), and other forms of supporting documentation requirements. The purpose of this training is to provide commands and installations with a basic understanding of Army audit readiness activities, the Army FIP, internal control activities, testing, corrective actions, business process controls, and requirements for business process control documentation.

The OASA(FM&C) Accountability & Audit Readiness Directorate offers instructor-led courses delivered on site, or remotely via Defense Connect Online (DCO) and video teleconferencing. Online courses are also available on the Army Learning Management System (ALMS). For more information on audit readiness training visit the audit readiness homepage on the AKO website (see section 3.0 of this guide for access information).

4.4 SBR Audit Support Handbook

The SBR Audit Support Handbook provides resources for commands and installations that are directly involved in Army SBR audit readiness efforts. This audit support handbook is organized by SBR business process and key controls. It includes standard operating procedures for retrieving information and documents from information management systems, such as GFEBS, to support audit readiness or auditors' requests.

The SBR Audit Support Handbook is available on the AKO website (see section 3.0 of this guide for access information).

4.5 Monthly SBR and E&C Testing

Monthly internal controls and substantive testing is being performed for SBR and E&C transactions. This testing simulates what sites will experience during an actual financial statement audit. When business transactions are randomly selected for testing, the organization that conducted the transaction must demonstrate that proper internal controls are in place. For example, the organization may need to demonstrate a review was performed by providing documentation with the reviewer's signature and date. The current monthly testing timeline requires the organization to provide requested documentation within five business days from the audit readiness team's request date. This timeframe closely aligns with an auditor's expectations for receiving supporting documentation during an actual audit.

AADR is the site used for uploading supporting documentation for sample items and storing other monthly SBR and E&C testing information, such as sample sets and test results. Contact the OASA(FM&C) Accountability & Audit Readiness Directorate for information on accessing AADR.

4.6 SBR and E&C "Office Hours" Calls

Subject matter experts from the SBR and E&C audit readiness teams are on hand every week to answer questions regarding internal control requirements and audit documentation.

- **When:** Tuesdays, 1400 to 1500 ET and Thursdays, 0800 to 0900 ET.
- **Where:** Dial in: 1-888-426-6840, Passcode: 14450248#.

The latest "Office Hours" information is also available on the AKO website (see section 3.0 of this guide for access information).

4.7 Command to Command Resources

The GF SBR Team will begin hosting a folder on AKO that facilitates sharing of audit readiness resources across Commands. Army personnel will be able to leverage useful tools and documents that have been prepared by their colleagues in support of their audit readiness efforts. The documents will be available at the Audit Readiness homepage on the AKO website (see section 3.0 of this guide for access information).

5.0 Internal Controls by Organization

Internal control facilitates the effectiveness and efficiency of operations, helps ensure the reliability of internal and external reporting, and assists in compliance with laws and regulations. Office of Management and Budget Circular No. A-123 defines management's responsibility for internal control in federal agencies. Internal control standards and the definition of internal control are based on the Government Accountability Office (GAO), "Standards for Internal Control in the Federal Government," November 1999 (commonly referred to as "the Green Book"). The Army's system of internal control has a key role in the management of risks that are significant to the fulfillment of its business objectives. This system of internal control includes control activities, such as authorizations, approvals, reviews, completeness tests, segregation of duties, and reconciliations, to mitigate risks.

This section documents internal control activities by organization, specific authoritative guidance and policy criteria, and internal control exceptions (deviations) since inception of this guide. In addition, the assessable unit is documented for ease of reference. Internal control activities that apply to all assessable units are listed as "General." The internal control activities within each assessable unit have been written in a manner to satisfy the Army's key control objectives and to meet external requirements, including U.S. Generally Accepted Accounting Principles (GAAP) and applicable laws and regulations. Fundamental control criteria, however, are that:

- Transactions are properly conducted in accordance with management's general and specific authorizations.
- Transactions are properly accounted for and accurately and promptly recorded.

- The assets and records of the Army are adequately safeguarded.

Below is an example of the format for this section.

Section 5.0 Format

5.X [Army Organization]: *Identifies the Army organization(s) (command or installation) or personnel (e.g., manual timekeepers) who execute the control activity.*

5.X.X [Control Name]: *Identifies the specific control activity title and number (e.g., Journal Entry Review (SBR 11.09), System Access (CA 3.03)) from the control catalogue.*

[Narrative]: *Describes the control activity.*

Assessable Unit: *Identifies the specific assessable unit under which the control activities are performed. An assessable unit can be a line item, process, system, class of assets (e.g., general equipment), or class of transactions (e.g., contractor payments).*

Criteria (Policy) *(if applicable)**:** Identifies pertinent authoritative guidance and policy.*

Deviation(s) Found:** *Identifies internal control exceptions found during testing. While not all control activities are based on specific authoritative guidance or policy,* ***these exceptions must be corrected in order for the Army to reach audit readiness.***

*Note 1: The category, "Criteria (Policy)," will be included only if authoritative guidance or policy pertains to the control activity. Otherwise, only categories, "Assessable Unit" and "Deviation(s) Found" will be listed for the control activity.

**Note 2: The category, "Deviation(s) Found," includes all deviations documented in this guide since March 2012 (initial version of guide). Therefore, all or some of the deviations associated with control activities may have already been corrected.

5.1 G-8: Resource Management & Budget Functions

This section covers activities carried out by resource management and budget offices. Note that the "resource management" category includes functions carried out by Resource Management Offices, Directorate of Resource Management, and Garrison Resource Management Offices. The budget category includes any office that executes budget functions and may operate under many different titles.

5.1.1 Delegation of Authority for Fund Certifiers, Certifying Officers, Contracting Officers, and Grants Officers (SBR 11.01)

Fund Certifiers, Certifying Officers, Contracting Officers, and Grants Officers must have delegated authority to certify the availability of funding (commit and/or obligate) in GFEBS, certify invoices/vouchers for payment, award contracts, and award assistance instruments, respectively. This authority is evidenced by a delegation of authority letter for Fund Certifiers, a DD Form 577 for Certifying Officers, a warrant for Contracting Officers, and a statement of appointment or warrant for Grants Officers.

Assessable Unit: General

Criteria (Policy): "Certifying Officers, Departmental Accountable Officials, and Review Officials," Department of Defense (DoD) Financial Management Regulation (FMR) 7000.14-R, Volume 5, Chapter 33, Section 3306.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- The "Effective Date of Appointment" on the delegation of authority document was subsequent to the date of the transaction.
- Delegation of authority document provided could not be matched to the purchase request approval.
- Delegation of authority letter or memo was not provided.
- Incorrect delegation of authority letter, memo, and/or DD Form 577 was provided.
- Delegation of authority memo provided for the obligating employee was not valid.
- Delegation of authority memo or contract warrant was not signed and/or dated.
- Effective date was not listed on the delegation of authority memo for the obligating employee.
- Obligating employee's responsibilities listed on the delegation of authority (DD Form 577, Warrant) excluded the individual from certifying specific types of funds/transactions.

5.1.2 Authority to Approve Goods Receipts (SBR 11.02)

Authorized individuals must have delegated authority to review delivered goods/services to validate that they are in agreement with the PO. This authority to review and approve is evidenced by a delegation of authority (e.g., Delegation of Authority Memo, COR Delegation of Authority Memo, delegation within the contract, DA Form 1687).

Assessable Unit: General

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- The "Effective Date of Appointment" on the delegation of authority document was subsequent to the date of the transaction.
- The approver's name and/or signature could not be matched to the Department of the Army (DA) Form 1687.
- The employee who signed the receiving report did not have a delegation of authority to receive goods/services.
- The correct delegation of authority document was not provided for the employee who signed the receiving report.
- Per the DD Form 577, the employee did not have authority to approve DTS travel documents.

- Delegation of authority document was not provided for the employee who signed the invoice, or equivalent, as certification for payment.
- DD Form 577 provided was not legible.
- "Effective Date of Appointment" was not included on the DD Form 577.

5.1.3 Review and Resolution of IDOC Errors (SBR 11.03)

A designated individual reviews IDOC exception reports periodically, based primarily on frequency of interface, to ensure all transactions interface completely and accurately. Exceptions are investigated and resolved prior to the following month-end close and evidenced by the designated individual's signature and date on the associated interface exception report.

Assessable Unit: General

Criteria (Policy):

- "Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8, Sections 080301A and 0813.
- "Maintaining Effective Control over Employee Time and Attendance Reporting," GAO-03-352G.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- The Intermediate Document (IDOC) exception report was not provided.
- Signature and/or date were missing from the report.
- Documentation was provided for a system different from what was requested in the Prepared by Client (PBC) sample.
- Documentation showing errors that were being actively resolved was not provided.
- The exception report provided was not reviewed in a timely manner.
- Payroll transactions were not posted to the sample's Fund Center and were not reported in the Defense Civilian Payroll System (DCPS).
- Supporting documentation provided was not for the period requested.

5.1.4 System Access Review (SBR 11.04)

Army management performs an annual review of user roles within Army-owned feeder systems (e.g., ATAAPS, FCM, SIDPERS, RLAS) that interface into Army general ledgers to ensure access is restricted to appropriate personnel and to confirm roles are appropriately assigned. This review is evidenced by management's signature and date on the system generated access listing.

Assessable Unit: General

Criteria (Policy): "Certifying Officers, Departmental Accountable Officials, and Review Officials," DoD FMR 7000.14-R, Volume 5, Chapter 33, Section 330307.

Deviation(s) Found: Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.

5.1.5 Joint Reconciliation Program (SBR 11.05)

Quarterly, Army management, or designated individual, reviews undelivered orders recorded in the general ledger to confirm obligations are valid and supported by the appropriate documentation (e.g., contract, travel order) and that the delivery of goods/services is expected in the future. If invalid and/or inaccurate obligations are identified, the general ledger is adjusted appropriately. This review is evidenced by a certified Joint Reconciliation Program package.

Assessable Unit: General

Criteria (Policy): "Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8, Section 080401.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- Joint Reconciliation Program (JRP) package was provided for an incorrect Fund Center and was not legible.
- Amounts in the JRP package could not be traced to the sampled Fund Center because they were not identified by Fund Center.
- Supporting documentation for a sample of aged obligations was not provided.
- JRP package provided did not include unliquidated obligation balances; therefore sub-samples could not be timely selected.
- JRP package was missing signature and/or date of reviewer(s) as evidence of fund certification.
- The date of the JRP reconciliation was prior to the FY 2013 Phase 1 reconciliation period.
- Follow-up requests for additional supporting documentation were not addressed by the command.

5.1.6 Reconciliation of Budgetary Amounts from Feeder Systems (SBR 11.06)

An authorized individual performs a monthly reconciliation of all budgetary amounts (e.g., those that post to GL accounts 4221, 4222, 4801, 4802, 4901, 4902) recorded in feeder systems that interface with GFEBS. Exceptions are investigated and resolved prior to the following month-end close and evidenced by the authorized individual's signature and date on the reconciliation.

Assessable Unit: General

Criteria (Policy): "Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8, Section 080404E.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- Control was not implemented at the Fund Center; thus the control activity was not performed.
- Evidence of review, including signature and date, was not included on the report.
- No documentation was provided to support evidence of a reconciliation being performed.
- Reconciliation documentation was not provided for the period requested.
- Source system files were not provided to support the reconciliation (including foots/cross foots to system files).
- Obligations posted to the General Fund Enterprise Business System (GFEBS) could not be confirmed as accurate based on the U.S. Bank Access Online (AXOL) generated report provided.
- Signature and date evidenced an untimely review of the reconciliation.
- Period of reconciliation could not be confirmed.

5.1.7 SOP Existence (SBR 11.07)

SOPs exist for recording transactions or underlying events and processing transactions, and are accessible to process and control owners.

Assessable Unit: General

Criteria (Policy): "Civilian Employees," GAO-03-352G, Part I.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Supporting documentation provided did not cover the business process in sufficient detail to meet the control objective.
- Supporting documentation submitted did not match the Prepared by Client (PBC) request.

5.1.8 SOP Review (SBR 11.08)

SOPs for recording transactions or underlying events and processing transactions are reviewed by Command HQs annually for compliance with GAAP and Army/DoD regulations, and for completeness. This review is evidenced by the signature and date on the SOP.

Assessable Unit: General

Criteria (Policy): "Civilian Employees," GAO-03-352G, Part I.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Supporting documentation submitted did not match the PBC request.
- Evidence of review, including signature and/or date, was not included on the SOP report.

5.1.9 Journal Entry Review (SBR 11.09)

Prior to being recorded in the general ledger, all journal vouchers (e.g., manual cost transfers, GFEBS adjustments), are reviewed by an authorized individual to verify that the journal voucher is accurate (e.g., correct debits and credits per USSGL, amounts, date) per the associated supporting documentation. This review and approval is evidenced by the authorized individual's signature and date on the journal voucher.

Assessable Unit: General

Criteria (Policy): "Financial Roles and Responsibilities," DoD FMR 7000.14-R, Volume 6A, Chapter 2, Section 020208.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided could not be confirmed as supporting the sample selected.
- Amount in the sample documentation could not be traced to the sample selected.
- Evidence of preparer's and prior approval for FB50 entry recorded in GFEBS was not documented.
- Approval was not dated and therefore, the sampled transaction could not be confirmed as having been approved prior to posting in GFEBS.
- Approval of transaction was subsequent to posting in GFEBS.
- Approval for the entry/adjustment tested could not be confirmed.
- Supporting documentation did not indicate a documented purpose for the journal entry. A reason was needed for determining the proper account posting.
- Supporting documentation was not provided to support the business event associated with the transaction.
- Supporting documentation did not validate the accuracy of journal voucher or FB50 entry.
- The account debited/credited did not appear to be appropriate for the business event evidenced by the supporting documentation.
- Command could not determine the nature of the entry and therefore was unable to provide supporting documentation.
- Supporting documentation was dated after the transaction posted in GFEBS.
- Documentation for the review and authorization of the journal entry was not provided.
- Documentation to support the transaction details was not provided.

5.1.10 Management Journal Entry Review (SBR 11.10)

Management performs a weekly review of all journal vouchers manually entered in the system (e.g., GFEBS, DDRS-B) for accuracy. Exceptions are investigated and resolved prior to the following month-end close and evidenced by management's signature and date on the review.

Assessable Unit: General

Deviation(s) Found: Control currently not in place.

5.1.11 SOF Review (SBR 11.11)

An authorized individual generates a daily SOF report and reviews the report to ensure that obligations and expended authority do not exceed allotments. Exceptions are investigated and resolved prior to the following month-end close. This review is evidenced by the authorized individual's signature and date on the SOF report.

Assessable Unit: General

Criteria (Policy):

- "Administrative Control of Funds," DoD FMR 7000.14-R, Volume 14, Chapter 1, Section 010206.
- "Anti-Deficiency Act Violations," DoD FMR 7000.14-R, Volume 14, Chapter 2.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided could not be confirmed as supporting the sample selected.
- Date listed on supporting documentation was not reflective of what was requested in the PBC sample.
- Command provided a memorandum explaining that the signed and dated SOF Report was not available to be submitted for requested date as the control was not being adequately performed.
- Date of report could not be confirmed or the date was not visible.
- Evidence of review, including signature and/or date, was not included in the SOF report.
- Evidence of review was not performed in a timely manner.
- Obligations exceeded allotments and no evidence of reconciling actions being resolved was provided.
- Fund Center on the SOF report could not be confirmed.
- The report provided was run at the Subactivity Group (SAG) level and could not be tied to the Fund Center requested in the sample.

5.1.12 Collections Reconciliation (SBR 11.12)

Management performs a monthly reconciliation of the deposit supporting documentation to the collections recorded in GFEBS. All differences are documented and resolved promptly. This reconciliation is evidenced by the signature and date of the reviewer on the reconciliation.

Assessable Unit: General

Deviation(s) Found: Control currently not in place.

5.1.13 Commitment Approval - Fund Approval (SBR 12.01)

An authorized individual reviews the purchase request (e.g., purchase requisition, GFEBS PR, outbound MIPR, memo of agreement, commitment document) to validate that sufficient funding is available within the appropriate LOA (e.g., appropriation, fiscal year, commitment item) for the purchase. The funding certification is evidenced by the authorized individual's signature and date on the purchase request.

Assessable Unit: Contractual Services/Acquisition of Assets

Criteria (Policy): "Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided could not be confirmed as supporting the sample selected.
- Transaction referenced invoices, not obligations.
- Purchase request was not provided.
- Purchase request did not have evidence of approval.
- Evidence of review, including signature and date verifying the review of funds availability, was not present.
- The transaction was approved subsequent to the GFEBS entry date.

5.1.14 Obligation Approval (SBR 12.02)

An authorized individual with delegated authority reviews the purchase order (e.g., contracts, outbound acceptance MIPR, obligating document, travel order/voucher) to verify that it includes the time and amount, and uses the appropriate LOA (e.g., appropriation, fiscal year). The review and approval is evidenced by the authorized individual's signature and date on the purchase order.

Assessable Unit: Contractual Services/Acquisition of Assets

Criteria (Policy): "Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.

- Documentation provided could not be confirmed as supporting the sample selected.
- Transaction amount was paid incorrectly by the Defense Finance and Accounting Service (DFAS).
- The original obligating documentation was not provided to support the sample transaction selected. Later, the sample obligation of funds was deobligated.
- Obligating document was not provided to support the sampled transaction.
- Contract modification was not provided for the sampled transaction.
- Transaction date, amount, LOA, and/or document number per supporting documentation did not match PBC sample request.
- Obligating document was not signed and/or dated.
- Obligating document was created and/or signed after the GFEBS posting date.
- Correct email showing the Manager Review File (MRF) approval was not provided.
- Obligating employee's signature could not be identified on the documentation provided.
- Obligating employee's delegation of authority memo responsibilities was limited to the functions of an Approving Official for the Defense Travel System (DTS).
- SARSS screenshot was not provided to determine whether the transaction amount was below the command's threshold.
- The obligating document was prepared and reviewed by the same individual.
- MIPR and MIPR Acceptance provided were not populated with all data fields.
- The amount and/or document number (contract, contract modification, Acceptance of MIPR, 1610) provided per the purchase order could not be traced to the sample item.

5.1.15 Goods/Services Receipt Approval (SBR 12.03)

An authorized individual reviews delivered goods/services to validate that they are in agreement with the purchase order. This review and approval is evidenced by the authorized individual's signature and date on the goods/services receipt document.

Assessable Unit: Contractual Services/Acquisition of Assets

Criteria (Policy): "Financial Control of Vendor and Contract Payments," DoD FMR 7000.14-R, Volume 10, Chapter 1, Section 10301.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided could not be confirmed as supporting the sample selected.
- No evidence was provided showing that the control had been implemented.
- Purchase order (e.g., contracts, outbound acceptance MIPR, obligating document, travel order/voucher) was not provided.
- Receiving report (receipt) and/or invoice was not provided.
- Receiving report was not signed and/or dated.

- Receipt was not signed and dated by the employee receiving the goods/services.
- The goods/services receipt provided did not support the purchase order.
- Documentation evidencing that the WAWF Acceptor has authority to accept goods/services was not provided.

5.1.16 Payment Certification (SBR 12.04)

An authorized Certifying Officer reviews the invoice (e.g., travel vouchers, GPC billing statement, GFEBS MIRO document) prior to payment certification to ensure it is in accordance with the goods/services receipt document and the purchase order. This review and approval is evidenced by the Certifying Officer's signature and date on the payment certification document. This control does not pertain to payment certifications performed by DFAS.

Assessable Unit: Contractual Services/Acquisition of Assets

Criteria (Policy): "Certifying Officers, Departmental Accountable Officials, and Review Officials," DoD FMR 7000.14-R, Volume 5, Chapter 33, Section 330701.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided could not be confirmed as supporting the sample selected.
- Transaction was the result of a cost transfer; the documents supporting the original transaction were not provided and/or available.
- Purchase order, payment voucher, and/or invoice were not provided.
- Signature and date of approval were missing from invoice or equivalent document.
- No evidence of the Certifying Officer's review after goods/services was received.
- Evidence of the billing official's statement of certification was not provided.
- Travel voucher document history was not provided for DTS travel transaction(s).
- Evidence of certifying officer's review of DTS travel voucher was not provided.

5.1.17 Unprocessed Voucher Reconciliation (SBR 12.05)

A designated individual runs an "Unsubmitted Voucher List" report as well as a "Routing Status Report for Vouchers" report on a monthly basis and investigates all Travel Orders and Travel Vouchers that are still outstanding for greater than five business days after the travel end date. Exceptions should be investigated and resolved prior to the following month-end close. This review is evidenced by the designated individual's signature and date on the "Unsubmitted Voucher List" report and the "Routing Status Report for Vouchers" report.

Assessable Unit: Contractual Services

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided could not be confirmed as supporting the sample selected.

- Unsubmitted Voucher and/or Routing Status Report were not provided.
- Report(s) were not run in a timely manner.
- Evidence of review, including signature and date, was not included on the report(s).
- Evidence of follow-up actions taken to resolve issues were not provided.
- Evidence of review was not conducted in a timely manner.

5.1.18 Defense Travel System (DTS) Insufficient Funding Error Message (SBR 12.07)

The DTS Administrator reviews the email detailing insufficient funding for DTS to GFEBS transmission errors and takes corrective action. This review is evidenced by the error resolution supporting documentation (e.g., email to appropriate personnel to fund the LOA on the travel order).

Assessable Unit: Contractual Services

Deviation(s) Found: Control currently not in place.

5.1.19 Bulk Obligation Review (SBR 14.02)

The designated representative reviews and approves all bulk obligations created in RMT/RSW-Online/RM-Online or similar systems to ensure the bulk obligation is supported by documentation prior to processing. This review and approval is evidenced by a designated representative's signature and date on the obligation document.

Assessable Unit: Military Payroll

Criteria (Policy): ""Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R Volume 3, Chapter 8, Section 080303.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.
- Documentation was not provided to support appointment of Funds Certifier.
- Documentation was not standardized to support the bulk obligation.

5.1.20 SF 1080/SF 1081 Certification Review (SBR 14.03)

The designated representative reviews the SF 1080/SF 1081 to ensure the following:

- Information on the SF 1080/SF 1081 matches the supporting documentation.
- Charges are incurred during the period of performance.
- Charges are incurred within the life of funds.
- Proper appropriation and fiscal year are assigned.

This review and approval is evidenced by the designated representative's signature and date on the SF 1080/SF 1081.

Assessable Unit: Military Payroll

Criteria (Policy):

- "Payment Vouchers—Special Applications," DoD FMR 7000.14-R Volume 10, Chapter 10, Section 100201C.
- "Educational Assistance Programs," DoD FMR Volume 12, Chapter 15, Section 150703.
- "Military Personnel Entitlement Programs," DoD FMR Volume 12, Chapter 16.
- "Expenditure Transactions Between Appropriation, Fund, and Receipt Accounts," Treasury Financial Manual (TFM) Volume 1 Part 2, Chapter 2500.

Deviation(s) Found:

- Documentation provided did not support the sample selected.
- Documentation was not provided to support appointment of Funds Certifier.

5.1.21 Approving Official Review (SBR 14.04)

The Approving Official reviews the appropriate form along with the key supporting document(s) identified in the KSD matrix to authorize the action requested (e.g., Promotion, AWOL, Leave, Entitlement changes/updates). This review and approval is evidenced by the Approving Official's signature and date on the form.

Assessable Unit: Military Payroll

Criteria (Policy):

- "Management's Responsibility for Internal Control," Office of Management and Budget (OMB) Circular A-123.
- "Command Policies," Army Regulation (AR) 600-20, Chapter 2.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.

5.1.22 PCS Obligations (SBR 14.10)

The designated representative reviews the PCS Order and submits information for obligation in STANFINS. This review is evidenced by the designated representative's signature and date on the PCS Order.

Assessable Unit: Military Payroll

Criteria (Policy):

- "Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8.

Deviation(s) Found: Control currently not in place.

5.1.23 Disbursement to Obligation Correction (SBR 14.20)

Prior to disbursing, the Accountant ensures that all SRD-1 /DDS disbursements have a recorded obligation in STANFINS using the D06/D00 report and ensures that all errors are corrected. This review is evidenced by the signature and date on the report. (ARNG and USARC only)

Assessable Unit: Military Payroll

Criteria (Policy):

- Federal Managers' Financial Integrity Act (FMFIA) Section 2 Para (d)(1)(A).
- "Analysis, Review, and Reconciliation," Defense Finance and Accounting Service-Indianapolis (DFAS-IN) 37-1 Regulation, Chapter 27.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.

5.1.24 System Access Controls (SBR 14.22)

Access to feeder systems (e.g., eMILPO, RLAS, MyUnitPay), document repositories, and hosting servers/databases (e.g., SQL server) is restricted to appropriate personnel. This is evidenced by signature and date on the supporting documentation (e.g., DD Form 2875, email, delegation of authority).

Assessable Unit: Military Payroll

Criteria (Policy):

- Federal Information Security Management Act (FISMA) of 2002.
- Federal Financial Management Improvement Act (FFMIA) Section 803(a).
- "Certifying Officers, Departmental Accountable Officials, and Review Officials," DoD FMR 7000.14-R Volume 5, Chapter 33, Sections 3303 and 3306.
- "Policy and Requirements," AR 11-2, Chapter 2.
- "Field Work Standards," AR 11-7, Chapter 4.
- Joint Financial Management Improvement Program (JFMIP) Acquisition/Financial Systems Interface Requirements.
- "Army Information Technology," AR 25-1.
- "Information Assurance," AR 25-2.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.
- Documentation received did not support system permissions.

5.1.25 Assistance Instrument Approval (SBR 15.01)

The Grants Officer reviews recipient qualifications, determines if the proposed costs are fair and reasonable, and verifies that the assistance instrument (e.g., Grant, Cooperative Agreement) has been signed by all required parties, sufficient funding is available, and the appropriate LOA (e.g., appropriation, fiscal year) is used. The review and approval is evidenced by the Grant Officer's signature and date on the assistance instrument.

Assessable Unit: Grants and Cooperative Agreements

Criteria (Policy):

- National Guard Regulation (NGR) 5-1, National Guard Grants and Cooperative Agreement.
- DoD 3210.6-R, Part 21 DoD Grants and Agreements – General Matters.
- DoD 3210.6-R, Part 22 DoD Grants and Agreements – Award and Administration.

Deviation(s) Found:

- Assistance instrument documentation was not provided.
- Assistance instrument was not signed and/or dated evidencing review and approval.

5.1.26 SF 270 Approval (SBR 15.02)

An authorized Grants Officer reviews the SF 270 and supporting documentation prior to payment certification to ensure that the expenses claimed by the Grantee are valid and accurate for reimbursement. This review and approval is evidenced by the Grants Officer's signature and date on the SF 270.

Assessable Unit: Grants and Cooperative Agreements

Criteria (Policy):

- National Guard Regulation (NGR) 5-1, National Guard Grants and Cooperative Agreements.
- DoD 3210.6-R, Part 22 DoD Grants and Agreements – Award and Administration.

Deviation(s) Found: SF 270 documentation was not provided.

5.1.27 Reimbursable Agreement Budget Analyst Review (SBR 18.01)

A designated individual reviews the reimbursable agreement (e.g., DD Form 448, ISSA; MOU; MOA; 285-R) to ensure the following:

- Goods/services listed on the agreement are within the scope of the Army activity's mission.
- The Army activity has the authority and capacity to perform the work.
- The Army activity Performer can begin the work before the Requestor's funds expire.

This review and approval is evidenced by the designated individual's signature and date on the reimbursable agreement acceptance.

Assessable Unit: Reimbursable Inbound

Criteria (Policy): "Administrative Control of Funds," DoD FMR 7000.14-R, Volume 14, Chapter 1, Section 010206D.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- Reimbursable agreement and/or Acceptance of MIPR were not provided.
- Reimbursable agreement was not signed and/or dated.
- MIPR Acceptance/Reimbursable agreement was signed and/or dated after GFEBS posting date.
- Modification Agreement/Acceptance provided did not support the date of the sample transaction.
- Joint Program Agreement/Acceptance was not provided for the sample transaction.

5.1.28 Revenue Recognized to Cost Incurred Reconciliation (SBR 18.02)

A designated individual performs a monthly reconciliation of revenue recognized to the cost incurred to ensure that costs are complete and revenue is recognized appropriately. Exceptions are investigated and resolved prior to the following month-end close and evidenced by the designated individual's signature and date on the reconciliation worksheet.

Assessable Unit: Reimbursable Inbound

Deviation(s) Found: Control currently not in place.

5.1.29 Sales Order Review/Reconciliation (SBR 18.03)

A designated individual, other than the person who creates the Sales Order (With or Without Advance) reviews and reconciles the Sales Order (With or Without Advance) in GFEBS to the reimbursable agreement and reimbursable agreement acceptance to ensure that the data entered in the system is complete and accurate. All differences are documented and resolved promptly. This review is evidenced by the signature and date of the reviewer on the reimbursable agreement acceptance.

Assessable Unit: Reimbursable Inbound

Deviation(s) Found: The Reimbursable Agreement/Sales Order was not signed and/or dated by an individual other than the Sales Order creator.

5.2 G-4: Logistics

This section covers activities performed by logistics personnel that include, but are not limited to, supply Classes V and VII asset management and real property management. As audit readiness efforts expand across the Army, this section will be updated to include additional controls around supply class asset management, real property management, and other logistics related areas.

Supply Class V Asset Management

Operating Materials & Supplies (OM&S) includes supply Class V assets. The Army's Existence & Completeness (E&C) Phase I effort for OM&S mission critical assets focused on three tactical missile system programs identified as "Quick Wins," specifically, Hellfire, Javelin, and Tube-launched, Optically-tracked, Wire-guided (TOW) missiles. Quick win assets were meant to serve as discovery for the larger set of supply Class V assets. The scope of the Phase II effort expanded to include all Class V assets. With the exception of control CA 3.01, the control descriptions listed below are categorized into three different OM&S installation/operating environments. The categories include: Retail, Wholesale, and Command.

5.2.1 SOPs (CA 3.01)

Army-wide:

Standard Operating Procedures (SOPs) are reviewed annually for demilitarization and safety operations and every two years for all other operations to ensure they are in accordance with Army Regulations and appropriately account for assets in all applicable business processes. The SOP review is evidenced by the Accountable Officer's signature and date on the SOPs.

Assessable Unit: OM&S

Criteria (Policy):

- "Preparation of Standing Operating Procedures (SOP) for Ammunition Operations," Army Materiel Command Regulation (AMC-R) 700-107.
- "Ammunition Inventory and Accountability," AMC-R 740-27.
- "The Army Safety Program," Army Regulation (AR) 385-10.
- "Safety Program," Department of the Army (DA) Pamphlet (PAM) 385-10.
- "Ammunition and Explosives Standards," DA PAM 385-64.

Deviation(s) Found:

- SOPs did not exist for all of the business processes.
- Governing SOPs lacked the proper authorizations; SOPs did not contain any evidence that the installation Commander, organizational leadership, or supervisors approved or authorized the SOPs.
- Printed copies of the SOPs were not the most recent version (e.g., inconsistent dates between printed and electronic versions).
- SOPs did not document the handling of discrepancies during the inventory process.
- SOPs were not reviewed or updated within the required time period.

5.2.2 Safeguarding of Assets (CA 3.02)

Retail & Wholesale:

Security procedures align with requirements in Army Regulation (AR) 190-11. Munitions are stored in a secured area of the installation with security measures in place to prevent unauthorized loss. Security measures can include, but are not limited to: fencing, guard posts, lock systems, alarms, and inspections of vehicles leaving the secured area.

Assessable Unit: OM&S

Criteria (Policy): "Military Police—Physical Security of Arms, Ammunition, and Explosives," AR 190-11 (Available only on the Army Knowledge Online (AKO) website).

Deviation(s) Found:

- Wholesale and retail locations demonstrated inconsistencies in managing the two-key system for Category (CAT) I storage locations.
- Retail locations did not check identification of individuals entering the secure areas.
- Retail locations left visitors with "escort required" badges unattended.
- Inadequate fencing was observed at one retail location.

5.2.3 System Access (CA 3.03)

Retail:

The Accountable Officer authorizes access to the accountable property system of record (APSR) utilizing Department of Defense (DD) Form 2875, System Authorization Access Request, or equivalent, as evidenced by the Accountable Officer's signature on the document. A segregation of duties exists to prevent both access to assets and the ability to change records.

Assessable Unit: OM&S

Criteria (Policy):

- "Information Assurance," AR 25-2.
- "Department of the Army Information Security Program," AR 380-5.
- "Information Assurance (IA)," Department of Defense (DoD) Directive 8500.01E.
- "Information Assurance (IA) Implementation," DoD Instruction 8500.2.

Deviation(s) Found:

- Retail sites using Standard Army Ammunition System - Modernization (SAAS-MOD) did not consistently use DD Form 2875 or other means to document user access requests and approval.
- Generic user IDs were assigned to SAAS-MOD operators rather than unique user IDs identifying the name of the operator.
- A segregation of duties did not exist, as evidenced by personnel with physical access to munitions having access to post changes to SAAS-MOD.
- The DD Form 2875 did not have all required approval signatures.

Wholesale:

The appropriate supervisor authorizes access to the APSR utilizing DD Form 2875, or equivalent, as evidenced by the Supervisor's signature on the document. A segregation of duties exists to prevent both access to assets and the ability to change records.

Assessable Unit: OM&S

Criteria (Policy):

- "Information Assurance," AR 25-2.
- "Department of the Army Information Security Program," AR 380-5.
- "Information Assurance (IA)," DoD Directive 8500.01E.
- "Information Assurance (IA) Implementation," DoD Instruction 8500.2.
- "LMP End User Access and Account Management," AMC Command Policy Memorandum.

Deviation(s) Found:

- The Logistics Modernization Program (LMP) Office could not provide approval documentation for any user on the user access list because emails and helpdesk ticket files were not labeled or organized.
- Documentation was not maintained to identify active users and their roles within the APSR.
- A DD Form 2875 was not provided for all identified users when requested.
- The DD Form 2875 did not have all required approval signatures.

5.2.4 Account Code Creation Approval (CA 3.04)

Command:

Account code creations are approved by the Command Item Manager or Materiel Manager as evidenced by proper supporting documentation.

Assessable Unit: OM&S

Criteria (Policy):

- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Requisitioning, Receipt, and Issue System," AR 725-50.

Deviation(s) Found: None. Control has not been tested.

5.2.5 Account Code Change Approval (CA 3.05)

Retail:

Account code changes at the installation are approved by the Accountable Officer, as evidenced by his/her signature on Department of the Army (DA) Form 4508, Ammunition Transfer Record, or equivalent. Directed account code changes are approved by message from a Major Subordinate Command (MSC).

Assessable Unit: OM&S

Criteria (Policy):

- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Requisitioning, Receipt, and Issue System," AR 725-50.

Deviation(s) Found:

- Ammunition Supply Points (ASPs) did not file and retain the message from Joint Munitions Command directing an account code change to document authorization for the change.
- Authorization from the Accountable Officer to change an account code was verbally communicated without documentation of the approval.
- When the DA Form 4508 was used to document an account code change, the form was not always signed by the Accountable Officer.
- Emails used to document approval authority did not contain sufficient item identifiers to conclusively match the assets to the transaction history.
- The document number for each account code change was not recorded on the supporting documentation in accordance with DA PAM 710-2-2.

Wholesale:

Account code changes are directed by a Major Subordinate Command (MSC) and completed by an LMP Operator in accordance with the MSC directive. The affected data attributes are recorded on a data change form alongside the LMP Operator signature/date as evidence of the change.

Assessable Unit: OM&S

Criteria (Policy):

- "Ammunition Inventory and Accountability," AMC-R 740-27.
- "Requisitioning, Receipt, and Issue System," AR 725-50.

Deviation(s) Found:

- Depots did not file and retain the message from Joint Munitions Command directing an account code change to document authorization for the change.
- Emails used to document approval authority did not contain sufficient item identifiers to conclusively match the assets to the transaction history.

5.2.6 Condition Code Change Approval (CA 3.06)

Retail:

Condition code changes are approved by the Quality Assurance Specialist (Ammunition Surveillance) (QASAS), or equivalent, as evidenced by the QASAS's signature and date on DA Form 4508.

Assessable Unit: OM&S

Criteria (Policy):

- "Accounting Policy and Procedures: Inventory and Related Property," DoD FMR 7000.14-R, Volume 4, Chapter 4.
- "Accounting for Inventory and Related Property," Statement of Federal Financial Accounting Standards (SFFAS) #3.
- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Ammunition Surveillance Procedures," Supply Bulletin (SB) 742-1.

Deviation(s) Found:

- QASAS's signature or date was missing on the DA Form 4508 as evidence of approval for the condition code change.
- DA Form 4508 was not provided to document condition code change approval.

Wholesale:

Condition code changes are approved by the QASAS, or equivalent, as evidenced by the QASAS's signature and date on DA Form 4508 or via the Munitions History Program (MHP) Approval Screen (provided by Client) for the automated interface between MHP and Logistics Modernization Program (LMP) system.

Assessable Unit: OM&S

Criteria (Policy):

- "Accounting Policy and Procedures: Inventory and Related Property," DoD FMR 7000.14-R, Volume 4, Chapter 4.
- "Accounting for Inventory and Related Property," SFFAS #3.
- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Ammunition Inventory and Accountability," AMC-R 740-27.
- "Ammunition Surveillance Procedures," SB 742-1.

Deviation(s) Found:

- DA Form 4508 was not provided to document condition code change approval.
- QASAS's signature/date was missing on the DA Form 4508 when a DA Form 4508 was used as evidence of approval for the condition code change.
- Condition code change and electronic approval in MHP was not applied to all of the assets in a lot (i.e., default quantity setting not increased to accommodate the number of assets).
- The same QASAS entering the condition code change in MHP also approved the change; this is a lack of segregation of duties for posting the condition code change to LMP since MHP automatically updates LMP.

5.2.7 Receipt Surveillance Inspection (CA 3.07)

Retail & Wholesale:

The QASAS, or counterpart, reviews DD Form 1348-1A, Issue Release/Receipt Document, or equivalent, and conducts a damage-in-transit inspection of received munitions. This review is evidenced by the QASAS's signature and date on DD Form 1348-1A, or equivalent.

Assessable Unit: OM&S

Criteria (Policy):

- "DoD Supply Chain Materiel Management Regulation," DoD 4140.1-R.
- "Ammunition Surveillance Procedures," SB 742-1.
- "Supply Policy Below the National Level," AR 710-2.
- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Ammunition Inventory and Accountability," AMC-R 740-27.

Deviation(s) Found: QASAS's signature and date were missing on the receipt documentation as evidence of the damage-in-transit inspection and verification of the condition code.

5.2.8 Munitions Handler Review (CA 3.08)

Retail:

The Munitions Handler, or equivalent, verifies that the munitions' information on DA Form 3151-R, Ammunitions Store Slip, or equivalent, agrees with the physical assets received or being shipped, as evidenced by the Munitions Handler's signature and date on DA Form 3151-R, or equivalent.

Assessable Unit: OM&S

Criteria (Policy):

- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Supply Policy Below the National Level," AR 710-2.

Deviation(s) Found:

- Munitions Handler's signature and date were missing on the DA Form 3151-R, or equivalent document, as validation that the assets on the form were correct.
- Requested sample documentation was not provided.

Wholesale:

The Munitions Handler, or equivalent, reconciles two-dimensional barcode scans from the munitions to the receipt or shipment data in the LMP, as evidenced by signature and date on DD Form 1348-1A, Work Order Line Item (WOLI), or equivalent.

Assessable Unit: OM&S

Criteria (Policy): "Ammunition Inventory and Accountability," AMC-R 740-27.

Deviation(s) Found:

- Munitions Handler's signature or date was missing on the DD Form 1348-1A, or equivalent document, as validation that the assets on the form were correct.
- Requested sample documentation was not provided.

5.2.9 Shipment Authorization (CA 3.09)

Command:

Shipment requests are properly approved by the Item Manager or Materiel Manager, as evidenced by the REPSHIP, or equivalent.

Assessable Unit: OM&S

Criteria (Policy):

- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Defense Transportation Regulations" (DTR), DTR 4500.9-R, Part II.
- "DoD Supply Chain Materiel Management Regulation," DoD 4140.1-R.

Deviation(s) Found: None. Control has not been tested.

5.2.10 Issue & Turn-In Verification (CA 3.10)

Retail:

Issues and Turn-Ins are reconciled and verified by the Munitions Handler, or equivalent, and Unit Representative at the time of transaction completion, as evidenced by both signatures and date on DA Form 581, Request for Issue and Turn-In of Ammunition.

Assessable Unit: OM&S

Criteria (Policy):

- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Supply Policy Below the National Level," AR 710-2.

Deviation(s) Found:

- Required signatures or dates were missing on DA Form 581 for both issues and turn-ins, as evidence of asset verification.
- Requested sample documentation was not provided.

5.2.11 Turn-In Surveillance Inspection (CA 3.11)

Retail:

Live turn-ins are reviewed or inspected by a QASAS, or equivalent, as evidenced by the QASAS's signature and date on DA Form 3151-R, or equivalent.

Assessable Unit: OM&S

Criteria (Policy):

- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Ammunition Surveillance Procedures," SB 742-1.

Deviation(s) Found:

- QASAS's signature and date were missing on DA Form 3151-R, or equivalent, as evidence of the turn-in inspection.

- Requested sample documentation was not provided.

5.2.12 APSR Posting (CA 3.12)

Retail:

The Stock Control Clerk compares information on the following forms to the data entered in the APSR:

- Receipt: DD Form 1348-1A.
- Surveillance: DA Form 4508.
- Inventory: DA Form 444, Inventory Adjustment Report.
- Issue/Turn In: DA Form 581.
- Shipment: DD Form 1348-1A.
- Account Management: DA Form 4508.

If the information reconciles, the Stock Control Clerk will post the transaction to the APSR within 24 hours, per AR 710-2, 3-36b and DA Pamphlet (PAM) 710-2-2, 24-33a, as evidenced by initialing and dating the supporting documentation packet.

Assessable Unit: OM&S

Criteria (Policy):

- "DoD Supply Chain Materiel Management Regulation," DoD 4140.1-R.
- "Supply Policy Below the National Level," AR 710-2.
- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Military Standard Transaction Reporting and Accounting Procedures (MILSTRAP)," DoD 4000.25-2-M.
- "Requisitioning, Receipt, and Issue System," AR 725-50.

Deviation(s) Found:

- Documents were not marked as "Posted" with the date and initials of person posting the transaction to the stock record.
- Transactions were not posted to the stock record within the required timeframe.
- Posting errors, such as quantities, National Stock Number (NSN), Department of Defense Identification Code (DODIC), or lot number on the document did not match the APSR.
- Transactions posted did not have supporting documentation.

Wholesale:

The Storage Planner or Transportation Specialist compares information on the following forms to the data entered in the APSR:

- Receipt: DD Form 1348-1A or DD Form 1149, Requisition and Invoice/Shipping Document.
- Surveillance: DA Form 4508.
- Inventory: DA Form 444.

- Shipment: DD Form 1348-1A.
- Demilitarization: DA Form 4508.
- Account Management: JMC message.

If the information reconciles, the Storage Planner or Transportation Specialist will post the transaction within the following timeframes, as evidenced by the electronic signature in LMP and posted markings on the documents:

- Receipt: 10 calendar days (AR 725-50, 5-14b(2)).
- Surveillance: Three calendar days (AR 725-50, 5-44a(1)).
- Inventory: 16 days (Army Materiel Command Regulation (AMC-R) 740-27 5-5d).
- Shipment: Three days (AMC-R 740-27 4-4g(2)).
- Demilitarization: Two work days (AMC-R 755-8, 3-2f).
- Account Management: 10 work days (AR 725-50, E-270, a).

Assessable Unit: OM&S

Criteria (Policy):

- "Requisitioning, Receipt, and Issue System," AR 725-50.
- "Authorizing, Accomplishing, and Reporting of Demilitarization of Class V Materiels," AMC-R 755-8.
- "Ammunition Inventory and Accountability," AMC-R 740-27.

Deviation(s) Found:

- Documents were not marked with the date and initials of person posting the transaction to the stock record.
- Transactions were not posted to the stock record within the required timeframe.
- Posting errors, such as quantities, National Stock Number (NSN), Department of Defense Identification Code (DODIC), or lot number on the document did not match the APSR.
- Transactions posted did not have supporting documentation.

5.2.13 Demilitarization Certification (CA 3.13)

Retail:

The demilitarization of munitions is confirmed by the Demilitarization Supervisor and QASAS, or equivalent, as evidenced by the signatures and date on DA Form 4508.

Demilitarization is generally a Wholesale Process, but it does occur at a limited number of retail sites.

Assessable Unit: OM&S

Criteria (Policy):

- "Authorizing, Accomplishing, and Reporting Demilitarization of Class V Materiel," AMC-R 755-8.

- "Ammunition Surveillance Procedures," SB 742-1.
- "Defense Demilitarization: Procedural Guide," DoDM 4160.28-M-V3.

Deviation(s) Found:

- DA Form 4508 did not have required dates next to authorizing signatures.
- Demilitarization of assets did not have supporting documentation.

Wholesale:

The demilitarization of munitions is confirmed by the Demilitarization Supervisor and QASAS, or equivalent, as evidenced by the signatures and date on DA Form 4508.

Assessable Unit: OM&S

Criteria (Policy):

- "Authorizing, Accomplishing, and Reporting Demilitarization of Class V Materiel," AMC-R 755-8.
- "Ammunition Surveillance Procedures," SB 742-1.
- "Defense Demilitarization: Procedural Guide," DoDM 4160.28-M-V3.

Deviation(s) Found:

- DA Form 4508 did not have required signatures/dates.
- DA Form 4508 indicated "mixed" lots instead of individual lot numbers.
- Demilitarization of assets did not have supporting documentation.

5.2.14 Inventory Adjustment Approval (CA 3.14)

Retail:

Inventory adjustments are approved by the Accountable Officer, as evidenced by the signature and date on DA Form 444.

Assessable Unit: OM&S

Criteria (Policy):

- "Physical Security of Arms, Ammunition, and Explosives," AR 190-11 (Available only on AKO).
- "Policies and Procedures for Property Accountability," AR 735-5.
- "Supply Policy Below the National Level," AR 710-2.
- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Military Standard Transaction Reporting and Accounting Procedures (MILSTRAP)," DoD 4000.25-2-M, 5, 7.

Deviation(s) Found:

- Requested documentation was not provided.
- DA Forms 444 were signed by the Accountable Officer but not dated.

- Not all adjustment transactions were documented on a DA Form 444 or by other means.

Wholesale:

Inventory adjustments are approved by the Inventory Branch Chief, when required for significant adjustments, as evidenced by the signature and date on the DA Form 444.

Assessable Unit: OM&S

Criteria (Policy):

- "Physical Security of Arms, Ammunition, and Explosives," AR 190-11 (Available only on AKO).
- "Policies and Procedures for Property Accountability," AR 735-5.
- "Ammunition Inventory and Accountability," AMC-R 740-27.
- "Military Standard Transaction Reporting and Accounting Procedures (MILSTRAP)," DoD 4000.25-2-M.

Deviation(s) Found: Inventory adjustments were not documented on DA Form 444 or by other means.

5.2.15 Physical Inventory (CA 3.15)

Retail:

Inventory Control Personnel conduct a physical inventory of all munitions on a quarterly basis. The physical inventory is approved by the Accountable Officer as evidenced by the Memorandum of Inventory Completion.

Assessable Unit: OM&S

Criteria (Policy):

- "Physical Security of Arms, Ammunition, and Explosives," AR 190-11 (Available only on AKO).
- "Policies and Procedures for Property Accountability, AR 735-5.
- "Supply Policy Below the National Level," AR 710-2.
- "Supply Support Activity Supply System: Manual Procedures," DA PAM 710-2-2.
- "Ammunition and Explosives Standards," DA PAM 385-64.

Deviation(s) Found:

- Inventories were not conducted by a two person team with a counter and a recorder.
- Inventory count sheets were not signed by the counter and/or recorder.
- Serial numbers were provided to the inventory team on the inventory count sheets.
- Inventory completion memorandums were not dated to indicate the applicable quarter in which the inventory was completed.
- Inventory completion memorandums were not used to document the completion of required inventories.

Wholesale:

Inventory Control Personnel conduct a physical inventory of munitions twice a year for Category (CAT) 1 items or annually for all other munitions. The physical inventory is approved by the Depot Commander as evidenced by the Memorandum of Inventory Completion.

Assessable Unit: OM&S

Criteria (Policy):

- "Physical Security of Arms, Ammunition, and Explosives," AR 190-11 (Available only on AKO).
- "Policies and Procedures for Property Accountability," AR 735-5.
- "Ammunition Inventory and Accountability," AMC-R 740-27.
- "Ammunition and Explosives Standards," DA PAM 385-64.

Deviation(s) Found:

- Identifier attributes on the two-dimensional barcode, such as NSN, serial number, or DODIC, did not match the identifier attributes on the asset.
- Assets were stored in such a manner to prevent observation and validation of identifier attributers on the asset.
- Dates were missing on inventory completion memorandums.
- LMP screen shots of inventory postings show a lack of a segregation of duties because the same Inventory Specialist who conducted the scan also conducted the reconciliation and posted the results to LMP.

5.2.16 Production Acceptance (CA 3.16)

Wholesale:

The Quality Assurance Representative (QAR) electronically or manually signs the DD Form 250, Material Inspection and Receiving Report, or equivalent, to indicate acceptance of the ammunition on behalf of the Army.

Assessable Unit: OM&S

Criteria (Policy):

- "Requisitioning, Receipt, and Issue System," AR 725-50.
- "Accountability and Management of DoD Equipment and Other Accountable Property," DoDI 5000.64.

Deviation(s) Found:

- DD Forms 250 did not have required signature and date.
- Requested documentation was not provided.

5.2.17 Production APSR Posting (CA 3.17)

Wholesale:

Inventory control personnel use the DD Form 250 or DD Form 1348-1A and post assets to LMP within seven calendar days of production from government operated sites or within seven days of

acceptance from contractor operated sites, as evidenced by the electronic signature in LMP and posted markings on the documents.

Assessable Unit: OM&S

Criteria (Policy):

- "Requisitioning, Receipt, and Issue System," AR 725-50.
- "Accountability and Management of DoD Equipment and Other Accountable Property," DoDI 5000.64.
- "Military Standard Requisitioning and Issue Procedures," DLM 4000.25-1.

Deviation(s) Found: Assets were not posted to LMP within seven days of production or acceptance.

5.2.18 Summary Schedules (CA 3.20)

Monthly system-generated summary schedules from WARS-NT reflect accumulated materiel that is reviewed by management to ensure proper classification and summarization of materiel. All classification and summarization errors and omissions are investigated and resolved in a timely manner. The Item Manager provides evidence of review and resolution of any discrepancies on the summary schedule, as evidenced by their approval email with their appropriate name and timestamp evident.

Assessable Unit: OM&S

Criteria (Policy): DoD FMR 7000.14-R, Volume 4, Chapter 4.

Deviation(s) Found: None. Control has not been tested.

5.2.19 Quarterly Reporting (CA 3.21)

Quarterly Financial Statement Worksheets are compiled using the DoD Financial Management Regulation and the OM&S Financial Reporting Desktop Procedures by the appropriate AMCOM Representative and JMC APO on a quarterly basis, and are properly reviewed and approved from the AMCOM G-8 and JMC G-8 Division Chiefs as evidenced by their signature and date on the Financial Reporting Cover Memorandum. This must be completed and submitted to the AMC G-8 within four business days after the end of the financial reporting period.

Assessable Unit: OM&S

Criteria (Policy): DoD FMR 7000.14-R, Volume 4, Chapter 4.

Deviation(s) Found: None. Control has not been tested.

Real Property Management

The Army's E&C effort for Real Property (RP) mission critical assets focuses on those assets with an initial acquisition value that equals or exceeds the DoD capitalization threshold of $20,000 for assets acquired before 1 October 2013 and $250,000 for acquisitions, modifications, and improvements placed in service on or after 1 October 2013. During Phase II testing, Army

National Guard (ARNG) and Army Reserve sites fell within scope of E&C efforts. The controls below apply to Active Army, ARNG, and Army Reserve installations.

5.2.20 System Access (CA 4.01)

Information System Manager or designee appropriately authorizes system access to the APSR (i.e., General Fund Enterprise Business System (GFEBS) or Planning Resources for Infrastructure Development and Evaluation (PRIDE)) based on user roles and responsibilities via a Department of Defense (DD) Form 2875, System Authorization Access Request, or equivalent documentation, evidencing proper access request and authorization.

Assessable Unit: RP

Criteria (Policy):

- "Federal Information System Controls Audit Manual (FISCAM)," GAO FISCAM, AC-3.1, Chapter 3, Section 3.2, page 222.
- "Standards for Internal Control in the Federal Government," GAO "Green Book," November 1999.
- AR 25-2, Information Assurance
- AR 405-45, Real Property Inventory Management

Deviation(s) Found:

- Documentation was not maintained to identify active users and their roles within the APSR.
- System access authorization was not documented on the DD Form 2875, or equivalent.

5.2.21 Physical Inventory (CA 4.02)

The Real Property Specialist/Manager or Real Property Accountable Officer (RPAO)/Construction and Facilities Management Officer (CFMO) conducts a physical inventory of all real property at least once every five years (three years for historical assets). The Commander/USPFO reviews the physical inventory results for approval. This control is evidenced by the Commander's/USPFO's signature and date on the annual certification of physical inventory results memo.

Assessable Unit: RP

Criteria (Policy):

- "Real Property Inventory Management," AR 405-45, 1-12g.
- "Plant, Property and Equipment," DoD FMR 7000.14-R, Volume 4, Chapter 6.

Deviation(s) Found:

- Physical inventory of real property had not been conducted at least once every five years.

- Supporting documentation, to include a certification memo signed by the Garrison Commander evidencing the performance of a physical inventory and support for identified adjustments to the real property inventory, was not maintained.

5.2.22 Verification of APSR Postings (new acquisitions, transfers, disposals, and adjustments) (CA 4.03)

The RPAO/CFMO performs monthly reviews of APSR reports to identify input errors, unauthorized transactions, or missing records of RP asset transactions as evidenced by the RPAO's/CFMO's signature and date on the monthly APSR report.

Assessable Unit: RP

Criteria (Policy):

- "Criteria for Transfer and Acceptance of DoD Real Property," Unified Facilities Criteria (UFC) 1-300-08.
- "Real Property Inventory Management," AR 405-45, 2-1a.
- "Management Control Evaluation Checklist Installation Real Property Management," Supplemental Policy to AR/DA PAM 405-45, D.18.
- "Property, Plant, and Equipment," DoD FMR 7000.14-R, Volume 4, Chapter 6.

Deviation(s) Found: None. Control has not been tested.

5.2.23 Acceptance of Newly Constructed Real Property (CA 4.04)

Constructed real property included in the real property inventory system is approved by the RPAO/CFMO with delegated authority in writing as evidenced by a signature and date on DD Form 1354, Transfer and Acceptance of DoD Real Property form. *(Note: Pursuant to Supplement Policy Army Regulation 405-45/Department of the Army Pamphlet 405-45, "DD Form 1354's capitalization data [are] entered into the Real Property Inventory within 10 working days of acceptance….")*

Assessable Unit: RP

Criteria (Policy):

- "Criteria for Transfer and Acceptance of DoD Real Property," UFC 1-300-08.
- "Real Property Inventory Management," AR 405-45, 2-1a, 1-16a.
- "Management Control Evaluation Checklist Installation Real Property Management," Supplemental Policy to AR/DA PAM 405-45, D.8.
- "Property, Plant, and Equipment," DoD FMR 7000.14-R, Volume 4, Chapter 6.

Deviation(s) Found:

- Supporting documentation was not retained to support real property transactions.
- Data elements on the DD Form 1354 did not match or could not be validated per supporting documentation.

- Individuals who signed the DD Form 1354 did not have written delegation of authority to approve real property transactions.
- Transactions were not recorded in the APSR within 10 days of project acceptance.

5.2.24 Acceptance of Capital Improvements (CA 4.05)

Capital improvements to real property included in the real property inventory system is approved by the RPAO/CFMO with delegated authority in writing as evidenced by a signature and date on DD Form 1354, Transfer and Acceptance of DoD Real Property form. *(Note: Pursuant to Supplement Policy Army Regulation 405-45/Department of the Army Pamphlet 405-45, "DD Form 1354's capitalization data [are] entered into the Real Property Inventory within 10 working days of acceptance….")*

Assessable Unit: RP

Criteria (Policy):

- "Criteria for Transfer and Acceptance of DoD Real Property," UFC 1-300-08.
- "Real Property Inventory Management," AR 405-45, 2-1a, 1-16a.
- "Management Control Evaluation Checklist Installation Real Property Management," Supplemental Policy to AR/DA PAM 405-45, D.8.
- "Property, Plant, and Equipment," DoD FMR 7000.14-R, Volume 4, Chapter 6.

Deviation(s) Found: Control currently not in place.

5.2.25 Transfer of Real Property (CA 4.06)

Transferred Real Property included in the real property inventory system is approved by the RPAO/CFMO, with delegated authority, as evidenced by a signature and date on the DD Form 1354. *(Note: Pursuant to Supplement Policy Army Regulation 405-45/Department of the Army Pamphlet 405-45, "DD Form 1354's capitalization data [are] entered into the Real Property Inventory within 10 working days of acceptance...")*

Assessable Unit: RP

Criteria (Policy):

- "Criteria for Transfer and Acceptance of DoD Real Property," UFC 1-300-08.
- "Real Property Inventory Management," AR 405-45, 2-1a.
- "Management Control Evaluation Checklist Installation Real Property Management," Supplemental Policy to AR/DA PAM 405-45, D.18.
- "Property, Plant, and Equipment," DoD FMR 7000.14-R, Volume 4, Chapter 6.

Deviation(s) Found:

- Supporting documentation was not retained to support real property transactions.
- Assets were not removed from the APSR within 10 days of project acceptance.
- Data elements on the DD Form 1354 did not match or could not be validated per supporting documentation.

- Individuals who signed the DD Form 1354 did not have written delegation of authority to approve real property transactions.

5.2.26 Disposal of Real Property (CA 4.07)

Disposed real property is supported by DD Form 1354 (for transfers-out) or Department of Army (DA) Form 337, Request for Disposal of Buildings and Improvements (for disposals) which has been approved by the RPAO/CFMO with delegated authority in writing, as evidenced by a signature and date, and removed from the real property inventory. *(Note: Pursuant to Supplement Policy Army Regulation 405-45/Department of the Army Pamphlet 405-45, "...disposed facilities [are] removed from the real property inventory within 10 working days from disposal completion (disposal completion date, date dropped from the inventory, and reportability code of 'D').")*

Assessable Unit: RP

Criteria (Policy):

- "Criteria for Transfer and Acceptance of DoD Real Property," UFC 1-300-08.
- "Real Property Inventory Management," AR 405-45, 2-1a.
- "Management Control Evaluation Checklist Installation Real Property Management," Supplemental Policy to AR/DA PAM 405-45, D.18.
- "Property, Plant, and Equipment," DoD FMR 7000.14-R, Volume 4, Chapter 6.

Deviation(s) Found:

- Supporting documentation was not retained to support real property transactions.
- Assets were not removed from the APSR within 10 days of project disposal.
- Data elements on the DD Form 1354 or DA Form 337 did not match or could not be validated per supporting documentation.
- Key supporting documentation, including McKinney Act determination and environmental, cultural, and historical protection requirements, was not retained.
- Individuals who signed the DD Form 1354 or DA Form 337 did not have written delegation of authority to approve real property transactions.

5.2.27 System Access Annual Reviews (CA 4.08)

System access to the APSR (i.e., GFEBS or PRIDE) is monitored by the installation to ensure that current users need access and user roles are appropriate. This control is performed at least annually, as evidenced by the System Manager's or designee's signature and date on the system user report or equivalent.

Assessable Unit: RP

Criteria (Policy):

- "Federal Information System Controls Audit Manual (FISCAM)," GAO FISCAM, AC-3.1, Chapter 3, Section 3.2, page 222.

- "Standards for Internal Control in the Federal Government," GAO "Green Book," November 1999.
- AR 25-2, Information Assurance
- AR 405-45, Real Property Inventory Management

Deviation(s) Found: Control currently not in place.

5.2.28 CIP Account Initiators (CA 4.09)

Authorized work orders (in-house minor construction projects) or planning & design and fund authorization (military construction) exist prior to initiating construction-in-progress (CIP) accounts.

Assessable Unit: RP

Criteria (Policy): "Property, Plant, and Equipment," DoD FMR 7000.14-R, Volume 4, Chapter 6.

Deviation(s) Found: Control currently not in place.

5.2.29 Create CIP and Accumulate Costs (CA 4.10)

All direct and indirect costs related to (1) work on newly constructed facilities and (2) capital improvements for existing assets are properly accumulated in the appropriate CIP accounts (based upon type of work, asset type, funding method, etc.).

Assessable Unit: RP

Criteria (Policy): "Property, Plant, and Equipment," DoD FMR 7000.14-R, Volume 4, Chapter 6.

Deviation(s) Found: Control currently not in place.

5.2.30 Relieve CIP (CA 4.11)

Accumulate the cost of construction or developmental projects in either the construction-in-progress general ledger account for posting to the applicable PP&E accounts when construction is completed or to the appropriate expense accounts if the construction project is terminated prior to completion.

Assessable Unit: RP

Criteria (Policy): "Property, Plant, and Equipment," DoD FMR 7000.14-R, Volume 4, Chapter 6.

Deviation(s) Found: Control currently not in place.

5.2.31 CIP Reporting (CA 4.12)

The CIP information submitted for financial reporting includes at least the CIP amount, customer project number, project detail fund code(s), project detail cost, project detail organization code(s), programmed amount, and real property unique identifier(s).

Assessable Unit: RP

Criteria (Policy): "Property, Plant, and Equipment," DoD FMR 7000.14-R, Volume 4, Chapter 6.

Deviation(s) Found: Control currently not in place.

Supply Class VII Asset Management

General Equipment (GE) includes supply Class VII, which are major end items. The Army's E&C efforts for GE mission critical assets focuses on those assets with unit acquisition costs that equal or exceed the DoD capitalization threshold of $100,000 for assets acquired before 1 October 2013 and $250,000 for acquisitions, modifications, and improvements placed in service on or after 1 October 2013.

5.2.32 SOPs (CA 2.01)

Standard Operating Procedures (SOPs) are accessible and are reviewed annually to ensure they are in accordance with Army Regulations (ARs) to appropriately account for assets for all processes. The SOP review is evidenced by the signature and date of the reviewer on the SOPs.

Assessable Unit: GE

Criteria (Policy):

- "Supply Policy Below the National Level," AR 710-2.
- "Organization Supply and Services for Unit Leaders," Field Manual (FM) 10-27-4 (Available only on AKO).

Deviation(s) Found:

- SOPs did not exist or were not in place.
- SOPs were not reviewed or updated annually.
- SOPs did not contain evidence that the installation Commander, organizational leadership, or supervisors approved or authorized the SOPs.

5.2.33 System Access (CA 2.02)

Property book officers (PBOs) or commanders appropriately authorize system access to the accountable property system of record (APSR), Property Book Unit Supply - Enhanced (PBUSE), as evidenced by emails/system internal request form or an equivalent form.

Assessable Unit: GE

Criteria (Policy): "Federal Information System Controls Audit Manual (FISCAM)," GAO FISCAM.

Deviation(s) Found: None. Control has not been tested.

5.2.34 System Access Review (CA 2.03)

System access to the APSR (PBUSE) is annually monitored by the installation/command to ensure that current users need access and the privileges are appropriate. This review is evidenced by the Information System Manager's or Designee's signature and date on the system access user report or equivalent.

Assessable Unit: GE

Criteria (Policy): "Federal Information System Controls Audit Manual (FISCAM)," GAO FISCAM.

Deviation(s) Found: None. Control has not been tested.

5.2.35 Warehouse Security (CA 2.04)

Adequate security is enforced for the safeguarding of assets, as evidenced by physical access security (e.g., locks, passwords, sign-in), in accordance with local SOPs and ARs.

Assessable Unit: GE

Criteria (Policy):

- "Supply Policy Below the National Level," AR 710-2.
- "Policies and Procedures for Property Accountability," AR 735-5.

Deviation(s) Found: None.

5.2.36 Physical Inventory (CA 2.05)

The hand receipt holder (HRH) conducts a physical inventory of assets annually or upon a change of the primary HRH or property book officer. This control is evidenced by the HRH's signature and date on hand receipts.

Assessable Unit: GE

Criteria (Policy):

- "Supply Policy Below the National Level," AR 710-2.
- "Using Unit Supply System (Manual Procedures)," DA PAM 710-2-1.
- "Accountability and Management of DoD-Owned Equipment and Other Accountable Property," DoD Instruction 5000.64.

Deviation(s) Found:

- Organizations did not perform physical inventories as required by AR 710-2.
- Supporting documents were missing or incomplete to substantiate the effectiveness of the internal control. Examples include missing/invalid signatures, missing data on key documents, undated documentation, and invalid assumption of command memos or DA Form 1687.
- Supporting documents did not include the sample selected for testing.

5.2.37 Acceptance/Transfer of Equipment (CA 2.06)

General Equipment added to PBUSE is reviewed and approved by the PBO, with a Department of Army (DA) Form 1687, Delegation of Authority, and appointment letter, as evidenced by a signature and date on one of the following forms:

- For receipts:
  - DD Form 1348-1A, Issue Release/Receipt Document.
  - DA Form 2765, Request for Issue or Turn-In.
  - DA Form 3161, Request for Issue or Turn-In.
  - DD Form 250, Material Inspection and Receiving Report.
  - DD Form 1149, Requisition and Invoice/Shipping Document.
- For transfers:
  - DA Form 3161, Request for Issue or Turn-In.

The equipment is posted to PBUSE within seven calendar days for Active Army or 30 calendar days for Army National Guard and Army Reserve, following receipt and acceptance.

Assessable Unit: GE

Criteria (Policy):

- "Supply Policy Below the National Level," AR 710-2.
- "HQDA Update to Policy - Army Regulation (AR) 710-2," ALARACT 092/2013.
- "Policies and Procedures for Property Accountability," AR 735-5.
- "Using Unit Supply System (Manual Procedures)," DA PAM 710-2-1.

Deviation(s) Found:

- Assumption of Command (AoC) and/or DA Form 1687 were invalid or did not exist, or supporting documentation could not be located.
- The date received, signed, and/or posted was illegible, or transaction documentation was not signed and/or dated.
- Transactions were signed by individuals other than those listed on the AoC memo or DA Form 1687.
- Transactions were not posted to PBUSE within required timeframes.
- Transactions were posted prior to the document received date.

5.2.38 Disposal of Equipment (CA 2.07)

The Property Book Officer posts the disposal of general equipment assets to the Property Book Unit Supply-Enhanced (PBUSE) system upon receiving a Department of Defense Form 1348-1A, Issue Release/Receipt Document; Department of the Army (DA) Form 2765, Request for Issue or Turn-In; or DA Form 3161, Request for Issue or Turn-In, signed and dated by the disposal facility (Supply Support Activity or Defense Reutilization and Marketing Office) from the unit. The disposal transaction is posted to PBUSE within seven calendar days for Active

Army or 30 calendar days for Army National Guard and Army Reserve from when the disposal facility signs and dates the supporting document.

Assessable Unit: GE

Criteria (Policy):

- "Supply Policy Below the National Level," AR 710-2.
- "HQDA Update to Policy – Army Regulation (AR) 710-2," ALARACT 092/2013,
- "Policies and Procedures for Property Accountability," AR 735-5.
- "Using Unit Supply System (Manual Procedures)," DA PAM 710-2-1.

Deviation(s) Found:

- Transactions were missing or not provided.
- Transactions were not signed or dated to evidence receipt by the disposal facility.
- Transactions were not posted to PBUSE within required timeframes.

5.2.39 Quality Assurance Reviews (CA 2.08)

Units perform quality assurance reviews after completion of physical inventories to ensure APSR records are supported by source documentation, as evidenced by signature and date on the Command Supply Discipline Program (CSDP) checklist and report. The frequency in which this control is performed is dictated by command type, as prescribed in AR 710-2, Appendix B, Supply Policy Below the National Level.

Assessable Unit: GE

Criteria (Policy): "Supply Policy Below the National Level," AR 710-2.

Deviation(s) Found:

- Organizations did not participate in CSDP, or do not follow CSDP guidelines in accordance with AR 710-2, Appendix B.
- CSDP checklist or report was not signed and dated by the CSDP evaluator evidencing the completion of the checklist.

5.2.40 Financial Reporting/JV Approval (CA 2.09)

On a quarterly basis, the Office of the Assistant Secretary of the Army (Financial Management & Comptroller) – Financial Operations & Reporting (OASA(FM&C) – FOR) prepares a journal voucher that accounts for the assets held in PBUSE. This entry is reviewed and approved by OASA(FM&C) - FOR leadership prior to submitting to Defense Finance and Accounting Service for posting. The approval is evidenced by email.

Assessable Unit: GE

Criteria (Policy): "Journal Voucher (JV) Preparation," DoD FMR 7000.14-R, Volume 6A, Chapter 2, Section 020208.

Deviation(s) Found: None. Control has not been tested.

Environmental Liabilities

The Army develops restoration costs for sites in need of environmental clean up actions. The restoration cost is the total estimated cost to restore the site to an environmentally sound condition. The liability associated with this cost is referred to as the Cost-to-Complete (CTC). As part of the audit readiness efforts for Environmental Liabilities (EL), the Active Installations Defense Environmental Restoration Program (DERP) will be tested for internal controls related to the CTC Estimate for each site.

Note: Discovery efforts for EL internal control activities are underway. Information regarding the EL controls will be provided in a subsequent update of this guide.

5.3 Contracting Commands

This section applies to Mission and Installation Contracting Command (MICC), Army Contracting Command (ACC), and other organizations responsible for contracting functions across the Army.

5.3.1 Delegation of Authority for Fund Certifiers, Certifying Officers, Contracting Officers, and Grants Officers (SBR 11.01)

Fund Certifiers, Certifying Officers, Contracting Officers, and Grants Officers must have delegated authority to certify the availability of funding (commit and/or obligate) in GFEBS, certify invoices/vouchers for payment, award contracts, and award assistance instruments, respectively. This authority is evidenced by a delegation of authority letter for Fund Certifiers, a DD Form 577 for Certifying Officers, a warrant for Contracting Officers, and a statement of appointment or warrant for Grants Officers.

Assessable Unit: General

Criteria (Policy): "Certifying Officers, Departmental Accountable Officials, and Review Officials," Department of Defense (DoD) Financial Management Regulation (FMR) 7000.14-R, Volume 5, Chapter 33, Section 3306.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- "Effective Date of Appointment" on the delegation of authority document was subsequent to the date of the transaction.
- Delegation of authority document provided could not be matched to the purchase request approval.
- Delegation of authority letter or memo was not provided.
- Incorrect delegation of authority letter, memo, and/or DD Form 577 was provided.
- Approving employee did not have a valid delegation of authority memo.
- Delegation of authority memo/contract warrant provided for the obligating employee was not valid.
- Delegation of authority memo or contract warrant was not signed and/or dated.
- Effective date was not listed on the delegation of authority memo for the obligating employee.
- Obligating employee's responsibilities listed on the delegation of authority (DD Form 577, Warrant) excluded the individual from certifying specific types of funds/transactions.

5.3.2 Authority to Approve Goods Receipts (SBR 11.02)

Authorized individuals must have delegated authority to review delivered goods/services to validate that they are in agreement with the PO. This authority to review and approve is evidenced by a delegation of authority (e.g., Delegation of Authority Memo, COR Delegation of Authority Memo, delegation within the contract, DA Form 1687).

Assessable Unit: General

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- "Effective Date of Appointment" on the delegation of authority document was subsequent to the date of the transaction.
- The approver's name and/or signature could not be matched to the Department of the Army (DA) Form 1687.
- The employee who signed the receiving report did not have a delegation of authority to receive goods/services.
- The correct delegation of authority document was not provided for the employee who signed the receiving report.
- Per the DD Form 577, the employee did not have authority to approve DTS travel documents.
- Delegation of authority document was not provided for the employee who signed the invoice, or equivalent, as certification for payment.
- DD Form 577 provided was not legible.
- "Effective Date of Appointment" was not included on the DD Form 577.

5.3.3 Review and Resolution of IDOC Errors (SBR 11.03)

A designated individual reviews IDOC exception reports periodically, based primarily on frequency of interface, to ensure all transactions interface completely and accurately. Exceptions are investigated and resolved prior to the following month-end close and evidenced by the designated individual's signature and date on the associated interface exception report.

Assessable Unit: General

Criteria (Policy):

- "Standards for Recording and reviewing commitments and obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8, Sections 080301A and 0813.
- "Maintaining Effective Control over Employee Time and Attendance Reporting," GAO-03-352G.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.

- The Intermediate Document (IDOC) exception report was not provided.
- Signature and/or date were missing from the report.
- Documentation was provided for a system different from what was requested in the Prepared by Client (PBC) sample.
- Documentation showing errors that were being actively resolved was not provided.
- The report provided was not reviewed in a timely manner.
- Payroll transactions were not posted to the sample's Fund Center and were not reported in the Defense Civilian Payroll System (DCPS).
- Supporting documentation provided was not for the period requested.

5.3.4 System Access Review (SBR 11.04)

Army management performs an annual review of user roles within Army-owned feeder systems (e.g., ATAAPS, FCM, SIDPERS, RLAS) that interface into Army general ledgers to ensure access is restricted to appropriate personnel and to confirm roles are appropriately assigned. This review is evidenced by management's signature and date on the system generated access listing.

Assessable Unit: General

Criteria (Policy): "Certifying Officers, Departmental Accountable Officials, and Review Officials," DoD FMR 7000.14-R, Volume 5, Disbursing Policy, Chapter 33, Section 330307.

Deviation(s) Found: Supporting documentation for sampled transaction was either not provided or was provided after the suspense date.

5.3.5 Reconciliation of Budgetary Amounts from Feeder Systems (SBR 11.06)

An authorized individual performs a monthly reconciliation of all budgetary amounts (e.g., those that post to GL accounts 4221, 4222, 4801, 4802, 4901, 4902) recorded in feeder systems that interface with GFEBS. Exceptions are investigated and resolved prior to the following month-end close and evidenced by the authorized individual's signature and date on the reconciliation.

Assessable Unit: General

Criteria (Policy): "Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8, Section 080404E.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- Control was not implemented; thus the control activity was not performed.
- Evidence of review, including signature and date, was not included on the report.
- No documentation was provided to support evidence of a reconciliation being performed.
- Reconciliation documentation was not provided for the period requested.

- Source system files were not provided to support the reconciliation (including foots/cross foots to system files).
- Obligations posted to the General Fund Enterprise Business System (GFEBS) could not be confirmed as accurate based on the U.S. Bank Access Online (AXOL) generated report provided.
- Signature and date evidenced an untimely review of the reconciliation.
- Period of reconciliation could not be confirmed.

5.3.6 Obligation Approval (SBR 12.02)

An authorized individual with delegated authority reviews the purchase order (e.g., contracts, outbound acceptance MIPR, obligating document, travel order/voucher) to verify that it includes the time and amount, and uses the appropriate LOA (e.g., appropriation, fiscal year). The review and approval is evidenced by the authorized individual's signature and date on the purchase order.

Assessable Unit: Contractual Services/Acquisition of Assets

Criteria (Policy): "Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- Transaction amount was paid incorrectly by the Defense Finance and Accounting Service (DFAS).
- The original obligating documentation was not provided to support the sample transaction selected. Later, the sample obligation of funds was deobligated.
- Obligating document was not provided to support the sampled transaction.
- Contract modification was not provided for the sampled transaction.
- Transaction date, amount, line of accounting (LOA), and/or document number per supporting documentation did not match PBC sample request.
- Obligating document was not signed and/or dated.
- Obligating document was created and/or signed after the GFEBS posting date.
- Correct email showing the MRF approval was not provided.
- Obligating employee's signature could not be identified on the documentation provided.
- Obligating employee's delegation of authority memo responsibilities was limited to the functions of an Approving Official for the Defense Travel System (DTS).
- SARSS screenshot was not provided to determine whether the transaction amount was below the command's threshold.
- The obligating document was prepared and reviewed by the same individual.

- MIPR and MIPR Acceptance provided were not populated with all data fields.
- The amount and/or document number (contract, contract modification, Acceptance of MIPR, 1610) provided per the purchase order could not be traced to the sample item.

5.3.7 Goods/Services Receipt Approval (SBR 12.03)

An authorized individual reviews delivered goods/services to validate that they are in agreement with the purchase order. This review and approval is evidenced by the authorized individual's signature and date on the goods/services receipt document.

Assessable Unit: Contractual Services/Acquisition of Assets

Criteria (Policy): "Financial Control of Vendor and Contract Payments," DoD FMR 7000.14-R, Volume 10, Chapter 1, Section 10301.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- No evidence was provided showing that the control had been implemented.
- Purchase order (e.g., contracts, outbound acceptance Military Interdepartmental Purchase Request (MIPR), obligating document, travel order/voucher) was not provided.
- Receiving report (receipt) and/or invoice were not provided.
- Receiving report was not signed and/or dated.
- Receipt was not signed and dated by the employee receiving the goods/services.
- The goods/services receipt provided did not support the purchase order.
- Documentation evidencing that the WAWF Acceptor has authority to accept goods/services was not provided.

5.3.8 Payment Certification (SBR 12.04)

An authorized Certifying Officer reviews the invoice (e.g., travel vouchers, GPC billing statement, GFEBS MIRO document) prior to payment certification to ensure it is in accordance with the goods/services receipt document and the purchase order. This review and approval is evidenced by the Certifying Officer's signature and date on the payment certification document. This control does not pertain to payment certifications performed by DFAS.

Assessable Unit: Contractual Services/Acquisition of Assets

Criteria (Policy): "Certifying Officers, Departmental Accountable Officials, and Review Officials," DoD FMR 7000.14-R, Volume 5, Chapter 33, Section 330701.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.

- Documentation provided did not support the sample selected.
- Transaction was the result of a cost transfer; the documents supporting the original transaction were not provided and/or available.
- Purchase order, payment voucher, and/or invoice were not provided.
- Signature and date of approval were missing from invoice or equivalent document.
- Supporting documentation did not show evidence of the Certifying Officer's review.
- Evidence of the billing official's statement of certification was not provided.
- Travel voucher document history was not provided for DTS travel transaction(s).
- Evidence of certifying officer's review of DTS travel voucher was not provided.

5.4 Army Installation Personnel Centers

This section applies to offices and organizations that conduct personnel actions. This includes activities, such as timekeeping, hiring, payroll, personnel requests, and retirement or separation.

5.4.1 Review and Resolution of IDOC Errors (SBR 11.03)

A designated individual reviews IDOC exception reports periodically, based primarily on frequency of interface, to ensure all transactions interface completely and accurately. Exceptions are investigated and resolved prior to the following month-end close and evidenced by the designated individual's signature and date on the associated interface exception report.

Assessable Unit: General

Criteria (Policy):

- "Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8, Sections 080301A and 000813.
- "Maintaining Effective Control over Employee Time and Attendance Reporting," GAO-03-352G.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- The Intermediate Document (IDOC) exception report was not provided.
- Signature and/or date were missing from the report.
- Documentation was provided for a system different from what was requested in the Prepared by Client (PBC) sample.
- Documentation showing that errors were being actively resolved was not provided.
- Report provided was not reviewed in a timely manner.
- Payroll transactions were not posted to the sample's Fund Center and were not reported in the Defense Civilian Payroll System (DCPS).
- Supporting documentation provided was not for the period requested.

5.4.2 System Access Review (SBR 11.04)

Army management performs an annual review of user roles within Army-owned feeder systems (e.g., ATAAPS, FCM, SIDPERS, RLAS) that interface into Army general ledgers to ensure access is restricted to appropriate personnel and to confirm roles are appropriately assigned. This review is evidenced by management's signature and date on the system generated access listing.

Assessable Unit: General

Criteria (Policy): "Certifying Officers, Departmental Accountable Officials, and Review Officials," DoD FMR 7000.14-R, Volume 5, Disbursing Policy, Chapter 33, Section 330307.

Deviation(s) Found: Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.

5.4.3 Reconciliation of Budgetary Amounts from Feeder Systems (SBR 11.06)

An authorized individual performs a monthly reconciliation of all budgetary amounts (e.g., those that post to GL accounts 4221, 4222, 4801, 4802, 4901, 4902) recorded in feeder systems that interface with GFEBS. Exceptions are investigated and resolved prior to the following month-end close and evidenced by the authorized individual's signature and date on the reconciliation.

Assessable Unit: General

Criteria (Policy): "Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8, Section 080404E.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- Control was not implemented at the Fund Center; thus the control activity was not performed.
- Evidence of review, including signature and date, was not included on the report.
- No documentation was provided to support evidence of a reconciliation being performed.
- Reconciliation documentation was not provided for the period requested.
- Source system files were not provided to support the reconciliation (including foots/cross foots to system files).
- Obligations posted to the General Fund Enterprise Business System (GFEBS) could not be confirmed as accurate based on the U.S. Bank Access Online (AXOL) generated report provided.
- Signature and date evidenced an untimely review of the reconciliation.
- Period of reconciliation could not be confirmed.

5.4.4 Time & Attendance Certification (SBR 13.01)

Bi-weekly, a supervisor or alternate reviews time sheets (manual or electronic formats) as submitted by staff to ensure that the information entered is valid and accurate. This review and approval is evidenced by the supervisor or alternate's signature and date on the time sheet.

Assessable Unit: Civilian Payroll

Deviation(s) Found:

- Timesheet or non-regular duty hours support was not provided for the sample transaction.
- DD Form 2875 provided was approved after the time certification date.

5.4.5 Payroll Exceptions Review (SBR 13.02)

Bi-weekly, a designated individual reviews the Missing Time Report and the Invalid Transaction Report from DCPS and resolves any identified payroll exceptions. This review is evidenced by the designated individual's signature and date on the exception reports.

Assessable Unit: Civilian Payroll

Criteria (Policy):

- "Time and Attendance," DoD FMR 7000.14-R, Volume 8, Chapter 2, Section 0206.
- "Records, Files, and Reports," DoD FMR 7000.14-R, Volume 8, Chapter 9, Section 0902.
- "Maintaining Effective Control over Employee Time and Attendance Reporting," GAO-03-352G.

Deviation(s) Found

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided did not support the sample selected.
- Command provided a memorandum explaining that the control was not being performed at the time of request for the sampled command.
- Missing Time Report and/or Invalid Transaction Report were not provided.
- Missing Time Report and/or Invalid Transaction Report did not have a signature and date.
- Missing Time Report and/or Invalid Transaction Report was run at time of PBC request and not in accordance with the control frequency.
- Signature and date evidenced an untimely review of the Missing Time Report and/or Invalid Transaction Report.

5.4.6 Master Employee Record (SBR 13.06)

Army management performs an annual review of the MER in DCPDS to confirm that employees included in the record are currently employed by the Army. This review is evidenced by management's signature and date on the MER system generated listing.

Assessable Unit: Civilian Payroll

Deviation(s) Found: Control currently not in place.

5.4.7 Approving Official Review (SBR 14.04)

The Approving Official reviews the appropriate form along with the key supporting document(s) identified in the KSD matrix to authorize the action requested (e.g., Promotion, AWOL, Leave, Entitlement changes/updates). This review and approval is evidenced by the Approving Official's signature and date on the form.

Assessable Unit: Military Payroll

Criteria (Policy):

- "Management's Responsibility for Internal Control," Office of Management and Budget (OMB) Circular A-123.
- "Command Policies," Army Regulation (AR) 600-20, Chapter 2.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.

5.4.8 Pay and Entitlement Verification (SBR 14.05)

Annually, each Soldier's pay and entitlements are reviewed for accuracy and verified through the SRP program to ensure Soldiers are being paid the correct amounts. This review is evidenced by the designated representative's signature and date on the DA Form 7425 or equivalent.

Assessable Unit: Military Payroll

Criteria (Policy): "Soldier Readiness Program and Mobilization Processing," AR 600-8-101, Chapter 4.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date
- Evidence of verification, including signature and date, was missing.
- Documentation was not dated within 12-month period.
- Documentation provided could not be confirmed as supporting the sample selected.

5.4.9 Verification of Duty Performed (SBR 14.06)

For duty of 29 days or less, the Soldier's Supervisor or a Soldier with knowledge of the duty performed verifies the Soldier has performed the specified duty and payment should be received. This review is evidenced by the Soldier's Supervisor's (or equivalent) signature and date on the applicable form or equivalent. (ARNG and USARC only)

- Battle Assembly Attendance Roster (DA Form 1379)
- Individual Orders
- Annex of Group Orders
- DA Form 1380

Assessable Unit: Military Payroll

Criteria (Policy):

- "Inactive and Active Duty Pay Procedures," U.S. Army Reserve (USAR) Pamphlet (PAM) 37-1, Chapter 3.
- "ARNG Pay Policy," National Guard Regulation (NGR) 37-104-3, Chapter 2.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Evidence of verification was not provided.

5.4.10 Automatic Advancement Review (SBR 14.07)

The Commander reviews the AAA-117, Army Reserve Advancement Eligibility Status Roster (ITRS Report #47), GRA-P01 Report, or equivalent to ensure all Soldiers are eligible for automatic advancement to the next grade. This is evidenced by the Commander's signature and date on the AAA-117, Army Reserve Advancement Eligibility Status Roster (ITRS Report #47), GRA-P01 Report, or equivalent corresponding to the automatic advancement.

Assessable Unit: Military Payroll

Criteria (Policy): "Decentralized Promotions," AR 600-8-19, Chapter 2.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Supporting documentation provided was not for the month requested on the PBC list.
- Evidence of approval or denial of advancement was not included on the report(s).
- Evidence of review, including signature and date, was not included on the report(s).
- Evidence of review was not conducted in a timely manner.

5.4.11 Semi-Centralized Promotion Approval (SBR 14.08)

The designated representative reviews the board generated Permanent Promotion Recommended List (PPRL) and cutoff scores prior to approving promotion orders to the grade of E5 or E6. This is evidenced by the designated representative's signature/stamp and date on the promotion orders.

Assessable Unit: Military Payroll

Criteria (Policy): "Semicentralized Promotions," AR 600-8-19, Chapter 3.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Documentation provided could not be confirmed as supporting the sample selected.
- Cut-off scores were not submitted.
- Promotion orders were not in iPERMS to support the change in grade.

5.4.12 Centralized Promotion Approval (SBR 14.09)

The designated representative reviews the board generated promotion listing prior to approving promotion orders to the grades of E7 and above to include Warrant Officers and Commissioned Officers. This is evidenced by the designated representative's signature/stamp and date on the promotion orders.

Assessable Unit: Military Payroll

Criteria (Policy):

- "Processing Promotion Lists," AR 600-8-29, Chapter 5.
- "Centralized Promotions," AR 600-8-19, Chapter 4.

Deviation(s) Found: Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.

5.4.13 PCS Obligations (SBR 14.10)

The designated representative reviews the PCS Order and submits information for obligation in STANFINS. This review is evidenced by the designated representative's signature and date on the PCS Order.

Assessable Unit: Military Payroll

Criteria (Policy): "Standards for Recording and Reviewing Commitments and Obligations," DoD FMR 7000.14-R, Volume 3, Chapter 8.

Deviation(s) Found: Control currently not in place.

5.4.14 System Access Controls (SBR 14.22)

Access to feeder systems (e.g., eMILPO, RLAS, MyUnitPay), document repositories, and hosting servers/databases (e.g., SQL server) is restricted to appropriate personnel. This is evidenced by signature and date on the supporting documentation (e.g., DD Form 2875, email, delegation of authority).

Assessable Unit: Military Payroll

Criteria (Policy):

- Federal Information Security Management Act (FISMA) of 2002.
- Federal Financial Management Improvement Act (FFMIA) Section 803(a).
- "Certifying Officers, Departmental Accountable Officials, and Review Officials," DoD FMR 7000.14-R Volume 5, Chapter 33, Sections 3303 and 3306.
- "Policy and Requirements," AR 11-2, Chapter 2.
- "Field Work Standards," AR 11-7, Chapter 4.
- Joint Financial Improvement Program (JFMIP) Acquisition/Financial Systems Interface Requirements.
- "Army Information Technology," AR 25-1.
- "Information Assurance," AR 25-2.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.

- Documentation received did not support system permissions.

5.4.15 Personnel Systems to Payroll Systems Reconciliations (SBR 14.26)

Monthly, the designated representative performs a reconciliation of the data from the TAPDB to DJMS-AC/RC to ensure the Soldiers' payroll information aligns with their personnel information. All differences are promptly resolved. This reconciliation is evidenced by the designated representative's signature and date on the reconciliation report.

Assessable Unit: Military Payroll

Criteria (Policy): JFMIP Acquisition/Financial Systems Interface Requirements.

Deviation(s) Found: None. Control has not been tested.

5.5 Civilian Human Resource Agency (CHRA) and Civilian Personnel Advisory Center (CPAC)

This section applies to CHRA, CPAC, and those who conduct business with these organizations.

5.5.1 RPA Approval (SBR 13.05)

A final review of the RPA is performed by a designated official to ensure that personnel data has been entered completely and accurately. This review is evidenced by the designated official's signature and date on the RPA.

Assessable Unit: Civilian Payroll

Deviation(s) Found: None. Control has not been tested.

5.5.2 DCPDS and DCPS Reconciliation (SBR 13.07)

At least three times a year, Civilian Human Resource Agency (CHRA) regions reconcile personnel records per DCPDS to records per DCPS to ensure pay information is complete and accurate. All differences affecting pay are resolved timely. This control is evidenced by the reviewer's signature and date on the reconciliation package.

Assessable Unit: Civilian Payroll

Deviation(s) Found:.The reconciling items were not signed and/or dated evidencing reconciliation/resolution review.

5.6 Unit Commander

This section applies to Brigade, Battalion, Company, and Unit Commanders responsible for issuing orders and approving personnel actions for the Army Soldiers within their command.

5.6.1 Approving Official Review (SBR 14.04)

The Approving Official reviews the appropriate form along with the key supporting document(s) identified in the KSD matrix to authorize the action requested (e.g., Promotion, AWOL, Leave, Entitlement changes/updates). This review and approval is evidenced by the Approving Official's signature and date on the form.

Assessable Unit: Military Payroll

Criteria (Policy):

- "Management's Responsibility for Internal Control," Office of Management and Budget (OMB) Circular A-123.
- "Command Policies," Army Regulation (AR) 600-20, Chapter 2.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.

5.6.2 Pay and Entitlement Verification (SBR 14.05)

Annually, each Soldier's pay and entitlements are reviewed for accuracy and verified through the SRP program to ensure Soldiers are being paid the correct amounts. This review is evidenced by the designated representative's signature and date on the DA Form 7425 or equivalent.

Assessable Unit: Military Payroll

Criteria (Policy): "Soldier Readiness Program and Mobilization Processing," AR 600-8-101, Chapter 4.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Evidence of verification, including signature and date, was missing.
- Documentation was not dated within 12-month period.
- Documentation provided could not be confirmed as supporting the sample selected.

5.6.3 Verification of Duty Performed (SBR 14.06)

For duty of 29 days or less, the Soldier's Supervisor or a Soldier with knowledge of the duty performed verifies the Soldier has performed the specified duty and payment should be received. This review is evidenced by the Soldier's Supervisor's (or equivalent) signature and date on the applicable form or equivalent. (ARNG and USARC only)

- Battle Assembly Attendance Roster (DA Form 1379)
- Individual Orders
- Annex of Group Orders
- DA Form 1380

Assessable Unit: Military Payroll

Criteria (Policy):

- "Inactive and Active Duty Pay Procedures," U.S. Army Reserve (USAR) Pamphlet (PAM) 37-1, Chapter 3.
- "ARNG Pay Policy," National Guard Regulation (NGR) 37-104-3, Chapter 2.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Evidence of verification was not provided.

5.6.4 Automatic Advancement Review (SBR 14.07)

The Commander reviews the AAA-117, Army Reserve Advancement Eligibility Status Roster (ITRS Report #47), GRA-P01 Report, or equivalent to ensure all Soldiers are eligible for automatic advancement to the next grade. This is evidenced by the Commander's signature and date on the AAA-117, Army Reserve Advancement Eligibility Status Roster (ITRS Report #47), GRA-P01 Report, or equivalent corresponding to the automatic advancement.

Assessable Unit: Military Payroll

Criteria (Policy): "Decentralized Promotions," AR 600-8-19, Chapter 2.

Deviation(s) Found:

- Supporting documentation for sampled transaction either was not provided or was provided after the suspense date.
- Supporting documentation provided was not for the month requested on the PBC list.
- Evidence of approval or denial of advancement was not included on the report(s).
- Evidence of review, including signature and date, was not included on the report(s).
- Evidence of review was not conducted in a timely manner.

5.6.5 UCFR Review (SBR 14.17)

Monthly, the Commander reviews the UCFR generated from DJMS and verifies the accuracy of the following:

- Assigned personnel
- Soldier's grade
- Housing entitlements (status, zip code)
- BAS type

- Leave balance
- Article 15 actions
- Debts
- Incentive/Special pays
- Duty status
- COLA

This review is evidenced by the Commander's signature and date on the UCFR. (Active only)

Assessable Unit: Military Payroll

Criteria (Policy):

- "Chain of Command," AR 600-20 Chapter 2-1.
- "Responsibilities," AR 37-104-4, Chapter 1-4.
- "Unit Commander's Finance Report," NGR 37-104-3, Chapter 2-11.

Deviation(s) Found:

- Supporting documentation was not provided.
- Supporting documentation was not reflective of the Prepared by Client (PBC) sample selected.
- Evidence of review, including signature and date, was missing.
- Evidence of review was not conducted in a timely manner.

5.6.6 UCPMR Review (SBR 14.18)

Monthly, the Commander reviews the UCPMR generated from DJMS and verifies the accuracy of the following:

- Assigned personnel
- Soldier's grade
- Pay status
- PEBD
- BAH dependency status
- Incentive pays
- Drill performance
- Bonus payments
- Debts

This review is evidenced by the Commander's signature and date on the UCPMR. (ARNG and USARC only)

Assessable Unit: Military Payroll

Criteria (Policy):

- "Chain of Command," AR 600-20 Chapter 2-1.

- "Introduction," NGR 37-104-3 Chapter 1.
- "Unit Commander's Pay Management Report (UCPMR)," USAR PAM 37-1, Appendix I.

Deviation(s) Found:

- Supporting documentation was not provided.
- Supporting documentation provided was not for the month requested on the PBC list.
- Documentation provided could not be confirmed as supporting the sample selected.
- Evidence of review, including signature and date, was missing.
- Evidence of review was not conducted in a timely manner.

5.6.7 System Access Controls (SBR 14.22)

Access to feeder systems (e.g., eMILPO, RLAS, MyUnitPay), document repositories, and hosting servers/databases (e.g., SQL server) is restricted to appropriate personnel. This is evidenced by signature and date on the supporting documentation (e.g., DD Form 2875, email, delegation of authority).

Assessable Unit: Military Payroll

Criteria (Policy):

- Federal Information Security Management Act (FISMA) of 2002.
- Federal Financial Management Improvement Act (FFMIA), Section 803(a).
- "Certifying Officers, Departmental Accountable Officials, and Review Officials," Department of Defense (DoD) Financial Management Regulation (FMR) 7000.14-R Volume 5, Chapter 33, Sections 3303 and 3306..
- "Policy and Requirements," AR 11-2, Chapter 2.
- "Field Work Standards," AR 11-7, Chapter 4.
- Joint Financial Management Improvement Program (JFMIP) Acquisition/Financial Systems Interface Requirements.
- "Army Information Technology," AR 25-1.
- "Information Assurance," AR 25-2.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.
- Documentation received did not support system permissions.

5.7 Military Pay Office

This section applies to Defense Military Pay Offices, Finance Offices, Financial Management Support Units, and other organizations responsible for military pay processing functions across the Army.

5.7.1 Approving Official Review (SBR 14.04)

The Approving Official reviews the appropriate form along with the key supporting document(s) identified in the KSD matrix to authorize the action requested (e.g., Promotion, AWOL, Leave, Entitlement changes/updates). This review and approval is evidenced by the Approving Official's signature and date on the form.

Assessable Unit: Military Payroll

Criteria (Policy):

- "Management's Responsibility for Internal Control," Office of Management and Budget (OMB) Circular A-123.
- "Command Policies," Army Regulation (AR) 600-20, Chapter 2.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.

5.7.2 DJMS Input System Review (SBR 14.12)

The Auditor/Reviewer reviews a minimum of 10% of the transactions included in the DMO/JUSTIS file prior to the MMPA update to ensure transactions are valid and supported by the appropriate documentation. Unsupported transactions are rejected. This review is evidenced by the date and signature of the Auditor/Reviewer on the 80/80 Listing/Transaction Report/TL.

Assessable Unit: Military Payroll

Criteria (Policy):

- "Management's Responsibility for Internal Control," OMB Circular A-123.
- MPO-I Guidance Letter, dated January 1, 2013.
- MPO-I Policy Directive 13-01 (Revised).

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.

5.7.3 Post-Update DJMS Reports (SBR 14.13)

After DJMS Update, the designated representative reviews the DJMS reports (from DMO, SAR4 or equivalent) for Reject Transactions, Recycle Transactions and Management Notices to ensure that all transactions were processed completely and accurately. Exceptions are investigated and

promptly resolved. This review is evidenced by the designated representative's signature and date on the applicable reports.

Assessable Unit: Military Payroll

Criteria (Policy): MPO-I Guidance Letter, dated January 1, 2013.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.

5.7.4 Payment Certification (SBR 14.14)

An authorized Certifying Officer reviews the payment certification document prior to payment via SRD-1, DDS, DJMS EFT release, or a manual disbursement and certifies the payment. This is evidenced by the Certifying Officer's signature and date on the payment certification document.

Assessable Unit: Military Payroll

Criteria (Policy):

- "Disbursements," Department of Defense (DoD) Financial Management Regulation (FMR) 7000.14-R Volume 5, Chapter 11, Section 110210.
- "Certifying Officers, Departmental Accountable Officials, and Review Officials," DoD FMR 7000.14-R Volume 5, Chapter 33, Sections 330303 and 3308.

Deviation(s) Found:

- Supporting documentation was not provided.
- Supporting documentation was not reflective of the Prepared by Client (PBC) sample selected.
- Documentation was not provided to support appointment of Certifying Officer.

5.7.5 IATS Travel Voucher Review (SBR 14.15)

The Travel Pay Auditor/Reviewer reviews all PCS Travel Vouchers submitted in IATS to ensure the following:

- All required receipts are attached.
- Receipts are valid and legible.
- Daily lodging rate matches the receipt.
- If leave is taken, the per diem entitlement is updated to reflect this.
- All expenses are related to the trip.
- Mileage is claimed correctly.
- Expenses are justifiable and in accordance with the JFTR.

The review is evidenced by the Travel Pay Auditor/Reviewer's signature and date on the manual PCS Travel Voucher and electronic signature in IATS. (Active Only)

Assessable Unit: Military Payroll

Criteria (Policy):

- "Disbursements," DoD FMR 7000.14-R Volume 5, Chapter 11, Section 110210.
- "Certifying Officers, Departmental Accountable Officials, and Review Officials," DoD FMR 7000.14-R Volume 5, Chapter 33, Section 3308.
- "Processing Travel Claims – Other Than Defense Travel System," DoD FMR 7000.14-R Volume 9, Chapter 8.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.

5.7.6 System Access Controls (SBR 14.22)

Access to feeder systems (e.g., eMILPO, RLAS, MyUnitPay), document repositories, and hosting servers/databases (e.g., SQL server) is restricted to appropriate personnel. This is evidenced by signature and date on the supporting documentation (e.g., DD Form 2875, email, delegation of authority).

Assessable Unit: Military Payroll

Criteria (Policy):

- Federal Information Security Management Act (FISMA) of 2002.
- Federal Financial Management Improvement Act (FFMIA) Section 803(a).
- "Certifying Officers, Departmental Accountable Officials, and Review Officials," DoD FMR 7000.14-R Volume 5, Chapter 33, Sections 3303 and 3306.
- "Policy and Requirements," AR 11-2, Chapter 2.
- "Field Work Standards," AR 11-7, Chapter 4.
- Joint Financial Management Improvement Program (JFMIP) Acquisition/Financial Systems Interface Requirements.
- "Army Information Technology," AR 25-1.
- "Information Assurance," AR 25-2.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.
- Documentation received did not support system permissions.

5.7.7 MAFR Reconciliation (SBR 14.23)

Semi-monthly, the Military Pay Technician reviews the MAFR to identify and correct collection/disbursement voucher discrepancies between DJMS and SRD-1/DDS. This review is evidenced by the Military Pay Technician's signature and date on the MAFR.

Assessable Unit: Military Payroll

Criteria (Policy): "Accounting Feedback Files and Reports from DFAS-IN to Reporting Activities," Defense Finance and Accounting Service-Indianapolis (DFAS-IN) Regulation 37-1, Chapter 29.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and/or date, was not included on the report.

5.7.8 SCOUT Report Reconciliation (SBR 14.24)

Monthly, the Military Pay Technician reviews the SCOUT Report to perform a reconciliation of disbursements/collections between DJMS and DDS. All unmatched disbursements/collections are identified and promptly resolved. This review is evidenced by the Military Pay Technician's signature and date on the SCOUT Report.

Assessable Unit: Military Payroll

Criteria (Policy):

- "Standards for Internal Control in the Federal Government," GAO "Green Book," November 1999.
- Federal Managers' Financial Integrity Act (FMFIA).

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and/or date, was not included on the report.

5.7.9 Payroll Systems Reconciliations (SBR 14.25)

Monthly, the Military Pay Analyst reconciles the payroll data in DJMS-RC to the payroll data in DJMS-AC to ensure that Soldiers do not receive duplicate payments. All differences are promptly resolved. This reconciliation is evidenced by the Military Pay Analyst's signature and date on the reconciliation report.

Assessable Unit: Military Payroll

Criteria (Policy):

- FFMIA Section 803(a).
- "Active/Reserve Component Pay System Bump," National Guard Regulation (NGR) 37-104-3, Chapter 2-10.
- JFMIP Acquisition/Financial Systems Interface Requirements.

Deviation(s) Found: None. Control has not been tested.

5.7.10 Personnel Systems to Payroll Systems Reconciliations (SBR 14.26)

Monthly, the designated representative performs a reconciliation of the data from the TAPDB to DJMS-AC/RC to ensure the Soldiers' payroll information aligns with their personnel information. All differences are promptly resolved. This reconciliation is evidenced by the designated representative's signature and date on the reconciliation report.

Assessable Unit: Military Payroll

Criteria (Policy): JFMIP Acquisition/Financial Systems Interface Requirements.

Deviation(s) Found: None. Control has not been tested.

5.7.11 Deployed Accountability Reconciliation (SBR 14.29)

Semi-monthly, the Military Pay Technician reconciles the DTAS accountability data with the DJMS MMPA to ensure deployed personnel are receiving appropriate location based entitlements.

Assessable Unit: Military Payroll

Deviation(s) Found: Control currently not in place.

5.8 Army Budget Office

This section covers funds receipt, distribution, and reporting activities carried out by the Army Budget Office.

5.8.1 Monthly GFEBS to PBAS-FD (SBR 1.02)

Army Budget Office (SAFM-BUC-E) performs a manual monthly reconciliation of the amounts entered in GFEBS with the amounts entered into PBAS-FD. This reconciliation is evidenced by signature and date on the reconciliation report.

Assessable Unit: Appropriations Received

Deviation(s) Found: Control currently not in place.

5.8.2 Monthly GFEBS to EFD Reconciliation (SBR 1.03)

Army Budget Office (SAFM-BUC-E) performs a manual monthly reconciliation of the amounts entered in GFEBS with the funding level authorized in Enterprise Funds Distribution (EFD). Exceptions should be investigated and resolved prior to the following month-end close. This reconciliation is evidenced by signature and date on the reconciliation report.

Assessable Unit: Appropriations Received

Deviation(s) Found: Control currently not in place.

5.8.3 Approval of Funds Distribution (SBR 1.04)

Prior to the distribution of funding in GFEBS, Appropriation Sponsors authorize the allotments of appropriations. This is evidenced by a signature and date on the document (e.g., spreadsheet, email, and memo).

Assessable Unit: Appropriations Received

Deviation(s) Found: None.

5.8.4 Reconciliation of Approved Funds Distribution and Distributed Amounts per GFEBS (SBR 1.05)

Appropriation Sponsors perform a monthly manual reconciliation of the appropriation amounts entered in GFEBS to supporting documentation authorizing distribution of funding (e.g., spreadsheet, email, and memo). This reconciliation is evidenced by the reviewer's signature and date on the reconciliation document.

Assessable Unit: Appropriations Received

Deviation(s) Found: The funding distribution authorization provided was not signed and/or dated.

5.8.5 Monthly Transfer Reconciliation (SBR 1.06)

Army Budget Office (SAFM-BUC-E) performs a manual monthly reconciliation of the amounts entered in GFEBS for all transfers authorized by OMB and the Department of Treasury using the applicable transfer documentation (e.g., SF 1151, DD Form 1415) to confirm that all transfers are authorized and recorded in the proper period and at the correct amounts. This reconciliation is evidenced by signature and date on the reconciliation report.

Assessable Unit: Appropriations Received

Deviation(s) Found: Control currently not in place.

5.8.6 Bulk Obligation Review (SBR 14.02)

The designated representative reviews and approves all bulk obligations created in RMT/RSW-Online/RM-Online or similar systems to ensure the bulk obligation is supported by documentation prior to processing. This review and approval is evidenced by a designated representative's signature and date on the obligation document.

Assessable Unit: Military Payroll

Criteria (Policy): ““Standards for Recording and Reviewing Commitments and Obligations,” DoD FMR 7000.14-R Volume 3, Chapter 8, Section 080303.

Deviation(s) Found:

- Supporting documentation was not provided.
- Evidence of review, including signature and date, was missing.
- Documentation was not provided to support appointment of Funds Certifier.
- Documentation was not standardized to support the bulk obligation.

5.8.7 SF 1080/SF 1081 Certification Review (SBR 14.03)

The designated representative reviews the SF 1080/SF 1081 to ensure the following:

- Information on the SF 1080/SF 1081 matches the supporting documentation.
- Charges are incurred during the period of performance.
- Charges are incurred within the life of funds.
- Proper appropriation and fiscal year are assigned.

This review and approval is evidenced by the designated representative's signature and date on the SF 1080/SF 1081.

Assessable Unit: Military Payroll

Criteria (Policy):

- “Payment Vouchers—Special Applications,” DoD FMR 7000.14-R Volume 10, Chapter 10, Section 100201C.
- “Educational Assistance Programs,” DoD FMR Volume 12, Chapter 15, Section 150703.
- “Military Personnel Entitlement Programs,” DoD FMR Volume 12, Chapter 16.

- "Expenditure Transactions Between Appropriation, Fund, and Receipt Accounts," Treasury Financial Manual (TFM) Volume 1 Part 2, Chapter 2500.

Deviation(s) Found:

- Documentation provided did not support the sample selected.
- Documentation was not provided to support appointment of Funds Certifier.

5.9 Army Headquarters

This section covers financial reporting activities carried out by the Army.

5.9.1 New GL Account Review (SBR F.01)

Army Management, Army Budget Office, OASA(C&E), and OASA(FM&C) perform a review of new GL accounts for appropriateness, as new accounts are added. This review is evidenced by the signatures and dates on the GFEBS General Ledger Account Request Form.

Assessable Unit: Financial Reporting

Deviation(s) Found: None. Control has not been tested.

5.9.2 Annual Financial Reporting System Configuration Review (SBR F.02)

Management performs an annual review of system configurations for financial reporting in GFEBS to ensure alignment with accounting principles (i.e., accounting periods and chart of accounts). This review is evidenced by the signature and date on the associated configuration report.

Assessable Unit: Financial Reporting

Deviation(s) Found: Control currently not in place.

5.9.3 Monthly Review of Changes to Closed Prior Period Report (SBR F.03)

Army Management, OASA(FM&C), performs a monthly review of the OB52 Report that identifies changes to closed accounting periods. This review is evidenced by the signature and date on the report.

Assessable Unit: Financial Reporting

Deviation(s) Found: Control currently not in place.

5.9.4 DCAS CMET Table Reconciliation (SBR F.06)

Army Management reconciles the DCAS CMET to GFEBS edit tables to ensure that all records in the DCAS CMET are also in GFEBS at the appropriation level. All invalid records are researched and resolved. This reconciliation is evidenced by preparer's and reviewer's signature and date on the reconciliation report.

Assessable Unit: Financial Reporting

Deviation(s) Found: Control currently not in place.

5.9.5 FMS 2108 Approval (SBR F.07)

Army Management reviews and approves the data for all accounts on the Year-End Closing Statement (FMS 2108). This review is evidenced by the signature and date on the FMS 2108.

Assessable Unit: Financial Reporting

Deviation(s) Found: None. Control has not been tested.

5.9.6 Quarterly Final Financial Statement Approval (SBR F.09)

Army Management, OASA(FM&C), performs a quarterly review and approval of the Financial Statements and related footnotes for accuracy and completeness. This review is evidenced by signature and date on the final Financial Statement packet or equivalent.

Assessable Unit: Financial Reporting

Deviation(s) Found: None.

5.9.7 Master Table Maintenance Approval (SBR F.10)

Management reviews and approves any requests for Master Table changes (e.g., new LOAs) in GFEBS to ensure the necessity and validity of the change. This review is evidenced by the signature and date on the Change Request Form or equivalent.

Assessable Unit: Financial Reporting

Deviation(s) Found: Control currently not in place.

5.9.8 Master Table Maintenance Review (SBR F.11)

Management performs a monthly review of the Master Table Change Log to ensure that all changes made to the Master Table in GFEBS were properly authorized. This review is evidenced by the signature and date on the Master Table Change Log or equivalent.

Assessable Unit: Financial Reporting

Deviation(s) Found: Control currently not in place.

5.9.9 Review of Indefinite Appropriations (SBR F.12)

Army Management, OASA(FM&C), performs an annual review of indefinite appropriations to ensure appropriations are closed if no disbursement activity has taken place within the account for two consecutive fiscal years or the entity head or President determines that the purposes for which the appropriation was made has been carried out. This review is evidenced by the signature and date on the report.

Assessable Unit: Financial Reporting

Deviation(s) Found: Control currently not in place.

6.0 Appendices

Appendix A: Index of Controls

The index below lists the control number and indicates the status of the control (i.e., not in place or not tested) or whether or not an internal control exception was found during testing (i.e., deviation(s) or no deviation(s)). The index also provides the organization, assessable unit, and page number(s) where each control can be found in section 5.0 of this guide. This appendix provides this summary in four separate tables as described below. See Index Legend for more information.

Index Legend:

- Table 1: Deviation(s): At least one internal control exception was found during testing. ***These exceptions must be corrected in order for the Army to reach audit readiness.***
- Table 2: Not in Place: Control is not in place (represents a gap in the control environment).
- Table 3: Not Tested: Control has not been tested by the audit readiness team.
- Table 4: No Deviation(s): No internal control exception(s) was found during testing.

Table 1 Legend:

- **Organization:** Army organization(s) (command or installation) or personnel (e.g., manual timekeepers) who execute the control activity.
- **Control:** Specific control activity title and number (e.g., Journal Entry Review (SBR 11.09), System Access (CA 3.03)) from the control catalogue.
- **Assessable Unit:** Line item, process, system, class of assets (e.g., general equipment), or class of transactions (e.g., contractor payments).
- **Page of Guide:** Page number as it appears in this guide.

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Authority to Approve Goods Receipts (SBR 11.02)	General	8
Review and Resolution of IDOC Errors (SBR 11.03)	General	9
System Access Review (SBR 11.04)	General	9
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Reconciliation of Budgetary Amounts from Feeder Systems (SBR 11.06)	General	10
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Disposal of Equipment (CA 2.07)	GE	42
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Table 2 Legend:

- **Organization:** Army organization(s) (command or installation) or personnel (e.g., manual timekeepers) who execute the control activity.
- **Control Not In Place:** Specific control activity title and number (e.g., Journal Entry Review (SBR 11.09), System Access (CA 3.03)) from the control catalogue that represents a gap in the command's or installation's control environment.
- **Assessable Unit:** Line item, process, system, class of assets (e.g., general equipment), or class of transactions (e.g., contractor payments).
- **Page of Guide:** Page number as it appears in this guide.

Table 2: Summary of Controls Not in Place

Organization	Control Not In Place	Assessable Unit	Page of Guide
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Table 2: Summary of Controls Not in Place

Organization	Control Not In Place	Assessable Unit	Page of Guide
Army Installation Personnel Centers	PCS Obligations (SBR 14.10)	Military Payroll	56
Military Pay Office	Deployed Accountability Reconciliation (SBR 14.29)	Military Payroll	67
Army Budget Office	Monthly GFEBS to PBAS-FD (SBR 1.02)	Appropriations Received	68
	Monthly GFEBS to EFD Reconciliation (SBR 1.03)	Appropriations Received	68
	Monthly Transfer Reconciliation (SBR 1.06)	Appropriations Received	69
Army Headquarters	Annual Financial Reporting System Configuration Review (SBR F.02)	Financial Reporting	71
	Monthly Review of Changes to Closed Prior Period Report (SBR F.03)	Financial Reporting	71
	DCAS CMET Reconciliation (SBR F.06)	Financial Reporting	71
	Master Table Maintenance Approval (SBR F.10)	Financial Reporting	72
	Master Table Maintenance Review (SBR F.11)	Financial Reporting	72
	Review of Indefinite Appropriations (SBR F.12)	Financial Reporting	72

Table 3 Legend:

- **Organization:** Army organization(s) (command or installation) or personnel (e.g., manual timekeepers) who execute the control activity.
- **Control Not Tested:** Specific control activity title and number (e.g., Journal Entry Review (SBR 11.09), System Access (CA 3.03)) from the control catalogue that has not been tested by the audit readiness team.
- **Assessable Unit:** Line item, process, system, class of assets (e.g., general equipment), or class of transactions (e.g., contractor payments).
- **Page of Guide:** Page number as it appears in this guide.

Table 3: Summary of Controls Not Tested

Organization	Control Not Tested	Assessable Unit	Page of Guide
G-4: Logistics	Account Code Creation Approval (CA 3.04)	OM&S	24
	Shipment Authorization (CA 3.09)	OM&S	28
	Summary Schedules (CA 3.20)	OM&S	34
	Quarterly Reporting (CA 3.21)	OM&S	34
	Verification of APSR Postings (CA 4.03)	RP	36
	System Access (CA 2.02)	GE	40
	System Access Review (CA 2.03)	GE	41
	Financial Reporting / JV Approval (CA 2.09)	GE	43
Army Installation Personnel Centers	Master Employee Record (SBR 13.06)	Civilian Payroll	53
	Personnel Systems to Payroll Systems Reconciliation (SBR 14.26)	Military Payroll	57
Civilian Human Resource Agency (CHRA) and Civilian Personnel Advisory Center (CPAC)	RPA Approval (SBR 13.05)	Civilian Payroll	58
Military Pay Office	Payroll Systems Reconciliations (SBR 14.25)	Military Payroll	66
	Personnel Systems to Payroll Systems Reconciliation (SBR 14.26)	Military Payroll	67
Army Headquarters	New GL Account Review (SBR F.01)	Financial Reporting	71
	FMS 2108 Approval (SBR F.07)	Financial Reporting	71

Table 4 Legend:

- **Organization:** Army organization(s) (command or installation) or personnel (e.g., manual timekeepers) who execute the control activity.
- **Control—No Deviation(s) Found:** Specific control activity (CA) title and number (e.g., Journal Entry Review (SBR 11.09), System Access (CA 3.03)) from the control catalogue, for which no exceptions were found during testing.
- **Assessable Unit:** Line item, process, system, class of assets (e.g., general equipment), or class of transactions (e.g., contractor payments).
- **Page of Guide:** Page number as it appears in this guide.

Table 4: Summary of Controls Operating Effectively (No Deviations Found)

Organization	Control—No Deviation(s) Found	Assessable Unit	Section of Guide
G-4: Logistics	Warehouse Security (CA 2.04)	GE	41
Army Budget Office	Approval of Funds Distribution (SBR 1.04)	Appropriations Received	68
Army Headquarters	Quarterly Final Financial Statement Approval (SBR F.09)	Financial Reporting	72

Appendix B: Acronyms and Abbreviations

Below are acronyms and abbreviations used throughout this guide.

Acronym / Abbreviation	Term
AADR	Army Audit Data Repository
ACC	Army Contracting Command
AKO	Army Knowledge Online
ALARACT	All Army Activities
ALMS	Army Learning Management System
AMC	Army Materiel Command
AMC-R	Army Materiel Command Regulation
AMCOM	Aviation and Missile Command
AoC	Assumption of Command
APO	Accountable Property Officer
APSR	Accountable Property System of Record
AR	Army Regulation
ARNG	Army National Guard
ASP	Ammunition Supply Point
ATAAPS	Automated Time, Attendance and Production System
AWOL	Absent Without Leave
AXOL	U.S. Bank Access Online
BAH	Basic Allowance for Housing
BAS	Basic Allowance for Subsistence
BO	Billing Official
CA	Control Activity
CAT	Category
CFMO	Construction and Facilities Management Officer
CHRA	Civilian Human Resources Agency
CIP	Construction-in-Progress
CIVPAY	Civilian Pay
CMET	Centralized Master Edit Table
COLA	Cost-of-Living Adjustment
COR	Contracting Officer's Representative
CPAC	Civilian Personnel Advisory Center
CPMO	Civilian Personnel Management Office
CSDP	Command Supply Discipline Program
CTC	Cost-to-Complete
DA	Department of the Army
DA PAM	Department of the Army Pamphlet
DCAS	Defense Cash Accountability System
DCPDS	Defense Civilian Personnel Data System
DCPS	Defense Civilian Payroll System
DD	Department of Defense
DDRS-B	Defense Departmental Reporting System-Budgetary
DDS	Deployable Disbursing System

Acronym / Abbreviation	Term
DERP	Defense Environmental Restoration Program
DFAS	Defense Finance and Accounting Service
DFAS-IN	Defense Finance and Accounting Service-Indianapolis
DJMS	Defense Joint Military Pay System
DJMS-AC	Defense Joint Military Pay System-Active Component
DJMS-RC	Defense Joint Military Pay System-Reserve Component
DLM	Defense Logistics Manual
DMO	Defense Milpay Office
DoD	Department of Defense
DoDI	Department of Defense Instruction
DODIC	Department of Defense Identification Code
DoDM	Department of Defense Manual
DTR	Defense Transportation Regulations
DTS	Defense Travel System
E&C	Existence & Completeness
EFD	Enterprise Funds Distribution
EFT	Electronic Funds Transfer
EL	Environmental Liabilities
EDT	Eastern Daylight (savings) Time
eMILPO	Electronic Military Personnel Office
FFMIA	Federal Financial Management Improvement Act
FIAR	Financial Improvement and Audit Readiness
FIP	Financial Improvement Plan
FISCAM	Federal Information System Controls Audit Manual
FISMA	Federal Information Security Management Act
FMFIA	Federal Managers' Financial Integrity Act
FMR	Financial Management Regulation
FMS	Financial Management Service
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
GE	General Equipment
GFEBS	General Fund Enterprise Business System
GL	General Ledger
GPC	Government Purchase Card
HQDA	Headquarters, Department of the Army
HRH	Hand Receipt Holder
HRO	Human Resource Officer
IA	Information Assurance
IATS	Integrated Automated Travel System
ID	Identification
IDOC	Intermediate Document
IMCOM	U.S. Army Installation Management Command
ISSA	Inter-Service Support Agreement

Acronym / Abbreviation	Term
JFMIP	Joint Financial Management Improvement Program
JFTR	Joint Federal Travel Regulations
JMC	Joint Munitions Command
JRP	Joint Reconciliation Program
JUSTIS	Joint Uniform Military Pay System Standard Terminal Input System
JV	Journal Voucher
KSD	Key Supporting Document
LMP	Logistics Modernization Program
LOA	Line of Accounting
MAFR	Merged Accountability and Fund Report
MER	Master Employee Record
MHP	Munitions History Program
MICC	Mission and Installation Contracting Command
MILPAY	Military Pay
MILSTRAP	Military Standard Transaction Reporting and Accounting Procedures
MIPR	Military Interdepartmental Purchase Request
MMPA	Master Military Pay Account
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding
MRF	Manager Review File
MSC	Major Subordinate Command
NGR	National Guard Regulation
NSN	National Stock Number
OASA(C&E)	Office of the Assistant Secretary of the Army (Cost & Economics)
OASA(FM&C)	Office of the Assistant Secretary of the Army (Financial Management & Comptroller)
OASA(FM&C) - FOR	Office of the Assistant Secretary of the Army (Financial Management & Comptroller) – Financial Operations & Reporting
OM&S	Operating Materials & Supplies
OMB	Office of Management and Budget
OUSD(C)	Office of the Under Secretary of Defense (Comptroller)
PADDS	Procurement Automated Data and Document System
PBAS-FD	Program Budget Accounting System-Funds Distribution
PBC	Prepared by Client
PBO	Property Book Office or Property Book Officer
PBUSE	Property Book Unit Supply-Enhanced
PCS	Permanent Change of Station
PEBD	Pay Entry Base Data
PO	Purchase Order
PP&E	Property, Plant, and Equipment
PPRL	Permanent Promotion Recommended List

Acronym / Abbreviation	Term
PR	Purchase Request
PRIDE	Planning Resources for Infrastructure Development and Evaluation
QAR	Quality Assurance Representative
QASAS	Quality Assurance Specialist (Ammunition Surveillance)
REPSHIP	Report of Shipment
RLAS	Regional Level Application Software
RM	Resource Management
RMT	Resource Management Tool
RP	Real Property
RPA	Request for Personnel Action
RPAO	Real Property Accountable Officer
RSW	Resource Services Washington
SAAS-MOD	Standard Army Ammunition System - Modernization
SAR4	Sysout Archival and Retrieval System
SB	Supply Bulletin
SBR	Statement of Budgetary Resources
SCOUT	Specific Check on Unmatched Transactions
SF	Standard Form
SFFAS	Statement of Federal Financial Accounting Standards
SOF	Status of Funds
SOP	Standard Operating Procedure
SPS/PD2	Standard Procurement System/Procurement Desktop-Defense
SRD-1	Standard Finance System Redesign Subsystem 1
SRP	Soldier Readiness Processing
STANFINS	Standard Finance System
TAPDB	Total Army Personnel Data Base
TFM	Treasury Financial Manual
TL	Transmittal Letter
TOW	Tube-launched, Optically-tracked, Wire-guided
UCFR	Unit Commander's Finance Report
UCPMR	Unit Commander's Pay Management Report
UFC	Unified Facilities Criteria
USAR	U.S. Army Reserve
USARC	U.S. Army Reserve Command
USD(C)	Under Secretary of Defense (Comptroller)
USPFO	U.S. Property and Fiscal Officer
USSGL	U.S. Standard General Ledger
WARS-NT	Worldwide Ammunition Reporting System-New Technology
WOLI	Work Order Line Item