Training and Evaluation Outline Report

Status: Approved
26 Sep 2023
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Task Number: 14-BN-0012

Task Title: Conduct Audit Compliance Operations (FIBN)

Distribution Restriction: Approved for public release; distribution is unlimited.
Destruction Notice: None
Foreign Disclosure: FD1 - This training product has been reviewed by the training developers in coordination with the Fort Jackson, SC 29207 foreign disclosure officer. This training product can be used to instruct international military students from all approved countries without restrictions.

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary	Source Information
	AR 11-2	Managers' Internal Control Program	Yes	No	
	AR 11-7	Internal Review Program	Yes	No	
	AR 25-400-2	Army Records Management Program	Yes	No	
	ATP 1-06.4	Internal Controls	Yes	No	
	Audit_Checklist	Army Commanders' Audit Readiness Checklist	Yes	Yes	
	FAR	Federal Acquisition Regulation	Yes	No	
	FM 1-06	Financial Management Operations http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf	Yes	No	
	OMB CIRCULAR NO. A-123	Internal Control Systems	Yes	No	

Conditions: The Finance Battalion (FIBN) is deployed conducting audit compliance operations in support of Large-Scale Combat Operations (LSCO) across multi-domain operations. The FIBN has mission command over the Finance Companies (FICOs) throughout the unit's Area of Responsibility (AOR) and is working to improve its business processes and Information Technology (IT) systems that support full financial statement audit success. The Financial Management Tactical Platform (FMTP) and other automated systems and software are employed in support of operations, as applicable. Connectivity to both Non-Classified Internet Protocol Router Network (NIPRNET) and SECRET Internet Protocol Router Network (SIPRNET) has been established. The unit has established alternative methods of communication if access to systems is denied, degraded, and/or disrupted. All required references and regulations are available. The unit is conducting operations in a dynamic and complex operational environment (OE) against a peer threat. Threat capabilities include space and cyberspace operations that degrade sustainment information system capabilities as well as employment of conventional, special operations, guerrilla, and insurgent forces to interdict friendly air, land, and maritime operations in a Chemical, Biological, Radiological, Nuclear and high yield Explosives (CBRNE) environment. Some iterations of this task should be performed in MOPP 4.

Standards: Conduct Audit Compliance Operations to record, retain, and retrieve accurate and complete key supporting documentation that provides clear evidence to support the units financial transactions. Respond to any audit test sampling within five business days. Financial records should include any transactions or reports concerning disbursing accountability reports, miscellaneous payments, contracts, military pay, Military Interdepartmental Purchase Requests (MIPRs), and purchase card transactions. Set control procedures In Accordance With (IAW) Audit Checklist, governing regulations, unit Standard Operating Procedures (SOPs), and command guidance.

To obtain a "T" rating, based on the units authorized strength, 75% of the leaders and 80% of Soldiers are present at the training. The unit attains 80% on performance measures, 100% on critical performance measures, and 85% on leader performance measures.

NOTE: Leaders are defined as FIBN Commander (CDR), Internal Control Manager, Disbursing Officer (DO), Senior Vendor Services Analyst.

Live Fire: No

Objective Task Evaluation Criteria Matrix:

Plan and Prepare			Execute						Evaluate	
Operational Environment CO & BN		Training Environment (L/V/C)	% Leaders present at training/authorized	% Present at training/authorized	External evaluation	Performance measures	Critical performance measures	Leader performance measures	Evaluator's observed task proficiency rating	Commander's assessment
Dynamic and Complex (4+ OE Variables and Hybrid Threat)	Night	At the discretion of the Commander.	>=75%	>=80%	Yes	>=80% GO	All	>=85% GO	T	T
Dynamic (Single Threat)	Day		60-74%	60-79%	No	65-79% GO	<All	75-84% GO	P	P
Static (Single Threat)			<=59%	<=59%		<65% GO		<=74% GO	U	U

Remarks: None

Notes: Managing risks is the responsibility of all leaders. Regardless of where the task is conducted, field or garrison, the identification of possible hazards for personnel and equipment is essential to mission accomplishment. Risk management activities are continuous and are performed simultaneously with other operational tasks. Once identified potential hazards must be eliminated or reduced to an acceptable level. Leaders must always consider the local constraints and restrictions for their current operating area.

All required non Army Publishing Directorate (APD) financial specific references and technical manuals will be provided by the local Defense Finance and Accounting Services (DFAS).

Safety Risk: Low

Task Statements

Cue: The FIBN has mission command over the FICOs throughout the AOR and is working to improve its business processes and IT systems that support full financial statement audit success.

DANGER

Leaders have an inherent responsibility to conduct Composite Risk Management to ensure the safety of all Soldiers and promote mission accomplishment.

WARNING

Composite Risk Management is the Army's primary decision-making process to identify hazards, reduce risk, and prevent both accidental and tactical loss. All Soldiers have the responsibility to learn and understand the risks associated with this task.

CAUTION

Identifying hazards and controlling risks across the full spectrum of Army functions, operations, and activities is the responsibility of all Soldiers.

Performance Steps and Measures

NOTE: Assess task proficiency using the task evaluation criteria matrix.

NOTE: Asterisks (*) indicate leader steps; plus signs (+) indicate critical steps.

<div align="center">

STEP/MEASURE

</div>

	GO	NO-GO	N/A

Plan

+* 1. FIBN Commander (CDR) directs establishment of auditability operations ensuring that all finance (FI) data and documentation is accurate, timely, credible, and readily available for inspection.

    a. Reviews command's and Army's audit readiness guidance to determine unit's audit readiness goals and priorities.

    b. Establishes audit readiness unit policy and procedures that are in compliance with regulatory and command guidance.

    c. Coordinates with the Army Financial Management Center (AFMC) and Finance Support Center (FISC) and Governance, Risk and Compliance (GRC) manager to achieve regulatory compliance requirements.

    (1) Identifies users who have General Fund Enterprise Business System (GFEBS) access with another unit/organization and contacts unit/organization to request roles be removed and accounts be locked.

    (2) Identifies GRC Battle Team roles within FIBN.

    (3) Coordinates deployed GFEBS End to End training for users.

    (4) Submits GFEBS provisioning request to the FISC GRC manager for all team roles IAW FISC GRC SOP.

    (5) Appoints payment certifier using a DD Form 577 (Appointment/Termination Record).

    (6) Sends DD 577 (Appointment/Termination Record) to FISC GRC Manager when GFEBS access is requested and emails a copy to Restricted Role Approver at Defense Finance Accounting Service (DFAS) Rome @ DRO-ERO-GFEBS@dfas.mil.

    (7) Ensures Senior Information Technology Specialist uploads DD 577 to the Army Records Information Management System (ARIMS).

    d. Appoints Local Security Administrator (LSA) for Over The Counter Network (OTCnet).

    e. Determines roles and responsibilities for audit readiness and, as required, delegates authority IAW regulatory guidance.

    f. Reviews Internal Control reports for compliance with regulatory and theater guidance to include legislative directives.

Prepare

+* 2. The Internal Control (IC) Manager develops the audit readiness plan.

(FM 4-80, CH. 3, Sec. 6)

    a. Creates and maintains audit readiness Point of Contact (POC) list that includes name, place of duty, duty title, phone number, and email address.

    b. Coordinates with the FIBN S-6 to verify all finance support systems utilized in the FIBN and FICOs are operational and meet regulatory guidelines and records/data storage needs.

    c. Ensures controls to record, retrain, and retrieve all official key supporting documents required for standard business processes, substantiated financial transactions, and audit sampling purposes are in place and being used by the FIBN and FICOs.

    d. Ensures supporting documentation of financial transactions are prepared, maintained, and, at a minimum, accurately support the following aspects of a transaction: authority, amount, and date.

    e. Designs the audit readiness plan to ensure reliable financial reporting and creates a schedule to periodically test key audit readiness controls of the FIBN and FICOs.

    f. Ensures audit readiness plan is annually approved, signed, and dated by the commander.

    g. Supervises Staff Assistance Visits (SAVs) for the FIBN and FICOs, control reviews and follow-ups to monitor compliance with the audit readiness plan and to report findings to the commander.

Execute

+ 3. The IC section personnel implement the audit readiness plan.

(FM 4-80, CH. 3, Sec. 6)

    a. Conduct FIBN/FICO SAVs, control reviews and follow-ups to ensure compliance with the audit readiness plan.

    (1) Ensure certifying officers and accountable officials have the authority to certify invoices/vouchers for payment and handle public funds.

    (a) Ensure proper delegation of authority has been granted to all certifying officers and disbursing accountable officials.

    (b) Confirm DD 577 is completed/signed by an authorizing official and stored using ARIMS as a system of records storage.

    (2) Conduct a system access review of all pertinent Army owned feeder systems within FIBNs and FICOs to ensure access is restricted to appropriate personnel.

    (a) Review the Deployable Disbursing System (DDS) users' access privileges to ensure there is an appropriate level of segregation of duties.

(b) Review access within Army owned feeder systems (i.e. Computerized Accounts Payable System (CAPS), if necessary, DDS, GFEBS and International Treasury Services (ITS), Wide Area Workflow (WAWF)) to ensure adequate separations of duties.

(c) Verify there is a separation of duties between the Military Pay and Disbursing functions as it relates to exporting and importing cycles.

(3) Confirm SOPs are completed and compliant with Generally Accepted Accounting Principles (GAAP) and Army/ DoD regulations.

(a) Verify there are SOPs for duty positions within each function area.

(b) Ensure they are signed and dated by Command Headquarters (HQs) (revised annually).

(4) Review and evaluate Merged Accountability and Fund Report (MAFR) and Specific Check of Unmatched Transactions (SCOUT) reports to identify corrective actions.

(5) Conduct follow-up reviews no later than three months after corrective actions are complete to validate that corrective actions are in place and are effective in supporting audit readiness.

b. Conduct post payment audits quarterly for all FICOs within AOR.

(1) Audit at least 20% of the monthly payment packets for each FICO.

(2) Pull all Disbursing Office Vouchers (DOVs) from DDS and export to EXCEL in order to create a random 20% sampling.

(3) Retrieve documents from GFEBS to audit.

(4) Review payment documentation to include documents outlined in the 27 point checklist.

(a) Validate whether a supporting document should be present.

(b) Confirm adequate information is contained to support a payment (i.e. purchase order, invoice and goods receipt).

(c) Verify disbursement voucher includes DDS voucher or Advice of Payment (AOP).

(5) Validate payment amount, date and interest penalty (if needed) using the Prompt Payment Act (PPA) worksheet.

(6) Review absence of substantiating documents in miscellaneous payments within GFEBS.

(a) Ensure funds are processed using KR (Vendor Invoice) and RE (Invoice Gross) document types rather than MP (Miscellaneous Pay) and RM (Miscellaneous Pay/Purchase Order) document types which require a document to be attached.

(b) Verify substantiating documents for miscellaneous payments are attached to voucher package imaged in an electronic document management system.

(7) Verify payment was certified by an authorized certifying officer.

(8) Ensure FIBN and FICOs are following correct protocol for classified documents.

(9) Report improper payments identified as a result of Post Pay review to FIBN Commander.

c. Ensure post payment audit records and reviews are correctly archived.

(1) Maintain supporting documentation, sample selection materials, completed evaluations, Post Pay review packages, and Post Pay review results reports locally for a period of 365 days.

(2) Load all reports, checklists, and backup documents into an electronic document management system within 30 days upon completion of review.

+ 4. The Senior Information Technology Specialist coordinates with FIBN sections and FICOs to provide assistance with access to Army owned feeder systems, document repositories, and hosting servers/databases.

(FM 4-80, CH. 6)

a. Establishes recordkeeping using ARIMS.

(1) Creates an Office Records List named "Audit Readiness Files" that categorizes all key supporting records of financial transactions and details the disposition instructions for each record. Key supporting documentation should substantiate any miscellaneous payments, contracts; Military Interdepartmental Purchase Requests (MIPR), and purchase card transactions.

(2) Uses the Office Records List to identify storage system and filing location of records required to be retrieved for an audit sample.

(3) Uses the Office Records List to identify records sent to the Records Holding Area for secure long-term storage.

(4) Verifies finance storage support systems utilized in theater are operational and meet regulatory guidelines and storage needs.

(5) Ensures storage system users obtain and maintain proper systems access and receive training required to record, retain, and retrieve key financial supporting records identified on the Office Records List.

b. Ensures DD Form 2875, System Authorization Access Requests (SAARs), and changes in roles are documented for all applicable systems.

c. Ensures system access authorization documentation is readily available.

d. Develops and implements security plans for FIBN IAW Information Assurance policies.

(1) Maintains folder with information system audit records for the FIBN IAW Information Assurance policies.

(2) Verifies FIBN and FICOs have received training on information spillage and security violations (to include annual Information Awareness Cyber Awareness training IAW AR 25-2).

(3) Periodically assesses the security controls of FICOs in organizational information systems to determine if the controls are effective in their application.

(4) Monitors information system security controls of FIBN and FICOs on an ongoing basis to ensure the continued effectiveness of the controls.

(5) Conducts monthly review to ensure users have the level of access required of their positions and that there is a separation of duties in DJMS, Case Management System (CMS), DMO, GFEBS and DDS.

(6) Uploads monthly reviews into an electronic document management system.

(7) Maintains baseline configurations and inventories of organizational information systems throughout the respective system development life cycles.

(8) Enforces security configuration settings for information technology products employed in FICOs.

(9) Identifies, reports, and corrects information system flaws in a timely manner.

(10) Ensures FICOs have an audit records plan as well.

+* 5. Disbursing Officer performs procedures to ensure audit readiness.

(FM 4-80, Ch. 3, Sec. 2)

a. Ensures all SOPs are readily available.

b. Acquires Analysis of Unmatched Transactions (AUT) report for assigned DSSN and resolves all AUT lines in a timely and efficient manner.

(1) Sends monthly report for DSSN to FISC Finance Operations on a monthly basis.

(2) Reviews and analyzes all AUT reports to find trends and develops internal controls to properly report all transactions processed utilizing treasury based systems.

(3) Corrects unresolved discrepancies, as necessary.

c. Creates Cash Holding Authority (CHA) worksheet for FIBN and FICOs.

d. Submits CHA worksheet to FIBN CDR for approval.

e. Submits approved memorandum with supporting worksheets to FISC Finance Operations on a quarterly basis.

f. Records cash and checks received on the collections log, including the Cash Collective Voucher (CCV) Number, Organization/Receiving Office, Disbursing Office LOA, Check Number, and Receipt Date.

g. Performs a monthly reconciliation of the deposit supporting documentation (i.e., image of the certified check, collections log, DD Form 1131 (Cash Collection Voucher), and SF 215 (Deposit Ticket) with transaction detail) to the collections recorded in GFEBS.

h. Ensures all supporting documentation for disbursing procedures is maintained IAW FIBN policy.

+* 6. Senior Vender Services Analyst manages Open Invoices, Daily Payment Reporting and Intermediate Document (IDOC) Errors.

(4-80, Ch. 3, Sec 4)

a. Creates metric reports and compiles critical information to resolve issues within CVS Operations.

b. Uses T-Code SE16N to access all pertinent tables in GFEBS.

c. Exports and analyzes data to increase performance of CVS Section.

Assess

+* 7. The IC Manager evaluates the effectiveness of existing controls.

(FM 4-80, CH. 3, Sec. 6)

a. Briefs FIBN Commander.

b. Maintains all checklists and associated documents (within FIBN) related to completed reviews in an electronic document management system.

c. Ensures all reports, checklists, and backup documents are uploaded into an electronic document management system within 30 days upon completion of review or reconciliation.

d. Identifies weak areas to strengthen internal controls.

e. Develops corrective action plans.

f. Implements corrective action plans with achievable milestones that will ultimately result in a validated correction of the weakness.

g. Monitors corrective action plans.

h. Reports all weaknesses to FISC Director and FIBN Commanders and provides recommendations about financial systems and regulatory problems to mitigate risks.

Task Performance Summary Block

Training Unit	ITERATION							
_____	1		2		3		4	
Date of Training per Iteration:								
Day or Night Training:	Day / Night		Day / Night		Day / Night		Day / Night	
	#	%	#	%	#	%	#	%
Total Leaders Authorized	% Leaders Present							
Total Soldiers Authorized	% Soldiers Present							
Total Number of Performance Measures	% Performance Measures 'GO'							
Total Number of Critical Performance Measures	% Critical Performance Measures 'GO'							
Live Fire, Total Number of Critical Performance Measures	% Critical Performance Measures 'GO'							
Total Number of Leader Performance Measures	% Leader Performance Measures 'GO'							
MOPP LEVEL								
Evaluated Rating per Iteration T, P, U								

Mission(s) supported: None

MOPP 4: Sometimes

MOPP 4 Statement: See Safety Statement below.

NVG: Never

NVG Statement: None

Prerequisite Collective Task(s): None

Supporting Collective Task(s):

Step Number	Task Number	Title	Proponent	Status
1.	71-BN-5111	Conduct the Military Decision-Making Process	71 - Mission Command (Collective)	Approved
1.	71-BN-5100	Conduct the Operations Process for Command and Control (C2)	71 - Mission Command (Collective)	Approved
2.	14-BN-0005	Conduct Internal Control Operations (FIBN)	14 - Finance (Collective)	Approved
3.	14-BN-0005	Conduct Internal Control Operations (FIBN)	14 - Finance (Collective)	Approved
4.	14-BN-0003	Provide Finance Information Systems Support (FIBN)	14 - Finance (Collective)	Approved
5.	14-BN-0004	Conduct Disbursing Operations (FIBN)	14 - Finance (Collective)	Approved

OPFOR Task(s): None

Supporting Individual Task(s):

Step Number	Task Number	Title	Proponent	Status
2.	805A-36B-4011	Manage Finance BN Internal Control Review Program	805A - Finance and Comptroller	Approved
2.	805A-36B-4007	Manage an Internal Control Review Program	805A - Finance and Comptroller	Approved
3.	805A-36B-3046	Perform a Finance Bn Internal Control Review	805A - Finance and Comptroller	Approved
3.	805A-36B-3020	Perform an Internal Control Review	805A - Finance and Comptroller	Approved
4.	113-25A-2004	Manage Security of Information Systems in Support of an Army Operation	113 - Signal (Individual)	Approved
5.	805A-36A-7012	Resolve Irregularities in a Deputy Disbursing Officer's Account	805A - Finance and Comptroller	Approved
5.	805A-36B-4003	Perform Deputy Disbursing Officer Functions	805A - Finance and Comptroller	Approved

Supporting Drill(s): None

Supported AUTL/UJTL Task(s):

Task ID	Title
ART 4.2.2.5	PROVIDE SUPPORT TO EXECUTE THE MANAGERS' INTERNAL CONTROL PROGRAMS

TADSS

TADSS ID	Title	Product Type	Quantity
No TADSS specified			

Equipment (LIN)

LIN	Nomenclature	Qty
70209N	Computer, Personal Workstation	1

Materiel Items (NSN)

NSN	LIN	Title	Qty
No materiel items specified			

Environment: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to the current Environmental Considerations manual and the current GTA Environmental-related Risk Assessment card. It is the responsibility of all Soldiers and Department of the Army Civilians to protect the environment from damage.

Safety: In a training environment, leaders must perform a risk assessment in accordance with current Risk Management Doctrine. Leaders will complete the current Deliberate Risk Assessment Worksheet in accordance with the TRADOC Safety Officer during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW current CBRN doctrine. Safety in performing tasks and within the work/task environment is everyone's responsibility. Supervisors and leaders must ensure a safe and healthful workplace by inspecting the area for hazards and promptly taking action as required to correct hazards. Leaders increase safety by ensuring that Soldiers and Army Civilians are trained and competent to perform their work safely, efficiently, and effectively. Counsel and take action as necessary with Soldiers or Army Civilians who fail to follow safety standards, rules and regulations, including the use of personal protective clothing and equipment, and seatbelts. Leaders should hold all personnel accountable for accidents and property damage, occurring in operations under their direct supervision and control. (See AR 385-10, The Army Safety Program).