

19 MARCH 2020



Financial Management

**ADMINISTRATION OF A BASE
FINANCIAL MANAGEMENT QUALITY
ASSURANCE PROGRAM**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

ACCESSIBILITY: Publications and forms are available for downloading or ordering on the e-Publishing website at www.e-Publishing.af.mil

RELEASABILITY: There are no releasability restrictions on this publication

OPR: SAF/FMFC

Certified by: SAF/FMF
(Thomas J. Murphy)

Supersedes: AFI65-202, 25 January 2016

Pages: 55

The instruction implements the Air Force Policy Directive (AFPD) 65-2, *Managers' Internal Control Program*. This instruction provides general guidance for the Quality Assurance Manager (QA Manager) to administer the Quality Assurance Program (QAP) in base level financial management (FM) operations. It applies to all civilian and uniformed members of the Regular Air Force, Air Force Reserve (AFR) and Air National Guard (ANG). Ensure that all records created as a result of processes prescribed in this publication are maintained in accordance with Air Force Manual (AFMAN) 33-363, *Management of Records*, and disposed of in accordance with the Air Force Records Disposition Schedule (RDS). Refer recommended changes and questions about this publication to the Office of Primary Responsibility (OPR) using the AF Form 847, *Recommendation for Change of Publication*; route AF Forms 847 from the field through the appropriate functional chain of command. This publication may be supplemented at any level, but all Supplements must be routed to the Air Force Accounting and Finance Office (SAF/FMFC) for coordination prior to certification and approval. The authorities to waive wing/unit level requirements in this publication are identified with a Tier ("T-0, T-1, T-2, T-3") number following the compliance statement. See AFI 33-360, *Publications and Forms Management*, for a description of the authorities associated with the Tier numbers. Submit requests for waivers through the chain of command to the appropriate Tier waiver approval authority, or alternately, to the requestor's commander for non-tiered compliance items.

SUMMARY OF CHANGES

This document has been substantially revised and needs to be completely reviewed. Major changes include implementing publication formatting changes. It also updates and clarifies the Financial Management (FM) self-assessment program, control monitoring activities, comptroller access guide, and the Defense Enterprise Accounting and Management System (DEAMS) access and segregation of duties guide.

Chapter 1—PURPOSE OF THE QUALITY ASSURANCE PROGRAM	5
1.1. General.	5
Chapter 2—ROLES and RESPONSIBILITIES	6
2.1. Deputy Assistant Secretary for Financial Operations (SAF/FMF).	6
2.2. MAJCOM/AFIMSC/DRU/FOA Financial Managers.	6
2.3. Base-Level comptroller and Staff.	6
2.4. Base-Level QA Manager.	7
Figure 2.1. Suggested QA Manager Duties.....	7
Chapter 3—CONCEPT OF THE QA MANAGER	8
3.1. How to be a Successful QA Manager.	8
3.2. Collaboration.	8
Chapter 4—PROCESS TOOLS	9
4.1. General.	9
4.2. Performance Indicators.	9
Figure 4.1. Performance Indicators for Base FM (Sample List).	9
4.3. Discrepancy Tracking.	9
4.4. Discrepancy Tracking Report.	10
Figure 4.2. Example of Discrepancy Tracking Report.....	10
4.5. Quality Assurance Review (QAR).	10
Figure 4.3. Example of a Quality Assurance Review Memo.	12
Figure 4.4. QAR Schedule Matrix.	14
4.6. Process Improvement Team.	14
4.7. Quality Assurance Meetings.	14

4.8. QA Meeting Minutes.	15
Chapter 5—SELF-ASSESSMENT PROGRAM	16
5.1. General.	16
5.2. Reviewer.	16
5.3. Frequency.	16
5.4. QA Manager Role.	16
5.5. Substitution of Responses.	16
5.6. Validation of Self-assessment Responses.	16
Chapter 6—CROSS-FEED PROGRAM	17
6.1. General.	17
6.2. Good Ideas and Initiatives.	17
6.3. Local Cross-Feeds.	17
Chapter 7—FRAUD PREVENTION	18
7.1. General.	18
7.2. Education.	18
7.3. Collusion.	18
7.4. Reporting	19
Chapter 8—CONTROL MONITORING ACTIVITIES	20
8.1. Financial Managers Records Reviews.	20
8.2. Financial Management Operational Controls.	20
8.3. Mandatory Reviews, Audits, and Validations (T-1).	21
Chapter 9—THE QUALITY ASSURANCE PLAN AND HANDBOOK	22
9.1. QA Plan.	22
9.2. QA Manager Handbook.	22
Figure 9.1. Example of a QA Plan.	23
Figure 9.2. QA Handbook Table of Contents.	25
Chapter 10—IN-HOUSE TRAINING	26
10.1. General.	26
10.2. Role of QA Manager in Training.	26

10.3.	Training Topics.	26
10.4.	Training Plan.	26
Figure 10.1.	Sample November Training Plan.....	27
10.5.	Training Report.	27
Figure 10.2.	Sample November Training Report.....	27
10.6.	Where to Conduct Training.	28
10.7.	Trainer.	28
10.8.	Documentation.	28
10.9.	Validating Training Effectiveness.	28
Figure 10.3.	Sample Training Validation Worksheet.....	29
Attachment 1—GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION		30
Attachment 2—DISCREPANCY TRACKING INFORMATION		34
Attachment 3—COMPTROLLER ACCESS GUIDE (CAG)		35
Attachment 4—CONTROL MONITORING ACTIVITY PROCEDURES		43
Attachment 5—DEAMS SYSTEM ACCESS AND SEGREGATION OF DUTIES GUIDE		47

Chapter 1

PURPOSE OF THE QUALITY ASSURANCE PROGRAM

1.1. General. The quality assurance program is directly linked to the Air Force value—“Excellence in All We Do” and is a visible commitment to superior performance and continuous improvement in supporting America’s Airmen. The program helps reinforce the obligation to taxpayers to ensure adequate internal controls are in place to properly safeguard the nation’s and taxpayer resources. The Financial Management (FM) organization is a vital team in the support of Air Force operations at installations across the globe. The allocation of resources to meet mission requirements, the responsibility for taking care of the financial needs of Airmen, and protecting the hard-earned treasure of the American people demand we perform with increasing effectiveness and efficiency. While evolving Financial Improvement and Audit Remediation (FIAR) requirements, smaller staffs, high deployment tempo and resource constraints provide challenges to daily operations, FM leaders and staff strive to sustain high performance levels. That means, financial managers need a way to measure performance and to continually meet standards of excellence across the enterprise. The purpose of the Quality Assurance Program (QAP) is to internally evaluate efficiency and effectiveness and continually improve. Financial managers do this through compliance based reviews to see if standards are met, find out who’s doing it best, and mirror those best processes across the FM team. The QAP also provides the FM with reasonable assurance that internal controls are present to ensure taxpayers resources are maximized and Airmen receive financial support. The QAP supports other programs such as audit, Inspector General (IG), Manager’s Internal Control Program (MICP), Manager’s Internal Control Toolset (MICT), etc. As the Air Force works to consolidate these programs, QA managers at every level should identify and take actions to cross-reference, not recreate, duplicate requirements and reduce redundant administrative processes.

Chapter 2

ROLES AND RESPONSIBILITIES

2.1. Deputy Assistant Secretary for Financial Operations (SAF/FMF). SAF/FMF through the Air Force Accounting and Finance Office (AFAFO) Quality Assurance Manager (QA Manager) provides Air Force FM Quality Assurance (QA) policy and procedural guidance, reference Headquarters Air Force (HAF) Mission Directive (MD) 1-12, A2.4.4.21. The AFAFO QA Manager interfaces directly with the Major Command/Air Force Installation and Management Support Center/Direct Reporting Unit/Field Operating Agency (MAJCOM/AFIMSC/DRU/FOA) QA Managers on QA guidance interpretations, self-assessment program, taskings, cross-feeds, bulletins, best practices, process improvements, and training. To facilitate awareness and understanding between inspections, audits and internal controls, the AFAFO QA Manager also represents SAF/FMF as the FM Functional Area Manager (FAM) for the SAF/IG (Air Force Inspector General) Management Internal Control Toolset (MICT); and the Assessable Unit Administrator (AUA), Audit, Inspector General (IG), and Fraud, Waste, and Abuse (FWA) focal point to the AFAFO.

2.2. MAJCOM/AFIMSC/DRU/FOA Financial Managers. MAJCOM/AFIMSC/DRU/FOA FMs through the MAJCOM/AFIMSC/DRU/FOA QAMs, support the SAF/FMF QAP and provide MAJCOM/AFIMSC/DRU/FOA - unique QA policy and procedural guidance, reference HAF MD 1-12, A2.4.4.21. The MAJCOM/AFIMSC/DRU/FOA QAMs interface directly with the base-level QAMs on QA guidance interpretations, self-assessment program, taskings, cross-feeds, bulletins, best practices, process improvements, training, and, if applicable, staff assistance visits (SAVs). To facilitate awareness and efficiencies between inspections, audits and internal controls, the MAJCOM/AFIMSC/DRU/FOA QAMs shall also serve as or be key advisors to the MAJCOM/AFIMSC/DRU/FOA Functional Area Managers (FAM), AUA, Audit, Inspector General (IG), and FWA focal points (**T-2**).

2.3. Base-Level comptroller and Staff. The comptroller is responsible for the overall management and control of the QAP, and must designate a highly competent person as the Quality Assurance Manager (QA Manager), reference Air Force Instruction (AFI) 38-101, *Air Force Organization*, 3.5.4, Fig 3.5, 31 January 2017 (**T-2**). The comptroller is the direct supervisor of the QA Manager (**T-1**). The comptroller must provide the QA Manager with the resources (i.e. tools, training, time, and support) necessary to permit the QA Manager to be the comptroller's independent advisor (**T-1**). The FM staff (Financial Services Officer, Chief of Financial Analysis, Superintendent, and supervisors) complies with the spirit and intent of the QAP and motivates interest in the program among subordinates. The FM staff uses the QA Manager to perform independent reviews and analysis of operations. They also provide quality data for performance indicators, and if deficiencies are identified, advise the FM and QA Manager of the reasons for the discrepancies and the corrective actions taken to preclude recurrence.

2.4. Base-Level QA Manager. The comptroller delegates primary functional responsibility for the QAP to the QA Manager. The QA Manager administers the QAP in accordance with this instruction and guidance from the comptroller. As a key member of the FM staff, the QA Manager promotes quality consciousness and continuous process improvement among personnel, identifies performance shortfalls and areas of needed training, and works with the comptroller and staff to develop recommended solutions to improve operational performance. QA Managers should also nurture professional relationships with their MAJCOM/AFIMSC/DRU/FOA functional staffs and especially their MAJCOM/AFIMSC/DRU/FOA QA Manager. Successful QAPs result from mutually supportive relationships across the FM team, shared responsibility for meeting financial management standards, and continuously “making things better”. To avoid conflict of interests, QA Managers must not be assigned incompatible roles and responsibilities that would interfere with the QA Manager’s ability to independently review and evaluate those roles and responsibilities (T-1).

Figure 2.1. Suggested QA Manager Duties.

- | |
|---|
| <p>A. Performance Assessment/Internal Controls/Compliance</p> <ul style="list-style-type: none"> a. Advise comptroller (and staff) on Quality Assurance matters b. Conduct various independent reviews to assess organizational performance. c. Manage Self-assessment Program d. Produce Discrepancy Tracking report e. Produce Performance Indicators f. Conduct customer service surveys g. Facilitate monthly Quality Assurance meeting and prepare minutes h. Serve as focal point for MAJCOM/AFIMSC/DRU/FOA inspections and staff assistance visits i. Maintain QA records in accordance with (IAW) AFMAN 33-363 j. Serve as audit liaison (FM audits only) k. Serve as focal point for fraud prevention l. Serve as congressional inquiry liaison m. Monitor dual system accesses <p>B. Continuous Process Improvement</p> <ul style="list-style-type: none"> a. Improve Processes and Practices <ul style="list-style-type: none"> i. Include in annual Quality Assurance Plan, Establish plan to improve several practices each year ii. Seek inputs from experts/other bases with high levels of performance iii. Ensure training programs reflect best processes b. Build network of other QAMs to grow contacts/experts c. Access Air Force QA website and distribute information accordingly d. Manage local cross-feed program e. Ensure a viable comptroller “in-house” training program exists f. Advisor on accomplishments to support the FM Awards Program g. Share best practices with other bases, MAJCOM/AFIMSC/DRU/FOA QA Manager, and AFAFO |
|---|

Chapter 3

CONCEPT OF THE QA MANAGER

3.1. How to be a Successful QA Manager. “To give the comptroller assurance the organization is operating at peak efficiency while following all applicable regulations and preventing fraud, waste, and abuse” are the watchwords of the QA Manager. The QA Manager is part of the base-level FM; thus different from other inspectors and auditors. The QA Manager discovers problems before they potentially lessen public confidence, or permit fraud, and helps the team solve faulty, inefficient processes. A failed QA Manager accepts verbal assurances without independent verification, without reviewing supporting documentation. A successful QA Manager will apply the trust-but-verify attitude to all compliance issues, strive to prove compliance and find root causes, and become the team player to help resolve the issues. This is what makes the QA Manager different than the outsider inspector, or auditor. This is what permits personnel to be more forthcoming with the problems they are facing. The successful QA Manager does not stop with bringing the results of a QA review to management’s attention, but helps train personnel on the deficiencies. The QA Manager shows them that they is part of the team, part of the solution. When efficiencies are gained, personnel will see the value of seeking out the help of the QA Manager.

3.2. Collaboration. In order to be an independent advisor to the comptroller, the QA Manager should search beyond organizational stovepipes. The QA Manager should take the initiative to reach beyond complacency and seek out improvement opportunities, and to be self-motivated to research requirements in areas of unfamiliarity. The QA Manager should gain from the knowledge of fellow QAMs faced with the same challenges. The FM enterprise gains its strength from the vast experience of its people. The QA Manager should develop a network of QA colleagues to collaborate with to harvest the best ideas and ensure QAMs aren’t solving the same problems repeatedly. The AF FM QA SharePoint is a tool for the QA Manager to develop this professional network to strengthen expertise and discover innovative tools to better serve Airmen. Likewise, the QA Manager should promote a cycle of success by contributing ideas and thoughts to the QAM’s QA teammates. AFAFO will post information important to the QAP in the AF FM QA SharePoint (**T-3**). This site promotes collaboration and improves Air Force-wide metrics, shares best practices and root cause analysis, and builds enhanced targeted training. The QA Manager better serves the unit by using these resources to develop this collaborative network.

Chapter 4

PROCESS TOOLS

4.1. General. The QA Manager must have a systematic method to organize and display work (T-1). The processing tools described below help to identify root causes, track performance, and to recommend improvements.

4.2. Performance Indicators. Performance indicators are recurring in nature (ex. monthly or quarterly), and measure actual performance in an area against a certain standard. The QA Manager gathers the data, conducts trend analysis, and facilitates discussion with the personnel at the QA meeting (T-3). Performance indicators provide management with the means to properly assess areas within the FM organization. Locally developed performance indicators must be reviewed at least annually to determine if new ones should be added or any can be deleted (T-3). A sample list of indicators is shown in [Figure 4.1](#).

Figure 4.1. Performance Indicators for Base FM (Sample List).

<u>Area</u>	<u>Focus</u>
Comptroller	Government Travel Card Delinquencies
Comptroller	In House Training
Financial Services Officer (FSO)	Travel Payment Rejects
FSO	Case Management System (CMS) Cases
FSO	Outstanding Travel Orders
FSO	In Processing Timeliness
Financial Management Analysis (FMA)	Operation & Maintenance Execution
FMA	Dormant Obligations
FMA	Resource Advisor Training

4.3. Discrepancy Tracking. As discrepancies are identified, they must be tracked (T-1). It is up to each base and MAJCOM/AFIMSC/DRU/FOA to determine the medium or Discrepancy Tracking Form (DTF) for tracking deficiencies; however, discrepancies identified during IG inspections must be tracked in accordance with IG instructions (T-1). The processing center chief determines the estimated completion date (ECD) and appropriate corrective action, and the QA Manager assigns the tracking number and ensures the ECD is reasonable (T-3).

4.3.1. The QA Manager will also ensure the corrective action addresses the root cause of the discrepancy and not merely an aspect of the problem (T-1). There are methods available to conduct a root cause analysis, for example, successive “why” questions, or Shiksha fishbone diagram. Effective problem solving is a key to root cause analysis. A useful problem-solving tool is the Practical Problem Solving Method (PPSM) formerly known as the Air Force 8-Step Problem Solving Model. To help define terms and permit an objective, measurable approach to root cause analysis, QAMs must use Deficiency Cause Codes and Explanations defined in AFI 90-201, *The Air Force Inspection System*, Table A9 (T-2). The QA Manager and processing center chief can add additional explanations to make the root cause clearer.

4.3.2. Tracking is initiated for discrepancies or problems identified from numerous sources: self-assessment questions, quality assurance reviews, cross-feed items (audit reports, Inspector General Reports, etc.).

4.3.3. Various MAJCOM/AFIMSC/DRU/FOAs have command specific discrepancy tracking forms. Follow specific command guidance to open and track local discrepancies. Ensure the minimally required tracking information from [Attachment 2](#) is included in, or attached to the form.

4.4. Discrepancy Tracking Report. Give top priority to ensure all open discrepancies are aggressively worked until completion. QAMs compile a Discrepancy Tracking Report (See [Figure 4.2.](#)) monthly and provide to management for review (**T-2**). This report provides the FM with a quick summary of problem tracking efforts.

Figure 4.2. Example of Discrepancy Tracking Report.

(EXAMPLE) DISCREPANCY TRACKING REPORT (NOV 13)					
<u>Source</u>	<u>Area</u>	<u>Discrepancies</u>	<u># Open</u>	<u># Past ECD</u>	<u>QAR Results</u>
<u>QARs:</u>					
CMS Cases	FSO	1	1	0	Satisfactory
Customer Service	FSO				
Outstanding Travel Orders	FMA	1	1	0	
FM Policy Letter (advances)		1	1	0	
Cross-feed #2	FMA	1	1	0	Unsatisfactory
<u>SELF-ASSESS:</u>					
FSO		6	6	0	
FMA		3	2	1	
<u>LOCAL AUDITS:</u>					
97053014					
Military Pay	FSO	1	0	0	
Totals		14	12	1	

4.5. Quality Assurance Review (QAR). The QAR is a means to provide the comptroller with an independent review of an area. It can be as simple as a quick compliance spot check or as involved as a multi-page study. The QAR meets three objectives: (1) determines if a problem exists, (2) if a problem exists, examines the root cause of the problem, and (3) makes recommendations to correct the problem. There are mandatory elements to a QAR, but the QA Manager can also choose optional elements depending on the need.

- 4.5.1. Optional. QAR In-Brief. If the issue is complicated, lengthy, requires common understanding, or requires a great deal of cooperation with other personnel, the QA Manager should consider a QAR in-brief. The purpose of the in-brief is to agree on the specific area(s) to be reviewed, and to determine the time period of the analysis. The QAR in-brief is usually attended by the QA Manager, comptroller, flight chief and applicable section chief whose area will be reviewed.
- 4.5.2. Mandatory. Must state QAR Reason/Background (**T-3**).
- 4.5.3. Mandatory. Must state Area Reviewed. For example, FMA, Military Pay, etc. (**T-3**)
- 4.5.4. Optional. Period of Study.
- 4.5.5. Optional. Actual Hours Spent on Study.
- 4.5.6. Mandatory. Documents Reviewed. Must specify the documents reviewed for possible audit follow-up (**T-2**).
- 4.5.7. Mandatory. Findings. Must state the results of the QAR objectively and in relevant statistical terms (**T-2**). For example, 27 of 45 (60%) or \$573,987.57 of \$1,017,895.76 (56%) sampled anticipated reimbursements were not supported by valid customer orders.
- 4.5.8. Mandatory. Must state root cause analysis if problems are found (**T-2**). If root causes have already been identified through discrepancy tracking, self-assessment, audit findings, etc. the QAR need only ensure the root cause is still valid. Refer to [para. 4.3.1](#) for root cause analysis requirements.
- 4.5.9. Mandatory. Recommendations. Recommend corrective action, future requirements, next steps, or any changes (**T-2**). The QA Manager and the applicable section chief or supervisor should agree upon the recommended actions; however, the comptroller relies upon the integrity and objectivity of the QA Manager in recommending a valid solution.
- 4.5.10. Optional. QAR Out-Brief. The QA Manager should consider an out-brief with the applicable personnel if an in-brief was conducted, or the complexity of the QAR increased. This will help ensure a complete understanding of the QAR results.
- 4.5.11. An example of the completed QAR report is shown in [Figure 4.3](#) Note that the QAR report is presented in a concise and clear manner for the comptroller and staff.

Figure 4.3. Example of a Quality Assurance Review Memo.

30 Sep xx

MEMORANDUM FOR FM

FROM: QA

SUBJECT: Quality Assurance Review FY14-15: Aged Cases in CMS

Background: FM is concerned with increasing number of aged cases in CMS

Area Reviewed: Financial Services (FMF)

Period of Study: 1 Jul 13 to 15 Sep 13 **Actual Hours Spent on Study:** 32

Documentation Reviewed: Random cases, case #3540208, case #5876456, case #9039758, case #4309129, case #2949024, case #5094632, case #1239567, case #9078964, case #2948453, case #0834567, case #2768430, case #2949701, case #2940197, case #8673452, in CMS with corresponding MMPAs

Findings: A problem does exist with overly aged cases in CMS. 33% of cases reviewed should have been closed because no further action required on MMPA (member paid correctly). 15% of CMS case reviewed were annotated with remarks making it unclear as to action taken and what was needed.

Root Causes: Deficiency Cause Code TR7, hands-on training inadequate. (1) Once problem resolved, cases were not being properly closed in CMS because technicians did not understand CMS case closure procedures. (2) Annotations in CMS lacked clarity needed for the next organization to take action because technicians did not understand the impact of their remarks.

Recommendations:

(1) Train technicians on how to properly close CMS cases once MMPA is corrected and member is being paid correctly.

(2) Train personnel on annotating CMS with make clear, detailed remarks to allow follow-on action by outside agencies.

/s/

JANE DOE, MSgt, USAF
Quality Assurance Manager

4.5.12. Recommendations to conduct a QAR can be made by the comptroller, staff or QA Manager. The Assistant Secretary of the Air Force Financial Management and Comptroller (SAF/FM), AFAFO, and MAJCOM/AFIMSC/DRU/FOA can direct QARs for high interest areas.

4.5.13. The QA Manager must schedule and conduct QARs based on local needs; however, there are several trust-but-verify QARs that are mandatory (**Figure 4.4** and **Chapter 8**) (**T-1**). These generally take a short time to conduct because the QA Manager can rely on a small sample size to determine if corrective actions are firmly in place.

Figure 4.4. QAR Schedule Matrix.

QAR Schedule	
<u>If the source is</u>	<u>Must conduct the QAR (See Note)</u>
Discrepancy Tracking Medium	180 days after close-out date (T-1)
A finding from a local audit report	180 days after actions closed(T-3)
A cross-fed item from SAF or MAJCOM/AFIMSC	Immediately (T-1)
Directed by SAF or MAJCOM/AFIMSC	By suspense date of tasking (T-1)
Local policy letters	90 days after date of policy letter (T-3)
FM discretion	When directed by the comptroller (T-3)
Note: If item is validated on a current self-assessment, a redundant QAR is not necessary. The self-assessment validation must be accomplished within 90 days of the QAR. Likewise if an item is validated on a QAR, a redundant self-assessment is not necessary.	

4.6. Process Improvement Team. Another method to improve operations is through the use of teams. Even if standards are being met, the team process breaks down the existing procedures and looks for ways to streamline or improve the overall process. Discussions during QA or other staff meetings are ideal times to initiate a team review. The team's composition may include members from other agencies that are involved in the study (i.e. personnel, transportation, contracting, etc.).

4.7. Quality Assurance Meetings. A face-to-face QA meeting between the comptroller, section chiefs, and QA Manager is required at least monthly (T-1). The meeting is a means to focus on QA efforts at the comptroller organization. It allows the section chiefs an opportunity to state the health of their operations directly to the comptroller. The meeting is also a good forum to understand the current issues in the other areas.

4.7.1. The QA Manager ensures that any problems or disagreements with tools, such as performance indicator charts, discrepancy tracking reports, and training reports are resolved before the meeting (T-3). The QA Manager serves as facilitator for the meeting and the comptroller is the chairman. Topics to cover include, but are not limited to, the following areas:

4.7.2. Section chiefs address each of their performance indicators. They note root causes for problem areas and provide recommendations to reverse negative trends (T-3).

4.7.3. Action items should be developed for each below standard indicator to include scheduling training.

4.7.4. The QA Manager should review training efforts and QARs conducted or planned that month. Scheduling reviews will minimize interruptions and impact on the section.

4.7.5. Review all open discrepancies to ensure completion is on schedule (T-1).

4.8. QA Meeting Minutes. Minutes of the QA meeting must be written, published, and distributed to the comptroller and staff within five business days (**T-3**). Minutes should include action items identified at the meeting, responsible parties, and estimated completion dates.

Chapter 5

SELF-ASSESSMENT PROGRAM

5.1. General. A comprehensive Self-assessment Program is another important element of internal controls and Quality Assurance. A checklist review will be conducted within all areas to evaluate the effectiveness of existing procedures, the strength of internal controls, and to determine compliance with regulatory and policy requirements (T-1). The SAF/FM checklist is posted in both the AFAFO QA SharePoint and the SAF/IG Management Internal Control Toolset (MICT). All base-level FM units must use the SAF/FM checklist (T-1).

5.2. Reviewer. The FM decides which personnel conduct the actual checklist reviews. The reviews give section chiefs first-hand knowledge of their operations, although they may not necessarily conduct the review. Encourage cross-utilizing FM personnel from other sections, tenant units, nearby ANG sites, etc.; the more independent the reviewer, the more objective the review. However, in order to fulfill validation responsibilities, the QA Manager will not be tasked to perform the checklist reviews (T-1).

5.3. Frequency. Personnel designated in [para. 5.2.](#) will conduct reviews semi-annually using the checklist discussed in [para. 5.1](#) (T-1). The FM determines what months they will be due unless local installation policy directs otherwise.

5.4. QA Manager Role. The QA Manager oversees the progress for completing the self-assessment checklists and ensures that responses adequately reflect the actual health of each area. The QA Manager should encourage truthful answers even if problems are identified.

5.5. Substitution of Responses. If there are recent responses to an earlier review (i.e. a cross-feed item, a QAR, an audit, etc.), the response can be substituted for a self-assessment checklist response if it occurred within 30 days.

5.6. Validation of Self-assessment Responses. Validation provides reasonable assurance that the reviews were conducted properly. The QA Manager validates at least 10% of inspection checklist responses; however, numerous inadequate responses may warrant the validation of the remaining responses (T-1). Validation can also provide additional focus to a high interest item designated by the comptroller and FM staff. The QA Manager validation of self-assessment checklists is accomplished through the use of a QAR (see [Chapter 4](#)).

Chapter 6

CROSS-FEED PROGRAM

6.1. General. Today's environment of electronic communications enhances exporting information throughout the financial management community. The QA Manager will be cross-fed various reports and bulletins from SAF, MAJCOMs, AFIMSC on a routine basis through electronic means. In turn, the QA Manager takes action or distributes the information accordingly (T-2).

6.1.1. Findings from other locations. In the operational world, an aircraft accident generates a "one-time investigation" at other installations to see if a similar problem exists. In the same manner, the financial community must share information when things go wrong (T-2). For example, if an IG or audit visit at one comptroller organization identifies discrepancies that degrade the reliability of financial reporting, effectiveness or efficiency of operations, or compliance with applicable laws and regulations, then internal controls may be lacking. The ability to cross-feed problem areas is an important element of the overall QAP and enhances effective internal controls.

6.1.1.1. Upon receipt of a negative cross-feed report, the QA Manager does the following (T-2):

6.1.1.1.1. Conducts a QAR in accordance with (IAW) instructions found in [para. 4.5](#) (T-2).

6.1.1.1.2. If the problem does not exist locally, report the QAR normally (T-2).

6.1.1.1.3. If a problem does exist, the QA Manager notifies the FM, flight chief and applicable section chief who opens a discrepancy (T-2).

6.1.1.1.4. The QA Manager then tracks the discrepancy through the Discrepancy Tracking Report (T-2).

6.1.1.1.5. Report results of the QAR if requested by higher headquarters (T-2).

6.2. Good Ideas and Initiatives. The financial management network consists of very talented individuals who come up with great ideas and initiatives to improve their local operations. Use AFAFO QA SharePoint or MAJCOM/AFIMSC/DRU/FOA web-sites as central repositories of QA cross-feeds and information. Positive cross-feed items will therefore be provided to the QA Manager on a routine basis. The QA Manager role in this regard should be to:

6.2.1. Search for solutions from other sources.

6.2.2. Distribute the information to the right people.

6.2.3. Forward good ideas from local operations so others can benefit.

6.2.4. Present a periodic QA award (team or individual). The purpose is to recognize and boost morale because management takes the time to notice good performance. Whenever possible, cash incentives for civilian employees or time off for military should be presented at staff or QA meetings.

6.3. Local Cross-Feeds. The QA Manager is encouraged to develop local cross-feeds by searching for reports or products to share locally within the comptroller organization.

Chapter 7

FRAUD PREVENTION

7.1. General. Fraud prevention and detection is the highest priority in the QA Program. The QA Manager is the focal point for fraud prevention and awareness in the FM organization (**T-1**). The following paragraphs describe these responsibilities and the characteristics of fraud in financial management.

7.2. Education. The QA Manager is responsible for fraud awareness education (**T-1**). There are several methods to use throughout the year in raising and maintaining fraud awareness.

7.2.1. Schedule FM newcomers for introductory briefings on local fraud prevention measures (**T-1**).

7.2.2. Distribute cross-feed items relating to fraud (**T-1**). Personnel gain insight by studying fraud cases, even if they did not occur in the Air Force.

7.2.3. Schedule annual Fraud, Waste, and Abuse briefings (**T-1**).

7.2.4. Fraud indicators. These are common indicators from FM-related fraud cases. Evaluate these against the QAM's own environment and promote awareness of these in training (**T-1**).

7.2.4.1. Reluctance to leave office – does not take leave

7.2.4.2. Involved in excessive gambling – living beyond means

7.2.4.3. Financial problems suddenly resolved

7.2.4.4. Declines career opportunities

7.2.4.5. Close association with suppliers

7.2.4.6. Altered documents

7.2.4.7. Missing approval signatures

7.2.4.8. Duplicate claims – complaints of not being paid

7.2.4.9. False claims – BAH, Dependent PCS

7.2.4.10. Suspicious receipts

7.2.4.11. Supervisors too busy to pay attention to details

7.2.4.12. Rapid turnover of personnel

7.2.4.13. Highly computerized organization

7.2.4.14. Extreme familiarity with operations

7.2.4.15. Inexperienced personnel in key positions

7.3. Collusion. Collusion is a secret agreement between two or more persons for a fraudulent or deceitful purpose. There are no foolproof safeguards against collusion. It is the most vulnerable area in financial management fraud prevention.

7.3.1. Comptroller Access Guide (CAG) compliance (see [Attachment 3](#)). Air Force financial managers utilize multiple financial management systems with manpower too limited to support the system access separations possible in the larger Defense Finance and Accounting Service (DFAS) sites. The keystone of the negotiated position between the DFAS system owners and the Air Force systems users is based upon the comptroller's review and signature attesting that adequate internal controls are in place over the multiple systems access. To lessen the risk of collusion, financial managers must comply with the system access limitations directed in the CAG (T-1). If the CAG rules are not followed, it does not necessarily mean someone has all the accesses needed to commit fraud; however, it does mean one less person is needed for collusion.

7.3.2. Review coverage. The QA Manager must check for fraud, waste, abuse (FWA) in every review and audit conducted (T-1). The QA Manager must explore processes from the aspect of fraud vulnerabilities in the process (T-1). Further, the QAMs various reviews and audits should serve as a deterrent to collusion. To be an effective deterrent, members should understand that their work is subject to constant surveillance. For example, when QA Manager reviews a sample of work, the sample must be truly random, i.e. every transaction has an equal possibility of being reviewed (T-1).

7.4. Reporting . If fraud is suspected, ensure leadership is quickly made aware of the situation (T-1). Specifically notify the flight chief and the comptroller of the circumstances unless this will compromise the case (T-1). In this event, contact any of the agencies below (T-1). Be familiar with these agencies and how they can assist:

7.4.1. Air Force Office of Special Investigations.

7.4.2. Security Forces Investigative Unit.

7.4.3. Air Force Audit Agency.

7.4.4. Wing Inspector General.

7.4.5. Department of Defense Inspector General.

7.4.6. Staff Judge Advocate (local legal office).

7.4.7. Reference the QA Handbook, Tab L, for detailed contact information and fraud reporting experiences.

Chapter 8

CONTROL MONITORING ACTIVITIES

8.1. Financial Managers Records Reviews. To support the great trust placed on financial managers as stewards of public funds, internal financial records reviews are required. The Financial Services Officer (FSO) performs and documents various reviews on assigned FM personnel to ensure only authorized entitlements and payments are made (T-1). The QAM's responsibility is to follow-up with an independent validation of these reviews (T-1). At a minimum, the FSO audits the records of personnel specified in the following paragraphs; however, the FSO can review any or all FM personnel to establish a reasonable assurance against fraud (T-1).

8.1.1. Military Pay, Pay Record Accessibility (PRA). The FSO will audit the military pay for specified FM personnel IAW AFMAN 65-116, V1, *Defense Joint Military Pay System Active Component (DIMS-AC) FSO Procedures*, 1.2.1, 1 April 2007 (T-1).

8.1.2. Civilian Pay PRA. The FSO will audit the civilian time and leave for host FM civilian personnel with update access to the civilian pay entitlement system (Defense Civilian Pay System -DCPS), and their on-station civilian employee relatives, IAW [Attachment 4, para. A4.1.2](#) (T-1).

8.1.3. Travel Pay PRA. The FSO will audit the travel claims for all FM military and civilian personnel, and specified relatives, IAW the procedures in [Attachment 4, para. A4.1.3](#) (T-1).

8.2. Financial Management Operational Controls. Properly assigned roles and responsibilities are the foundation of FM operational controls. Strict control is also necessary because many FM roles and responsibilities carry pecuniary liability. Through requirements in the self-assessment program and periodic reviews, FM will monitor control by ensuring personnel in key roles are properly assigned (T-0). DoDFMR Vol 5, Ch 5, *Department of Defense Financial Management Regulation*, May 2019 is enacted by the Air Force for the positions in the following paragraphs (T-0).

8.2.1. Voucher Certifying Officers. A voucher certifying officer attests to the facts and validity of a payment voucher. Voucher certifying officers are pecuniarily liable for this duty. This means they must repay any monies lost on improper vouchers for which they did not maintain adequate internal controls (T-0).

8.2.1.1. Voucher certifying officers must be adequately trained and appointed on DD Form 577, *Appointment/Termination Record – Authorized Signature* (T-0). The DD Form 577 must include specific responsibilities, applicable regulation references, training requirements, acknowledgement of liability, rights to request relief, appointing authority signature, and accountable official signature (T-0). The voucher certifying officer is considered appointed until relieved in writing. See AFAFO QA SharePoint for an example DD Form 577.

8.2.1.2. The host base comptroller shall be the appointing authority for voucher certifying officers (T-1). The United States Property and Fiscal Officer (USP&FO) is the appointing authority for ANG voucher certifying officers (T-2).

8.2.1.3. Control monitoring of voucher certifying officers is maintained by review of Certifying Officer Legislation (COL) training certificate, and DD Form 577. This review is part of the self-assessment checklist.

8.2.2. Departmental Accountable Officials. Personnel who provide data, services, or information upon which a voucher certifying officer relies upon to certify a payment are considered departmental accountable officials (DAOs). DAOs are pecuniary liable for improper payments resulting from their negligence. This means the government can look to the DAO to repay all monies lost resulting from negligence in the performance of their accountable duties.

8.2.2.1. The DAO appointment process must be the same as in [paragraph 8.2.1.1 \(T-0\)](#). See AFAFO QA SharePoint for an example DD Form 577.

8.2.2.2. The voucher certifying officer will determine who he relies upon for DAO support and request DAO appointment of that individual **(T-2)**. SAF/FMF (AFAFO) will determine categories of personnel to be appointed as DAOs **(T-1)**. The appointee's commander will be the appointing official on the DD Form 577 **(T-1)**. SAF/FMF (AFAFO) will support DFAS voucher certifying officers by determining categories of personnel to be appointed as DAOs to support DFAS payments **(T-1)**. Military pay entitlement document certifying officers, unless already appointed as a voucher certifying officer, will be appointed as DAOs **(T-1)**.

8.2.2.3. The control monitoring activity is the same as [8.2.1.3](#).

8.2.3. Funds Certifying Officials. The funds certifying officials carry responsibilities per the Anti-Deficiency Act (ADA), referenced in the DoDFMR Vol 14, and therefore will not be appointed as DAOs (see DoDFMR Vol 5, 050303) **(T-0)**. See AFAFO QA SharePoint for an example appointment letter.

8.2.4. Comptroller Access Guide (CAG). Properly assigned accesses to financial systems is critical to FM operational control. Refer to the CAG in [Attachment 3](#) for control monitoring procedures. The QA Manager must follow the CAG to ensure that personnel have only the authorized level of access, access to multiple systems is justified, and user accounts for departing (reassignment, separation, or retirement) personnel are purged **(T-1)**.

8.3. Mandatory Reviews, Audits, and Validations (T-1). To achieve and sustain Audit Remediation in a limited resource environment, SAF/FM must have the flexibility to quickly draw focus to different control areas. To this end, SAF/FM (AFAFO) will periodically send control monitor taskings to installation QAMs through MAJCOM/AFIMSC/DRU/FOA /FMs to cover Financial Improvement and Audit Remediation (FIAR) requirements and any items of interest. To give SAF/FM reasonable assurance FM internal controls are being met across the Air Force; certain reviews, audits, and validations must be performed on a continuous basis as detailed in [Attachment 4, para. A4.2](#). These taskings are kept at a minimum to give maximum flexibility for the QA Manager to conduct additional reviews needed to assess organizational performance. Use [Attachment 4, para. A4.2](#) for ideas on how to accomplish local reviews.

Chapter 9

THE QUALITY ASSURANCE PLAN AND HANDBOOK

9.1. QA Plan. A Quality Assurance Plan captures and organizes the elements of the QA Program. The QA Manager and FM staff must prepare the QA Plan by charting areas to be covered during the fiscal year (**T-1**). The comptroller must approve the plan and review it monthly with the QA Manager to ensure all planned activities are achieved or approve any revisions (**T-2**). The QA Manager may frequently modify the plan as the process tools capture and record any problems, discrepancies, or improvement opportunities. See **Figure 9.1** and Tab A of the QAM's Handbook in the AFAFO QA SharePoint for examples of QA plans.

9.2. QA Manager Handbook. The QA Manager Handbook is a mandatory requirement and critical to fraud deterrence (**T-1**). The QA Manager stores QA products in an organized manner for prompt retrieval for inspectors, auditors, and investigators. **Figure 9.2** lists the required items for the handbook (**T-3**). The QA Manager may link and store the QA Handbook items electronically as long as the QA Manager uses proper references to allow prompt retrieval. The AFAFO QA SharePoint will include instructions and examples of items in the QA Manager's Handbook. The QA Manager will maintain and dispose of items in the QA Handbook in accordance with the Air Force Records Disposition Schedule RDS, Table 65-31 and FIAR requirements (**T-1**).

Figure 9.1. Example of a QA Plan.

<p>October Process Improvement (PI) Team: optimize unit organization to meet separation of duties requirements Cash Verification Review QAR (FIAR Review) FM Workflow Review Emergency Travel Advance Program (ETAP) Review</p> <p>November QAR (Entitlements Verification) Cross-feed QAR on IG Report Review) Self-Assessment Validation Mail-Out Customer Surveys Pay Affecting Documents Review Military Pay Management Notices Validate PRA FM Workflow Review ETAP Review</p> <p>December QAR (Travel Rejects) Follow-Up QAR on DTF#4 CAG Review FM Workflow Review ETAP Review</p> <p>January Annual Fraud Prevention Briefing Cash Verification Review Triannual Review (TAR) Validation Validate Training Sessions FM Workflow Review ETAP Review</p> <p>February QAR (Resource Advisor training) QAR (Funds Control Override Log) Pay Affecting Docs Review Validate Training Sessions ETAP Review FM Workflow Review MAJCOM/AFIMSC/DRU/FOA QA Workshop</p>	<p>April QAR (CMS Cases) Follow up QA on DTF #6 Follow up QAR on Audit QAR (Defense Travel System (DTS) Permission Levels) FM Workflow Review ETAP Review</p> <p>May Process Improvement Team to improve document processing in FM Workflow QAR (FIAR Review Military Pay Management Notice Review Validate Training Sessions Validate PRA Validate Self-Assessment FM Workflow Review ETAP Review</p> <p>June Cash Verification Review Validate training sessions CAG Review TAR Validation Pay Affecting Document Review</p>
--	--

<p>March QAR (FIAR Review) QAR (Outstanding Travel Orders) Military PayO Management Notice Review FM Workflow Review ETAP Review</p>	<p>July PI Team to shorten customer wait time Validate Training Sessions Cash Verification Review QAR (FIAR Review) FM Workflow Review ETAP Review</p> <p>August Wing Inspection Requirement Newcomer Fraud Prevention Training Pay Affecting Docs Review FM Workflow Review</p> <p>September QAR (Certifying Officer Documentation) Newcomer Fraud Prevention Training Validate training sessions TAR Validation Military Pay Management Notice Review FM Workflow Review ETAP Review Re-evaluate Performance Indicators Draft QA Plan for next fiscal year</p>
--	--

Figure 9.2. QA Handbook Table of Contents.

Tab A-The QA Plan
Tab B-Link to AFI 65-202 and the Standard comptroller Organization Structure
Tab C-IG Reports – for local use
Tab D-Locally Directed QA Reviews
Tab E- MAJCOM/AFIMSC/DRU/FOA Directed QA Reviews
Tab F-SAF Directed QA Reviews
Tab G-Local FM Audits
Tab H-Self-assessment Program (maintain here or on web-based program)
Tab I-Discrepancy Tracking Reports
Tab J-Discrepancy Tracking Form (DTF)
Tab K-In-House Training Program
Tab L-Fraud Prevention Program Include local contact information
Tab M-Random Number Generator http://www.randomizer.org
Tab N-Cross Feed Program
Tab O-QA Bulletins
Tab P-QA Meetings
Tab Q-Customer Service Survey
Tab R-Performance Indicators
Tab S-Process Improvement Team information
Tab T-Position Description(s) for Civilian QA Manager
Tab U-Collaboration Consider roster of other QAMs on base or in Command or in nearby ANG units
Tabs V - Z-Local Use

Chapter 10

IN-HOUSE TRAINING

10.1. General. The QAP identifies potential weaknesses or problems while training improves overall performance. The training referred to in this chapter is not the “upgrade” or external type of training. The focus of this chapter is on the in-house training program.

10.2. Role of QA Manager in Training. The QA Manager, or other designated personnel, must facilitate the identification of training requirements, ensure training is conducted and documented, and validate training sessions to ensure they are effective (**T-3**).

10.3. Training Topics. Determining training topics is a process based on several factors.

10.3.1. New Procedures. FM functions change over time. When those changes occur, training should be scheduled to ensure personnel understand the changes and have an opportunity to ask questions in a less stressful environment.

10.3.2. Updated systems. Upgrades to financial automated systems are a fact of life. When these systems changes are brought on-line, a training session should be scheduled with a “dummy” database whenever possible. Workers learn better by making mistakes in a safe environment.

10.3.3. Computer application courses. Whenever possible, seek to schedule classes that improve general computer knowledge and skills. Look for in house experts that can supplement computer training.

10.3.4. Performance Deficiencies. A prime source for training topics are the discrepancies noted in various reviews (self-assessment checklists, QARs, etc.). The QA Manager should identify a corresponding training session if it helps resolve the discrepancy.

10.3.5. Orientation training. QAMs will provide newcomers with a short orientation to the FM mission, organizational structure, responsibilities of the different sections, and an overview of the QA and in house training programs (**T-2**).

10.3.6. Use of self-assessment checklists. Another valuable source for training topics is the area’s self-assessment review checklists. A checklist question or two can be given to personnel in the work areas (especially young enlisted technicians). One idea is to have them assist in preparing and presenting a training class on that specific area of the checklist.

10.4. Training Plan. Based on inputs received, the QA Manager prepares a monthly training plan that summarizes what topics are scheduled for in-house training (**Figure 10.1**) (**T-2**). The plan must be provided to the comptroller and staff for review and an opportunity to suggest any additional training topics (**T-2**).

Figure 10.1. Sample November Training Plan.

Date/Time	Training Topic	Area	Trainer(s)
Nov 2/0800	Initial Distribution	FMA	Mr. Doe
Nov 3/0700	CMS Cases	FMF	MSgt Doe
Nov 4/0900	Voucher Balancing	FMF	Ms. Doe
Nov 5/0700	Spreadsheet Uses	FMF	MSgt Doe
Nov 9/0700	Safeguarding Cash	FMF	TSgt Doe
Nov 10/1400	DEAMS Overrides	FMA	MSgt Doe
Nov 17/0800	Remissions	FMF	A1C Doe
Nov 18/1000	Actual Expense Allowance	FMF	TSgt Doe
Nov 19/0900	Retired Pay	FMF	A1C Doe
Nov 20/1000	FM Workflow	FMF	SrA Doe
Nov 23/0800	Dual System Access	FM	SrA Doe
Nov 24/1500	Customer Service	FMF	Ms. Doe
Nov 25/0700	Tri-Annual ODL Review	FMA	MSgt Doe
Nov 27/0800	Outstanding Order Follow-up	FMA	Ms. Doe

10.5. Training Report. The QA Manager produces a monthly training report that confirms what training sessions indeed took place (**Figure 10.2**) (T-2). It should be compared to the training plan to determine if scheduled training is occurring.

Figure 10.2. Sample November Training Report.

Date/Time	Training Topic	Area	Trainer(s)	Status
Nov 2/0800	Initial Distribution	FMA	Mr. Doe	completed
Nov 3/0700	CMS Cases	FMF	MSgt Doe	completed
Nov 4/0900	Voucher Balancing	FMF	Ms. Doe	completed
Nov 5/0700	Spreadsheet Uses	FM	MSgt Doe	completed
Nov 9/0700	Safeguarding Cash	FMF	TSgt Doe	postponed
Nov 10/1400	DEAMS Overrides	FMA	MSgt Doe	completed
Nov 12/1500	Remissions	FMF	SrA Doe	completed
Nov 13/0700	Orders certification	FMA	A1C Doe	completed
Nov 16/1400	Travel Mgt Products	FMF	A1C Doe	completed
Nov 17/0800	Travel Debts	FMF	A1C Doe	completed
Nov 18/1000	Actual Expense Allowance	FMF	TSgt Doe	completed
Nov 19/0900	Retired Pay	FMF	A1C Doe	postponed
Nov 20/1000	FM Workflow	FMF	SrA Doe	completed
Nov 23/0800	Customer Service	FMF	Ms. Doe	completed
Nov 24/1500	Dual Systems Access	FMF	SrA Doe	completed
Nov 25/0700	Triannual Review	FMA	MSgt Doe	completed
Nov 30/0900	Outstanding Order Follow up	FMA	SrA Doe	completed

Summary for November 2013
14 training classes originally scheduled
15 training classes actually completed

10.6. Where to Conduct Training. Whenever possible, training should be conducted away from the work environment. A training room should be designated that is neat, conducive to a professional training environment, and has adequate resources to conduct a training session (marker board, overhead projector, etc.).

10.7. Trainer. Experienced personnel who are able to effectively communicate with other co-workers should teach training sessions. However, if, per [para. 10.3.6](#), inexperienced personnel are given an opportunity to train, the QA Manager should ensure they are assisted and set up for success.

10.8. Documentation. Upon completion of the training, the QA Manager must receive an attendance sheet signed by all that attended the session, topic overview sheet that lists objectives, and lesson plans developed (**T-2**).

10.9. Validating Training Effectiveness. The last step in ensuring that training is effective is for the QA Manager to validate training sessions on a random basis. Too often, training programs fail to meet their objectives. As the “eyes and ears” for the comptroller, the QA Manager randomly selects and attends training sessions to determine that (1) training sessions are in fact occurring, and (2) that the sessions are productive (**T-2**).

10.9.1. The QA Manager makes an objective assessment on the effectiveness of training sessions through the use of a training validation sheet ([Figure 10.3](#)). The validation “closes the loop” on the training program for the comptroller (**T-2**).

Figure 10.3. Sample Training Validation Worksheet.

Training Session: Receiving Reports – Requirements for Proper Payments
Date/Time: 30 Nov 13/0900
Trainer: SrA Doe
Overall Evaluation: Excellent <u>X</u> Fair __ Marginal __ Unsatisfactory __
Comments: I sat in on the training sessions on receiving report requirements for proper payments. The session was scheduled at a convenient time for personnel and was conducted in the training room. SrA Doe gave a concise training session on the subject. He distributed copies of the guidance which stated the seven requirements for a proper receiving report. He went over each item and gave examples of proper and improper documentation. SrA Doe then ended his session with numerous examples and asked the class to determine if the receiving report was proper or not. Well done!
/s/ JOHN DOE, MSgt, USAF QA/Training Manager

RICHARD K. HARTLEY
Principal Assistant Secretary of the Air Force
(Financial Management and Comptroller)

Attachment 1**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

AFPD 65-2, *Managers' Internal Control Program*, 16 May 2016

AFMAN 33-363, *Management of Records*, 1 March 2008

AFI 33-360, *Publications and Forms Management*, 1 December 2015

HAF MD 1-12, *Assistant Secretary of the Air Force (Financial Management and Comptroller)*, 25 November 2015

AFI 38-101, *Air Force Organization*, 31 January 2017

AFI 90-201, *The Air Force Inspection System*, 20 November 2018

AFMAN 65-116, V1, *Defense Joint Military Pay System Active Component (DIMS-AC) FSO Procedures*, 1 April 2007

DoDFMR Vol 5, *Department of Defense Financial Management Regulation*, October 2019

DoDFMR Vol 14, *Department of Defense Financial Management Regulation*, May 2015

AFI 65-601, V2, *Budget Management for Operations*, 14 July 2017

Adopted Forms

AF Form 847, *Recommendation for Change of Publication*, 22 September 2009

AF Form 2070, *Jumps Pay Accessibility Roster*, 1 February 1984

OPM Form 71, *Request for Leave or Approved Absence*, September 2009

AF Form 428, *Request for Premium Pay*, 13 March 2019

DD Form 577, *Appointment/Termination Record – Authorized Signature*, 1 November 2014

DD Form 2875, *System Authorization Access Request (SAAR)*, 1 August 2009

Abbreviations and Acronyms

ABSS—Automated Business Services System

AFAFO—Air Force Accounting and Finance Office

AFIMSC—Air Force Installation and Mission Support Center

AFR—Air Force Reserve

ANG—Air National Guard

AO—Approving Official

BPN—Business Permit Number

BQ—Base Query

BR—Budget Review

CAG—Comptroller Access Guide
CMS—Case Management System
DAO—Departmental Accountable Official
DEAMS—Defense Enterprise Accounting and Management System
DFAS—Defense Finance and Accounting Services
DJMS—Defense Joint Military Pay System
DMO—Defense Milpay Office
DO—Disbursing Officer
DDO—Deputy Disbursing Officer
DODFMR—Department of Defense Financial Management Regulation
DRU—Direct Reporting Unit
DTA—Defense Travel Administrator
DTF—Discrepancy Tracking Form
DTR—Discrepancy Tracking Report
DTS—Defense Travel System
ECD—Estimated Completion Date
EFT—Electronic Funds Transfer
ETAP—Emergency Travel Advance Payment
FIAR—Financial Improvement and Audit Remediation
FM—Financial Management
FMA—Financial Analysis
FMF—Financial Services
FOA—Field Operating Agency
FSO—Financial Services Officer
FWA—Fraud, Waste, Abuse
HAF—Headquarters Air Force
IAPS—Integrated Accounts Payable System
IAW—In accordance with
LDTA—Lead DTA
IG—Inspector General
IPERIA—Improper Payment Elimination and Recovery Improvement Act
JAGENTS—JDC3

JDC3—JUMPS Data Collection 3
JPBBPFL—Input EFT payments
JPBXPFL—Release EFT payments
JPJOPS—Field Operating Level Processing System
JPPCCPFL—Field Pay/Collections
JPQEPFL—Auditor Quality Examination
JUMPS—Joint Uniform Military Pay System
MAJCOM—Major Command
MD—Mission Directive
MICT—Manager’s Internal Control Toolset
ODTA—Organization DTA
PI—Process Improvement
PPSM—Practical Problem Solving Method
PRA—Pay Record Accessibility
QA—Quality Assurance
QAB—Quality Assurance Bulletin
QA Manager—Quality Assurance Manager
QAP—Quality Assurance Program
OPR—Office of Primary Responsibility
QAR—Quality Assurance Review
RA—Resource Advisor
RO—Review Official
SAF—Secretary of the Air Force
SoD—Segregation of Duties
TAR—Triannual Review
TASO—Terminal Area Security Officer
USP&FO—United States Property and Fiscal Officer

Terms

Deficiency Cause Codes—Comprehensive and objective list of root causes of deficiencies as defined in AFI 90-201, Table A9

Discrepancy Tracking Medium—Any number of methods (i.e., spreadsheets, databases, word processing documents, MAJCOM/AFIMSC/DRU/FOA forms, etc.) used to record the discrepancy, the processing center where the discrepancy exists, the root cause of the problem and the corrective action to fix the problem or discrepancy. Each discrepancy is numbered by the QA Manager but the section chiefs are responsible for ensuring corrective actions are implemented.

Discrepancy Tracking Report—A monthly report given to the comptroller and key staff that summarizes all discrepancies in the comptroller organization. The purpose of the report is to provide the comptroller a management tool of how many discrepancies have been opened, closed, or remain open past the estimated completion date.

Flight Chief—Normally the Chief of Financial Management Analysis (FMA) or the Financial Services Officer within a host-installation comptroller organization.

Internal Controls—A process designed to provide reasonable assurance regarding the achievement of objectives in (1) reliability of financial reporting, (2) effectiveness and efficiency of operations, and (3) compliance with applicable laws and regulations.

Pecuniary Liability—Personal financial liability for fiscal irregularities of accountable officials, as an incentive to guard against errors and theft by others, as well as, protect the government against errors and dishonesty by the officers themselves. DoDFMR Vol 5, Definitions

QAR In-Brief—Used to communicate upcoming QAR to stakeholders. The purpose of the in-brief is to agree on the specific area(s) to be reviewed, and to determine the time period of the analysis. The brief is usually attended by the QA Manager, comptroller, flight chief and applicable section chief whose area will be reviewed.

Quality Assurance Bulletin (QAB)—A bulletin distributed by the Air Force Accounting and Finance Office (AFAFO) for the base Quality Assurance Managers and the comptroller organizations. The bulletins are a quick means to distribute pertinent information regarding the Quality Assurance Program. QABs are numbered sequentially and maintained on the AFAFO QA SharePoint.

SharePoint—Web-based collaboration site. For QA this will include bulletins, crossfeeds, policy, calendar of events, conference information, and means to ask and answer questions.

Shiksa Fishbone Diagram—Also called a Ishikasa diagram or a cause-and-effect diagram is a visualization tool in the shape of fish bones to categorize potential causes of a problem in order to find the root cause.

Training Program (In—house) An ongoing effort to train comptroller personnel through local resources. The QA Manager consolidates training topics received by the processing centers and produces a monthly training plan and training report.

Attachment 2**DISCREPANCY TRACKING INFORMATION****Figure A2.1. Discrepancy Tracking Information.**

1. Unit/Section:
2. Inspection Date:
3. Source of Discrepancy:
4. Office of Primary Responsibility (OPR):
5. Date Closed:
6. Discrepancy:
7. Proposed Corrective Action:
8. Corrective Action:
9. Date Reviewed:
10. ECD:
11. Tracking Number:
12. QAR -- Date Performed:
13. QAR Results (i.e., Unsatisfactory, Marginal, Satisfactory, or Excellent):
14. QAR Performed by:
15. Date Training Session Completed:

Attachment 3

COMPTROLLER ACCESS GUIDE (CAG)

A3.1. Overall Applicability and Procedures. The CAG is concerned with the internal controls associated with access to our financial management systems. This guide is issued in conjunction with previously established policy and procedures for systems access. The CAG provisions apply to Air Force FM systems users. DFAS users will continue to follow their own security and systems access requirements. The CAG is only concerned with the accesses which update systems. Any inquiry-only or view-only system access does not require special CAG waiver. Whenever the term “CAG waiver” is required by any of the following paragraphs, these procedures must be followed:

A3.1.1. Mandatory Initial Approval Instructions (**T-1**). Follow **Attachment 5** for DEAMS Access.

A3.1.1.1. User will initiate request for system access on DD Form 2875, *System Authorization Access Request (SAAR)*, 1 August 2009 per normal procedures.

A3.1.1.2. Terminal Area Security Officer (TASO) or Security Administrator (Sec Admin) or equivalent will:

A3.1.1.2.1. Review the request per their normal policy and procedures to ensure system control and separation of duties.

A3.1.1.2.2. Not allow excessive system access as identified in **paragraph A3.3** below.

A3.1.1.2.3. Coordinate the request with the Quality Assurance (QA) manager to ensure there are no conflicts with other accounting, entitlement, or disbursing systems.

A3.1.1.3. QA Manager: If there is a multi-system access conflict, the QA Manager will:

A3.1.1.3.1. Advise and assist the user and management to explore all alternatives. It is imperative CAG waiver be used cautiously and sparingly due to internal control vulnerabilities in regards to multiple systems accesses.

A3.1.1.3.2. If the decision is to pursue CAG waiver, the QA Manager will work with management to complete the “Request for Multiple Access” form, (see **Figure A3.1.**). Annotating compensating controls is vital. Sound internal controls warrant the compensating controls should not be more costly than enforcing the separation of duties.

A3.1.1.4. Host Base comptroller (AFFSC Director for AFFSC) will:

A3.1.1.4.1. Approve the multiple accesses by signing the Request for Multiple Access form and the DD Form 2875.

A3.1.1.4.2. The importance of the comptroller’s approval in this process cannot be overemphasized. It is a statement to the system’s owner there are no reasonable alternatives to the multiple accesses. The comptroller takes responsibility for controls over the user’s systems actions and measures are in place to prevent fraud.

A3.1.1.4.3. More stringent controls must be followed when the disbursing system is involved. The Disbursing Officer (DO) and the MAJCOM/AFIMSC/DRU/FOA are involved in the approval process.

A3.1.2. Mandatory Monitoring Activities (T-1): Monitoring internal controls are the key to ensuring systems accesses are proper and fraud is prevented.

A3.1.2.1. TASO/Sec Admin or equivalent ensures:

A3.1.2.1.1. Primarily responsible for accesses to assigned systems. Per their operating instructions they will periodically reconcile the actual system access with supporting documentation to account for all personnel with update access, account for all DD Form 2875s, and account for the correct access level. If operating instructions do not specify this reconciliation, it will be accomplished quarterly. If the system does not have a local TASO/Sec Admin, the FSO or the FMA chief will perform this reconciliation based on system applicability.

A3.1.2.1.2. Whether through view-only access and/or review of original, source documents, it is important that the QA Manager can validate system access reconciliations with confidence that data was not subject to manipulation. For example, the DFAS Systems Security will directly respond to the QA managers request for any applicable systems access reports.

A3.1.2.2. QA Manager will:

A3.1.2.2.1. Validate the TASO/Sec Admin is reconciling system access with supporting documentation, both for personnel accountability and correct level of access.

A3.1.2.2.2. Cross check the TASO/Sec Admin reconciliations to ensure no unauthorized multiple system accesses, and that authorized multiple systems access are properly documented, justified, and approved. Monitor and test the compensating controls specified in the Request for Multiple Access.

A3.1.2.2.3. Validations will be conducted on a no-notice basis to the greatest extent possible, but at least semiannually the QA Manager will produce a written report to the comptroller with the results of the previous three items and an assessment of the system access internal controls health.

A3.1.2.2.4. Ensure all departing/reassigned FM personnel with systems access update capability out process through the QA Manager. System access should be terminated immediately upon separation, retirement or PCS. This task will be performed by the TASO/Sec Admin at AFFSC, and the AFFSC QA Manager will validate and specifically note this task during their review. Un-deleted accesses continue to be one of the biggest deficiencies.

A3.2. Disbursing, Accounting, Entitlement Systems

Table A3.1. Disbursing, Accounting, Entitlement Systems:

If member is assigned to	And multiple access is requested between (note 1)			Than CAG waiver is required	And is approved by (both when two "X"s)			Notes
	Disbursing System	Accounting System	Entitlement System (Note 2)		comptroller	Disbursing Officer	AFFSC Commander	
FM	X		X	Y	X	X		Note 3
FM	X	X		Y	X	X		Note 4
FM		X	X	Y	X			Note 5
AFFSC	X		X	Y		X	X	Note 3
AFFSC	X	X		Y		X	X	Note 4
AFFSC		X	X	Y			X	Note 5

Note 1: Any "view only" access to systems or data retrieval only systems (ex. CRIS) does not require CAG waiver. DEAMS constitutes a combined accounting and entitlement system. Entitlement systems include:

1. Integrated Accounts Payable System (IAPS) (9) for vendor pay. This is the only access level authorized for base-level operations
2. Defense Joint Military Pay System(DJMS) and DMO for military pay
3. Defense Civilian Pay System (DCPS) for civilian pay

4. Reserve Travel System (RTS) for travel pay, FM personnel with Defense Travel System (DTS) Defense Travel Administrator (DTA) rights, and the FM DTS certifying/approving official DTS for travel pay. Voucher certifying officers in DTS cannot have Base Query (BQ). However, the FMA orders approving official for CED orders may have DTS and BQ access
- Note 2:** CAG waiver is not required for access to more than one entitlement system (ex. DJMS and RTS)
- Exception - **Note 3:** Dual access involving DSIBURSING SYSTEM and DCPS does not require CAG waiver. Dual access involving DSIBURSING SYSTEM and Lead DTA (LDTA) or Organization DTA (ODTA) requires CAG waiver.
- Note 4:** Any Dual access involving Disbursement System also requires MAJCOM-AFIMSC- FOA-DRU FMF review and DO approval
- Exception - **Note 5:** BQ and IAPS(9) do not require CAG waiver. BQ and DCPS do not require CAG waiver. DEAMS and BQ and IAPS(9) do not require CAG waiver. DTS (administrators and approves) and the disbursing system do not require CAG waiver.

A3.3. Excessive System Access: Besides multiple systems access, excessive access within a single system is a concern. Administrators, TASO/Sec Admin, and trusted agents granting accesses within their systems will be the first point of control; however, it is important to understand the basic restrictions as a good internal control check. For all other FM systems not listed below, only one access is allowed or an approved CAG waiver (**T-1**).

A3.3.1. Reserve Travel System (RTS):

A3.3.1.1. Cannot have access to both the Computation Group and the Administration Group

A3.3.1.2. Cannot have access to both the Audit Group and the Administration Group

A3.3.1.3. Cannot have access to both the Computation Group and the Disbursement Security Group

A3.3.2. Defense Joint Military Pay System (DJMS) Refer to AFMAN 65-116, V1, Sec 3D:

A3.3.2.1. Cannot have both profiles JPBXPFL (release EFT payments) and JPBBPFL (input EFT payments). Individuals with JPBXPFL must be appointed as a certifying officer.

A3.3.2.2. Cannot have profile JPQEPFL (Auditor Quality Examination) and any of these other profiles:

A3.3.2.2.1. JPIOPS (Field Operating Level (O/L) Processing System)

A3.3.2.2.2. JPPCCPFL (Field Pay/Collections)

A3.3.2.2.3. JAGENTS (Joint Uniform Military Pay System (JUMPS)Data Collection 3 (JDC3))

A3.3.3. Defense Military Pay Office (DMO): Refer to AFMAN 65-116, V1, Sec 3F:

A3.3.3.1. Cannot have both input and DMO Corporate

A3.3.3.2. Cannot have DMO Security Administration and have:

A3.3.3.2.1. Input

A3.3.3.2.2. Audit

A3.3.3.2.3. Release (DMO Corporate)

A3.3.3.3. Cannot have DMO System Administration and have any of these functions:

A3.3.3.3.1. Input

A3.3.3.3.2. Audit

A3.3.3.3.3. Release (DMO Corporate)

A3.3.3.4. Cannot have both Input and Audit unless compensating controls are instituted to ensure the same user does not input and audit same cycle or a transaction within a cycle

A3.3.4. Automated Business Services System (ABSS): Follow the ABSS Administrator Training Guide for assigning roles. Specifically the roles of Funds Certifying Officer, Contracting Officer, DFAS User, and ABSS Administrator must be separated.

A3.3.5. Wide Area Work Flow (WAWF): A major factor in system access to WAWF is the role of inspector and approver in an inherently governmental position. Although a receiver may be an authorized contractor or foreign national, these individuals may never be inspectors or approvers. In addition, any items or services they receive must be further inspected and approved by an authorized government representative.

A3.3.6. Defense Enterprise Accounting and Management System (DEAMS): Follow **Attachment 5**, DEAMS System Access and Segregation of Duties (SoD) Guide, for access approval procedures and the DEAMS SoD Matrix in the DEAMS Outreach Portal (<https://cs2.eis.af.mil/sites/10194/SitePages/Home.aspx>) for authorized accesses. It is not a conflict for simultaneous access to the applicable base-level DEAMS application and the base-level BQ/IAPS (9). DEAMS is considered an accounting and entitlement system in relation to other systems.

A3.3.7. Defense Travel System (DTS): Refer to the USAF DTS Business Rules and the Defense Travel Management Office (DTMO) Defense Travel Administrator (DTA) Guide for details on authorized roles, permission levels, and routing lists. Also refer to applicable MAJCOM/AFIMSC/DRU/FOA policy if more stringent controls are directed for that MAJCOM/AFIMSC/DRU/FOA. The primary importance is proper control, accountability, and separation of duties is maintained over DTAs and Approving Officials (AO).

Figure A3.1. Request for Multiple Access.

REQUEST FOR MULTIPLE ACCESS		
Date of Request: _____		
Requester(s): _____ _____		
Request _____ be provided access to the following systems:		
1. _____	Level _____	
2. _____	Level _____	
3. _____	Level _____	
4. _____	Level _____	
Background necessitating request:		
Revised compensating controls to ensure effective internal controls are maintained:		
TASO/Sec Admin Name and Signature	Date:	Concur/Nonconcur
FSO (CPC Director for AFFSC) Name and Signature (when required)	Date:	Concur/Nonconcur
FMA Name and Signature (when required)	Date:	Concur/Nonconcur
QA Manager Name and Signature	Date:	Concur/Nonconcur

comptroller (AFFSC Director for AFFSC) Name & Signature	Date:	Approved/Disapproved
MAJCOM/AFIMSC/DRU/FOA (if applicable)	Date:	Approved/Disapproved
DO Name and Signature (when required)	Date:	Approved/Disapproved

Attachment 4

CONTROL MONITORING ACTIVITY PROCEDURES

A4.1. Pay Record Accessibility (PRA). The Financial Services Officer (FSO) is responsible for conducting PRA audits in the areas of military pay, civilian pay, and travel pay, per the following instructions (**T-1**).

A4.1.1. Military Pay PRA. The FSO will conduct the Military Pay PRA IAW AFMAN 65-116V1, 1.2.1 (**T-1**).

A4.1.2. Civilian Pay PRA. The FSO, or deputy or a designee appointed in writing to conduct the PRA audit, will schedule and perform a semiannual audit of time and leave records of civilian employees with Defense Civilian Pay System (DCPS) access, as well as any civilian employee relatives identified in A4.1.2.1 (**T-1**). The audit may be conducted more frequently to relieve workload distribution. In addition, an audit will be done at the time any personnel with DCPS update access depart the organization or are relieved of their civilian pay duties (**T-1**).

A4.1.2.1. The FSO will maintain a current list of personnel subject to the audit (**T-1**). Have personnel (military or civilian) with DCPS update access complete AF Form 2070, JUMPS Pay Record Accessibility Roster List (separate from Military PRA List), naming all of their relatives (persons connected by blood or marriage, including Common Law) serviced by that Customer Service Representative (CSR), or that there are no such relatives (**T-1**). A memorandum may be used in lieu of the AF Form 2070, but it must contain the same information (**T-1**). The records of the civilian employees listed will be subject to the audit (**T-1**). Personnel must recertify this statement annually (**T-1**).

A4.1.2.2. Conduct the audit by:

A4.1.2.2.1. Obtaining copies of employee's Master Time History and Master Leave History from DCPS for the period of PRA (**T-1**).

A4.1.2.2.2. Obtaining copies of OPM Form 71s (leave) or authorized leave forms and any AF Form 428s (overtime) from the applicable Timekeeper or timekeeping system for the period of PRA (**T-1**).

A4.1.2.2.3. Verifying leave from the OPM Form 71s (or equivalent) is properly charged on Master Leave History (**T-1**).

A4.1.2.2.4. Verifying overtime on AF Form 428s is properly listed on Master Time History (**T-1**).

A4.1.2.2.5. Documenting the review and findings by annotating the Master Time History and Master Leave History copies with the following statement, "PRA performed (date) (name)" (**T-1**). Prepare a statement giving date of PRA audit, name, rank, and position of person performing the audit, and the findings of the audit (**T-1**). Ensure any discrepancies are resolved and open a Discrepancy Tracking Form for any discrepancy that cannot resolve immediately (**T-1**). The FSO and QA Manager should include the PRA audit as part of the Quality Assurance Plan.

A4.1.3. Travel Pay PRA. All travel vouchers submitted for FM military and civilian personnel will be PRA audited (T-1). Also audited will be travel vouchers for on-station military and civilian relatives of those FM personnel with input access to Reserve Travel System (RTS) or who are Defense Travel Administrators (DTAs) (T-1). Relatives are considered those people connected by blood or marriage, including common law.

A4.1.3.1. For base FM personnel processing vouchers through RTS, the PRA audit must be completed and the document must be signed by the FSO, deputy, or person designated in writing as PRA Auditor, prior to transmission to the AFFSC (T-1). Documents are flagged during barcode generation in FM Workflow. Select the radio button for "PRA Audited by FSO". This action will result in assignment of PRA indicator of "FSO". At a minimum the FSO will validate the personal data, itinerary, leave, per diem type, applicable receipts, and special authorizations on the travel claim (T-1).

A4.1.3.2. All AFFSC personnel with input access to RTS will be flagged for PRA. Documents are flagged during barcode generation in FM Workflow. Select the radio button for "PRA Audit Required" (T-1). This action will result in assignment of PRA indicator of "CPC". The PRA Auditor will validate the items listed in A4.1.3.1. and further compare the travel claim to the RTS Voucher Summary (T-1).

A4.1.3.3. For vouchers processed in DTS, the PRA Auditor will conduct the PRA by ensuring they are in the routing list as a Review Official (RO) or Approval Official (AO) (T-1).

A4.1.3.4. The PRA Auditor will maintain a log of vouchers PRA audited and annotate any findings (T-1).

A4.2. QA Manager Responsibilities in Specific Areas of FM. Periodically the QA Manager will be tasked by AFAFO or MAJCOM/AFIMSC/DRU/FOAs to complete QARs on items of interest. Likewise, the QA Manager must conduct on-going QA reviews to assess organizational performance. These locally determined QARs can be based on the QAMs observation of mission needs; comptroller's discretion; suggestions from FM staff; the section's directives, guides, and regulations; self-assessment items; cross-feed items; latest training; FIAR events; etc. The QA Manager must look across all FM and use risk management to ensure priority areas are accounted for in these QARs. The following are standardized requirements and areas of interest in the different sections. Together with the QAMs independent reviews, they become a vital gauge of the health of FM operations.

A4.2.1. QA Manager Responsibilities in Financial Management Analysis (FMA). The QA Manager will review randomly selected lines from the Triannual Review to validate that documentation adequately supports the line (T-1). The QA Manager receives review and reporting instructions from the AFAFO. The QA Manager should also look for ways to assist FMA in using predictive models and other tools to conduct portfolio analysis of programs such as Civilian Pay, flying hours, utilities, contracts, etc. to determine accurate funding levels and ensure we're gaining the most value from every taxpayer dollar we spend.

A4.2.2. QA Manager Responsibilities in Disbursing. As a key indicator to disbursing internal controls, the QA Manager will conduct QARs to validate that cash verifications were properly performed (T-1). The Deputy Disbursing Officer (DDO) is subject to annual staff assistance visits (SAVs) from the Disbursing Officer (DO). The QA Manager may assist the DDO by observing the SAV, tracking discrepancies, and helping the DDO prepare for the next SAV.

A4.2.3. QA Manager Responsibilities in Travel Pay.

A4.2.3.1. The QAMs at AFFSC, AFSAT, AFRC bases, and ANG bases are directly responsible for Improper Payments Elimination and Recovery Improvement Act (IPREIA) quarterly reporting for RTS payments to the AFAFO (T-1). They receive instructions from AFAFO to accomplish this reporting. These QAMs are also responsible for tracking manual EFT changes in RTS. IPREIA reporting for DTS is accomplished by DFAS (T-1).

A4.2.3.2. The QAMs at active duty bases must ensure RTS voucher timeliness standards are not circumvented by observing that proper FM Workflow (WF) bar coding, and FMWF scanning procedures are being followed (T-1). The QAMs should also assist in validating and minimizing RTS voucher rejects. In DTS, the QA Manager will conduct a QAR to validate that the LDTA is correctly accomplishing audit requirements per USAF DTS Business Rules, 13.5.1 (T-1). Because of familiarity with the work required, the QAMs will advise and assist the LDTAs in conducting compliance checklists with their ODTAs. Further, the QAMs will monthly report any Emergency Travel Advance Payments (ETAP) per instructions from AFAFO (T-1).

A4.2.4. QA Manager Responsibilities in Military Pay.

A4.2.4.1. Pay Affecting Documents. Quarterly, the QA Manager will review 45 randomly selected pay affecting documents (T-1). The QA Manager will ensure the sample includes documents from outside sources (Housing Office, Unit Commanders, etc.) and documents generated locally (over-the-counter entitlement starts, local payments, etc.) (T-1). The QA Manager verifies supporting documentation and approving official signatures (T-1). The QAR is provided to the Financial Services Officer. If a Financial Improvements and Audit Remediation (FIAR) requirement is levied during the quarter, the QA Manager will use the FIAR tasking to substitute for the applicable number of documents to be reviewed.

A4.2.4.2. DMO/DJMS Management Notices. Quarterly, the QA Manager will review a random sample of DJMS/DMO Management Notices to ensure correct follow-up action taken (T-1).

A4.2.5. QA Manager Responsibilities in comptroller's and Commander's Programs, Civilian Pay, and Non-appropriated Funds (NAF). Although no standing SAF/FM specific reviews are directed required in these areas, the QA Manager must use the suggestions from A4.2. to assess the organizational performance just as any other areas. Self-assessment questions and the supporting guidance are a good source for possible QARs in these areas. The QA Manager should be aware that the NAF Auditor (NAFA) performs similar tasks as QA and would be a good source for advice, knowledge, and mutual support.

A4.3. Records Disposition. In order to satisfy upcoming FIAR requirements, maintain and dispose of the reviews addressed in this attachment after six years and three months (**T-1**). This is an exception to AFMAN 37-139, Table 65-31, Rule 03.00, “Examinations, Inspections and Surveys”.

Attachment 5

DEAMS SYSTEM ACCESS AND SEGREGATION OF DUTIES GUIDE

A5.1. DEAMS Systems Access Guide (SAG).

A5.1.1. Overall Applicability. The SAG applies to end-user access (excludes IT system administer accounts) to the DEAMS production system only. Compliance with this guide is the responsibility of the financial and operational managers within the Air Force and DFAS organizations accessing DEAMS (T-1). Senior management within each organization is responsible for providing adequate resources and training to ensure that this guide along with proper segregation of duty principles are understood, established, enforced, and institutionalized within the organization (T-1).

A5.1.2. User Access Process.

A5.1.2.1. This is a guide for comptrollers and DFAS equivalents to approve systems access to DEAMS and to determine the role(s) for the user. DEAMS roles are groups of responsibilities needed to perform common duties in base-level financial management. Typically a user will require only one role to perform job functions; however additional roles or individual responsibilities may be required to meet mission needs. Information owners shall ensure the principle of least privileged access and approve only required roles or responsibilities (T-1).

Table A5.1. Required support for access request.

Role	DD Form 2875	Appointment Letter	Approver Group
Budget Analyst	X		Budget Review (BR) Group
Resource Advisor	X	X	Resource Advisor (RA) Group
Funds Certifier	X	X	Cert Group
Funds Override*		X	BR Group
Contracting	X		Contracting Group
Financial Accounting	X		
Read Only	X		
Requestor	X		
TWCF/Billing User	X		
*This denotes a profile option not a specific role.			

A5.1.2.2. Funds Override in DEAMS. The Host Installation comptroller can appoint up to three users for this profile option. The comptroller must appoint in writing to include a threshold amount along with the users system access request. Reference the current “DEAMS Air Force Funds Override Policy” located at the AFAFO Accounting SharePoint.

A5.1.2.3. An Approval Group is a standard requisition approval workflow which uses the approval controls and hierarchies set up in DEAMS to route documents for approval. The supervisor is listed as part of the users profile when built, then associated to the user’s workflow. Available Approval Groups:

A5.1.2.3.1. RA Group - Resource Advisors at the unit, squadron, group or wing positions

A5.1.2.3.2. BR Group - Users within Financial Management in the comptroller squadron

A5.1.2.3.3. Cert Group –Users in Accounting that commit and certify funds

A5.1.2.3.4. Contract Group – Users in contracting that may or may not take contract action.

A5.1.2.3.5. Business Permit Number (BPN) - The first six (6) digits of the document number (i.e., **F3ST744**100G001 indicating that the document belongs to 18 AF). The host installation comptroller determines the appropriate BPN/DoDAAC #.

A5.1.2.4. Users that require Journal Voucher (JV) processing will adhere to the DoD threshold dollar amounts and approval levels associated to each of them (**T-1**). The following responsibilities must have a journal voucher limit set in DEAMS based on the user’s approving official status as shown below or their appointment letter, if applicable:

A5.1.2.4.1. DEAMS General Ledger Entry User for DFAS

A5.1.2.4.2. DEAMS Purchasing Buyer for all other users.

A5.1.2.5.1. Request for access to one of these responsibilities must include the user’s appointment letter, with associated threshold designation, signed by the level designated in applicable policy and approved DEAMS DD Form 2875 (**T-1**).

A5.1.2.5.2. Threshold Details. Base users (DEAMS Purchasing Buyer) will be set as low as possible but no higher than threshold one; DFAS users (DEAMS General Ledger Entry) will be set based on their appointment letter; see **Table A5.2** below.

Table A5.2. Threshold Details.

Threshold	Dollar Amount	Approving Official Supporting the Reporting Entity
1	Under \$100 Million	Branch Chief
2	\$100-\$500 Million	Supervisor of Branch Chief
3	Over \$500 Million-\$1 Billion	Director for Accounting or Finance
4	Over \$1 Billion	Director

A5.1.2.5.2.1. Reference: DoDFMR Vol 6A

A5.1.2.6. Training. Installation level user will log onto the FM Distributed Learning Service (FM ADLS) site, go to the “Course List” radio button. Under the Financial Management Systems area the installation level user will complete the required 200 series training for the role they are requesting (Ref AFI 65-601, V2, *Budget Management for Operations*, 14 July 2017) (T-1).

A5.1.2.7. Users will complete the DEAMS DD Form 2875 and submit to the supervisor for review and approval (T-1). The form can be requested from the Air Force Accounting Operations Center (AFAOC) Helpdesk either by e-mailing DEAMS.HELPDESK@us.af.mil or call 937-257-4377.

A5.1.2.8. Installation level users should be granted access to the role that corresponds to their duties in box 13. DFAS only responsibilities are shown in box 27. See section A5.1.2.11 to manage any possible segregation of duties conflicts.

A5.1.2.9. Supervisor will review the form, ensuring the need to know and using the principle of least privilege for the access requested by the user and will ensure that all required training is complete, and then sign (T-1).

A5.1.2.10. DEAMS Information Owner or DFAS equivalent will follow the procedures outlined in A3.1.1.2 (T-1).

A5.1.2.11. Host Installation comptroller (AFFSC Director, DFAS Director or designee) will follow the procedures outlined in A3.1.1.4 (T-1). For base-level users the host installation The comptroller is considered the Information Owner for the DEAMS DD Form 2875 (Block 21).

A5.1.2.12. For installation level users requesting multiple DEAMS responsibilities that result in a risk as defined in the DEAMS SoD Matrix on the DEAMS Outreach Portal, the supervisor shall also complete a DEAMS SoD Waiver form (Figure A5.2) (T-1). The waiver must justify the requested access as well as document the compensating controls to mitigate any risks (note: justification should include how often monitoring/review will occur and that monitoring/reviewing will be documented) (T-1). Refer to A5.2.3.1 for proper approval designations. The QA Manager (QA Manager) will review the justification for SoD approval prior to submission to the AFAOC Helpdesk (T-1).

A5.1.2.13. The user requesting access to DEAMS shall submit a completed and approved DEAMS DD Form 2875 form and any other required documents to the AFAOC Helpdesk(T-1) .

A5.1.3. DEAMS Helpdesk Responsibilities:

A5.1.3.1. The DEAMS Helpdesk shall perform the following within two duty days (T-1):

A5.1.3.2. Review the completed DEAMS DD Form 2875 for accuracy, appointment letters for Certifiers, appointment letters for JV approval with approved dollar limit, DD Form 577 if applicable, and the DEAMS SoD Waiver if required (T-1).

A5.1.3.3. Review to determine if any of the responsibilities requested result in a SoD policy violation (**T-1**). Contact the user if conflicting roles exist per the SoD Matrix, if no SoD Waiver is attached. Advise and assist user and management to explore all alternatives using the principle of least privileged access. When applicable; require the submission of a completed DEAMS SoD Waiver form; for users that require excessive user access(**T-1**)

A5.1.3.4. Review the DEAMS SoD Waiver form(s) for completeness, accuracy, and required approvals when applicable (**T-1**). A detailed justification for the waiver must be provided, along with the time duration for the waiver (**T-1**). The waiver must state what mitigating controls will be in place, how often they will be performed, and that they will be documented (**T-1**). Return the form for correction or additional information as required.

A5.1.3.5. Enable the user's access to the DEAMS environment and assign requested responsibilities as listed on the DD Form 2875.

A5.1.3.6. Notify the user via email when their access has been enabled.

A5.1.3.7. Maintain record of applicable DEAMS SoD Waiver form with the DEAMS DD Form 2875 (**T-1**).

A5.1.4. Existing Users: Changing and/or Deleting Responsibilities.

A5.1.4.1. Users requesting updated access to DEAMS or changing responsibilities will follow the same procedures as described in A5.1.2 above and shall submit an updated DEAMS DD Form 2875 listing all responsibilities for that user (with applicable approvals) to the AFAOC Helpdesk (**T-1**).

A5.1.4.2. Termination of User's Access to DEAMS:

A5.1.4.2.1. The user's immediate supervisor or manager shall notify the DEAMS Helpdesk two duty days prior to a user's departure date from the government, onset of terminal leave, or termination of current DEAMS-related duties (**T-1**).

A5.1.4.2.2. The AFAOC Helpdesk shall disable the user's access within one duty day (**T-1**). Note: The users account is only inactive never deleted. For any future access request, the user will submit a modification DD Form 2875 and reference their previous DEAMS account.

A5.2. DEAMS Segregation of Duties (SOD).

A5.2.1. Each DEAMS user is assigned one role made up of several responsibilities to complete installation level functions. Internally, no role contains conflicting functions; however, combinations of roles or responsibilities may enable conflicting functions. If a person performs more than one role without additional controls, there is a greater potential to carry out and conceal errors or irregularities while performing day-to-day duties. Use of the least privilege principle when granting access will enforce the separation of duties (**T-1**).

A5.2.2. Responsibilities must be designated and assigned to reduce the likelihood that errors (intentional and unintentional) go undetected. Separate processing by different users at various stages of a transaction, and independent reviews of the work performed will ensure effective SoD. The DEAMS SoD Matrix in the DEAMS Outreach Portal lists incompatible responsibilities within DEAMS.

A5.2.3. Organizations with insufficient resources to segregate duties must have compensating controls, such as supervisory review of transactions performed (T-1). As such, users requesting DEAMS responsibilities that have conflicts, as defined in the DEAMS SoD Matrix, shall complete a DEAMS SoD Waiver form justifying the requested access as well as documenting the compensating controls to mitigate any risks (T-1).

A5.2.3.1. The DEAMS SoD Waiver form requires the following approval (T-1):

A5.2.3.1.1. DFAS personnel - DFAS Center Director

A5.2.3.1.2. AF Base Level Personnel – Host Installation comptroller

A5.2.3.1.3. AFAOC – AFAOC Director

A5.2.3.1.4. AFFSO Sustainment personnel – AFFSO Director

A5.2.3.1.5. FMO – DEAMS FMO Director

A5.2.3.1.6. PMO – DEAMS PMO Director

A5.2.3.1.7. If the waiver involves multiple systems access with the disbursing system, the Disbursing Officer must approve.

A5.2.3.2. Segregation of Duties waivers are intended to be granted on a temporary basis. All approved waiver forms, regardless of the user's organization, will be initially granted for up to one year (T-1). If the user continues to require the waiver past one year, the user will submit an updated SoD waiver (T-1).

A5.2.3.3. The DEAMS Information Owner and QA Manager at each base shall monitor DEAMS SoD waivers to satisfy audit requirements in accordance with A3.1.2 and A5.3 (T-1). The QA Manager will ensure any multiple system access waiver requirements are met (T-1); an example would be combining access to DEAMS and the disbursing system. Reference the Revised AFI 65-202, [Attachment 3](#) for multiple systems access.

A5.2.4. The AFAOC personnel shall be responsible for ensuring DEAMS DD Form 2875 ([Figure A5.1](#)) and applicable DEAMS SoD Waiver form, and when required, appointment letter/DD Form 577, are complete and approved before granting DEAMS access (T-1). The AFAFO and the DEAMS FMO Compliance Team shall be jointly responsible for maintaining the DEAMS SoD Guide including the DEAMS SoD Matrix and monitoring the exceptions (T-1).

A5.2.5. The AFAOC will manage requests to add, change, or delete DEAMS Responsibilities utilizing proper naming convention standards (T-1).

A5.2.6. The AFAOC will define functional groups of users like-roles for ease of security administration and to facilitate separation of duties at different levels (T-1). They will be responsible for reviewing the SOD Activity report monthly for incompatible functions not supported by a SoD waiver (T-1). Conflicting roles will be terminated when identified and reestablished when a waiver is received (T-1).

A5.3. Control Monitoring Requirements.

A5.3.1. The DEAMS Information Owner, QA Manager, Host Installation comptroller, AFAOC – Compliance Team, and DFAS equivalents will fulfill internal control monitoring activities as indicated below (T-1).

A5.3.2. DEAMS Information Owner responsibilities. This fulfills the CAG requirements of A3.1.2.1.1 for DEAMS.

A5.3.2.1. Quarterly, the DEAMS Information Owner use the DEAMS Compliance User List Report, or equivalent, to review users' responsibilities against their DEAMS DD Form 2875. Specifically, the DEAMS Information Owner will review system access and JV approval threshold level for all personnel to ensure those with DEAMS access are properly documented, justified, and approved. This review will include contacting the user's supervisor to determine if conflicting accesses on SoD waivers are still required, and ensuring user accounts for departing (reassignment, separation, or retirement) personnel are purged. The DEAMS Information Owner will document this review.

A5.3.3. QA Manager responsibilities.

A5.3.3.1. Using the CAG guidelines in A3.1.2.2., the QA Manager will conduct a semi-annual QA review (QAR) to validate the DEAMS Information Owner is adequately reconciling DEAMS system accesses (T-1). The DEAMS Annual Access Review, as referenced in A5.3.5.1, can be used as a substitute to one of the required QA Manager reviews. The QA Manager will validate all of the items indicated in A5.3.2.1 (T-1). The QA Manager will provide the QAR to the comptroller(T-1).

A5.3.3.2. At least quarterly, the QA Manager will review each monetary override to ensure the override was appropriate and fully documented (T-1). The QA Manager will conduct a QAR by comparing the Compliance Override Report (4 parts) in DEAMS to the control log, maintained by FMA or DFAS equivalent, to verify all overrides were captured (T-1). The QA Manager will validate that the override was necessary, properly supported, and the control log was properly maintained (T-1). The QA Manager will report the results of the review with any findings and recommendations to the comptroller (T-1). Reference the current "DEAMS Air Force Funds Override Policy" located at the AFAFO Accounting SharePoint.

A5.3.4. Host Installation comptroller responsibilities.

A5.3.4.1. Annually, the comptroller will assess the health of the unit's DEAMS system access/SoD internal controls by either endorsing the latest QAR or on a separate memorandum (T-1). The DEAMS Annual Access Review, as referenced in A5.3.5.1, can be used as a substitute to one of the required QA Manager reviews.

A5.3.4.2. As part of the assessment required in A5.3.4.1, the comptroller must acknowledge the continued need for any existing DEAMS SoD waivers (T-1).

A5.3.5. AFAOC – Compliance Team responsibilities.

A5.3.5.1. Annually, the AFAOC – Compliance Team will conduct the DEAMS Annual Access Review, an independent review of all DEAMS users accesses and SoD waivers in coordination with each DEAMS Information Owner (T-1).

A5.4. Direct questions regarding this DEAMS SAG/SoD: to your MAJCOM/FMA/QA Manager and, in turn, to AFAFO Accounting at DSN: 847-2180 or AFAFO Quality Assurance Manager at DSN 699-8612 to obtain further assistance.

Figure A5.1. DEAMS DD Form 2875 (front).

SYSTEM AUTHORIZATION ACCESS REQUEST (SAAR)				
PRIVACY ACT STATEMENT				
AUTHORITY: Executive Order 10450, 9397; and Public Law 99-474, the Computer Fraud and Abuse Act. PRINCIPAL PURPOSE: To record names, signatures, and other identifiers for the purpose of validating the trustworthiness of individuals requesting access to Department of Defense (DoD) systems and information. NOTE: Records may be maintained in both electronic and/or paper form. ROUTINE USES: None. DISCLOSURE: Disclosure of this information is voluntary; however, failure to provide the requested information may impede, delay or prevent further processing of this request.				
TYPE OF REQUEST <input type="checkbox"/> INITIAL <input type="checkbox"/> MODIFICATION <input type="checkbox"/> DEACTIVATE <input type="checkbox"/> USER ID				DATE (YYYYMMDD)
SYSTEM NAME (Platform or Applications) Defense Enterprise Accounting and Management System (DEAMS)			LOCATION (Physical Location of System) DISA SMC Ogden	
PART I (To be completed by Requestor)				
1. NAME (Last, First, Middle Initial)		2. ORGANIZATION		
3. OFFICE SYMBOL/DEPARTMENT		4. PHONE (DSN or Commercial)		
5. OFFICIAL E-MAIL ADDRESS		6. JOB TITLE AND GRADE/RANK		
7. OFFICIAL MAILING ADDRESS		8. CITIZENSHIP <input type="checkbox"/> US <input type="checkbox"/> FN <input type="checkbox"/> OTHER 9. DESIGNATION OF PERSON <input type="checkbox"/> MILITARY <input type="checkbox"/> CIVILIAN <input type="checkbox"/> CONTRACTOR <input type="checkbox"/> FN Direct Hire <input type="checkbox"/> FN Indirect Hire		
10. IA TRAINING AND AWARENESS CERTIFICATION REQUIREMENTS (Complete as required for user or functional level access.) <input type="checkbox"/> I have completed Annual Information Awareness Training. DATE (YYYYMMDD)				
11. USER SIGNATURE			12. DATE (YYYYMMDD)	
PART II - ENDORSEMENT OF ACCESS BY INFORMATION OWNER, USER SUPERVISOR OR GOVERNMENT SPONSOR (If individual is a contractor - provide company name, contract number, and date of contract expiration in Block 16.)				
13. JUSTIFICATION FOR ACCESS <input checked="" type="checkbox"/> User has completed required training for selected roles. FMDLC Website BPN _____ <small>(BPN = DOD - 6-digit DODAAC. Contracting Officers enter DOD - 8-digit Contracting Office DODAAC.)</small> <input type="checkbox"/> Read Only <input type="checkbox"/> Project Billing User <input type="checkbox"/> Travel & Supplier <input type="checkbox"/> CIV-Pay AF (PII) <input type="checkbox"/> DIMES Application <small>(Complete DIMES Addendum on pages 4-6)</small> <input type="checkbox"/> Other - Identify in Other Responsibilities on page 2				
Approver _____ Approver is required for the six roles below <small>(Name of person who approves your invoices (JVS/1081s/Other), POs, & Releases. Approver is also required for any user who has access to Input Requisitions.)</small> <input type="checkbox"/> Requestor <input type="checkbox"/> Contracting Office <input type="checkbox"/> Resource Advisor <input type="checkbox"/> Contract Group _____ <small>RA Group _____</small> <input type="checkbox"/> Funds Loading (Create & Modify) <input type="checkbox"/> Funds Certifier <small>Budget Approver _____</small> <small>Certifier Group _____</small> <input type="checkbox"/> Budget Analyst <input type="checkbox"/> Financial Accounting <small>BR Group _____</small> <input type="checkbox"/> User is a PO Approver <input type="checkbox"/> Funds Loading (Create, Modify, & Approve) <small>(Approves Invoices (JVS/1081s/Other), POs & Releases)</small>				
14. TYPE OF ACCESS REQUIRED: <input checked="" type="checkbox"/> AUTHORIZED <input type="checkbox"/> PRIVILEGED				
15. USER REQUIRES ACCESS TO: <input checked="" type="checkbox"/> UNCLASSIFIED <input type="checkbox"/> CLASSIFIED (Specify category) <input type="checkbox"/> OTHER				
16. VERIFICATION OF NEED TO KNOW I certify that this user requires access as requested. <input checked="" type="checkbox"/>			16a. ACCESS EXPIRATION DATE (Contractors must specify Company Name, Contract Number, Expiration Date. Use Block 27 if needed.)	
17. SUPERVISOR'S NAME (Print Name)		18. SUPERVISOR'S SIGNATURE	19. DATE (YYYYMMDD)	
20. SUPERVISOR'S ORGANIZATION/DEPARTMENT		20a. SUPERVISOR'S E-MAIL ADDRESS	20b. PHONE NUMBER	
21. SIGNATURE OF INFORMATION OWNER/OPR		21a. PHONE NUMBER	21b. DATE (YYYYMMDD)	
22. SIGNATURE OF IAO OR APPOINTEE	23. ORGANIZATION/DEPARTMENT	24. PHONE NUMBER	25. DATE (mmmm/cccc)	
	SAF/FMF DEAMS OPS CTR	787-4377		
DD Form 2875, AUG 2009				
<input type="button" value="Reset"/>				

DEAMS DD Form 2875 (back).

26. NAME (Last, First, Middle Initial)

27. OPTIONAL INFORMATION (Additional information) **DFAS ROLES ONLY** DEAMS Ver 1.7.0

<input type="checkbox"/> PTP Entitlement Invoicing <input type="checkbox"/> PTP Funds Req. (Including Preval) <input type="checkbox"/> DEAMS Certification <input type="checkbox"/> PTP Maintenance (Interfund/IPAC) <input type="checkbox"/> PTP Maintenance (Travel) <input type="checkbox"/> PTP TBO Processing <input type="checkbox"/> PTP Supplier Maintenance <input type="checkbox"/> DEAMS Supplier Approval <input type="checkbox"/> DFAS Audit Team <input type="checkbox"/> OTC 1080 Billings <input checked="" type="checkbox"/> User has completed required training for selected roles	<input type="checkbox"/> OTC Public Manuals <input type="checkbox"/> OTC Collections <input type="checkbox"/> OTC TBO <input type="checkbox"/> OTC DFAS-LI TBO Reimb <input type="checkbox"/> BTR Payment Batching <input type="checkbox"/> BTR MAFR Processing/Recon <input type="checkbox"/> BTR 7113 Monthly Reports <input type="checkbox"/> BTR General Accounting <input type="checkbox"/> CIV-Pay DFAS (PII) <input type="checkbox"/> Read Only	BPN <input type="text"/> (BPN = DOD + 6-digit DODAAC) Approver <input type="text"/> (Name of person who approves your invoices (JVs/1081s/Other), POs, & Releases) <input type="checkbox"/> User is a PO Approver (User approves Invoices (JVs/1081s/Other), POs, & Releases) <input type="checkbox"/> Other - Identify in Other Responsibilities section below <input type="checkbox"/> DIMES Application (Complete DIMES Addendum on pages 4-6) <input type="checkbox"/> User Requires Advanced Workflow Profile Settings (Complete Addendum on pages 7-8)
--	---	--

Other Responsibilities: [Click Here](#)

User Justification

NOTE: ALL USERS must acknowledge the Rules of Behavior

I acknowledge that I have read, understood, and accept the attached system Rules of Behavior, version 2.3, October 2017, (Click Paperclip icon on left border) for the Defense Enterprise Accounting and Management System (DEAMS) and DEAMS protection of Personally Identifiable Information (PII) Policy (included as part of Rules of Behavior) and understand the consequences for behavior inconsistent with the rules. Check box to the left and then digitally sign below.

Portal ID <input type="text"/>	Signature <input type="text"/>	Date <input type="text"/>
--------------------------------	--------------------------------	---------------------------

PART III - SECURITY MANAGER VALIDATES THE BACKGROUND INVESTIGATION OR CLEARANCE INFORMATION

28. TYPE OF INVESTIGATION	28a. DATE OF INVESTIGATION (YYYYMMDD)
28b. CLEARANCE LEVEL	28c. IT LEVEL DESIGNINATION IT level not required for DEAMS <input type="checkbox"/> LEVEL I <input type="checkbox"/> LEVEL II <input type="checkbox"/> LEVEL III
29. VERIFIED BY (Print name)	30. SECURITY MANAGER TELEPHONE NUMBER <input type="text"/>
	31. SECURITY MANAGER SIGNATURE <input type="text"/>
	32. DATE (YYYYMMDD)

PART IV - COMPLETION BY AUTHORIZED STAFF PREPARING ACCOUNT INFORMATION

TITLE:	SYSTEM DEAMS	ACCOUNT CODE
	DOMAIN	
	SERVER	
	APPLICATION	
	DIRECTORIES	
	FILES	
	DATASETS	
DATE PROCESSED (YYYYMMDD)	PROCESSED BY (Print name and sign)	DATE (YYYYMMDD)
DATE REVALIDATED (YYYYMMDD)	REVALIDATED BY (Print name and sign)	DATE (YYYYMMDD)

Figure A5.2. Request for DEAMS Segregation of Duties Waiver.

REQUEST FOR DEAMS SEGREGATION OF DUTIES WAIVER

1. IDENTIFICATION

Name	BPN	Org/Office Symbol
------	-----	-------------------

2. DEAMS RESPONSIBILITIES (If requesting more than 5 responsibility conflicts, attach as a separate form) Note: Conflicting responsibilities will be end dated **NO LATER** than 02/01/2020

DEAMS Primary Responsibilities	Conflicting Responsibilities

3. JUSTIFICATION FOR WAIVER

4. WAIVER EXPIRATION: No later than 2/01/2020

5. COMPENSATING CONTROLS IMPLEMENTED TO MITIGATE RISK

6. CERTIFICATION/APPROVAL

Requestor Name	Date (mm/dd/yyyy)	Signature
	<input style="width: 80%;" type="text"/>	
Supervisor Name	Date (mm/dd/yyyy)	Signature
	<input style="width: 80%;" type="text"/>	
TASO Name	Date (mm/dd/yyyy)	Signature
	<input style="width: 80%;" type="text"/>	
QAM Name	Date (mm/dd/yyyy)	Signature
	<input style="width: 80%;" type="text"/>	
Comptroller/Director	Date (mm/dd/yyyy)	Signature
	<input style="width: 80%;" type="text"/>	