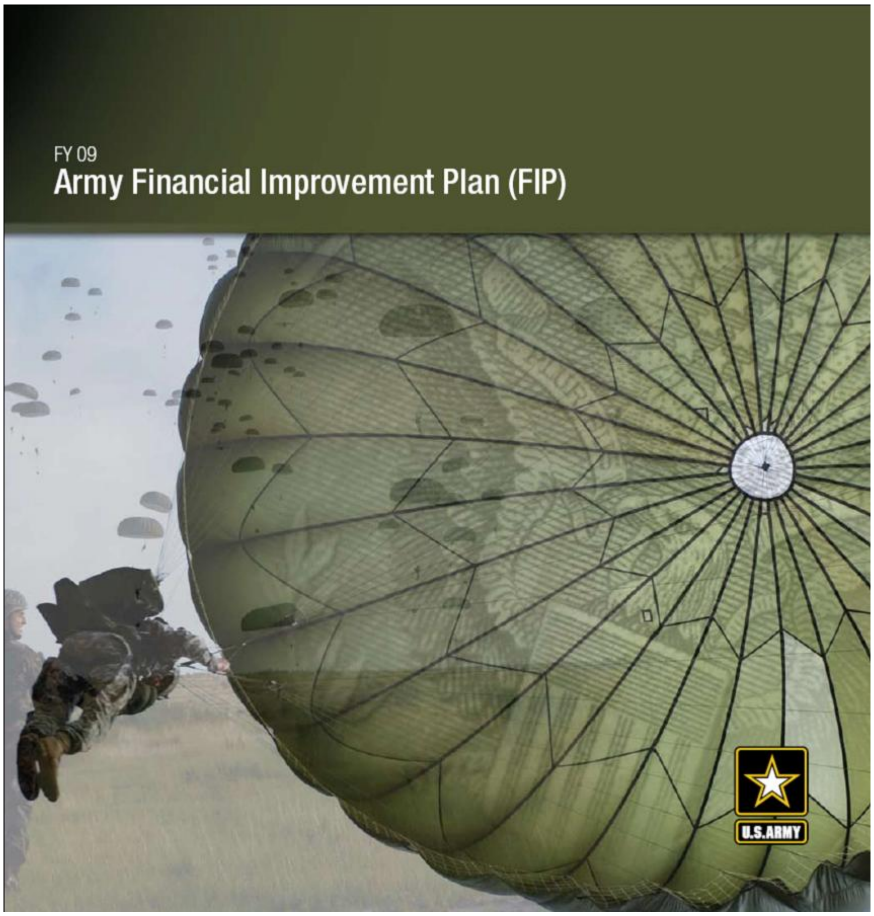
Army Financial Improvement Plan



BUSINESS RULES

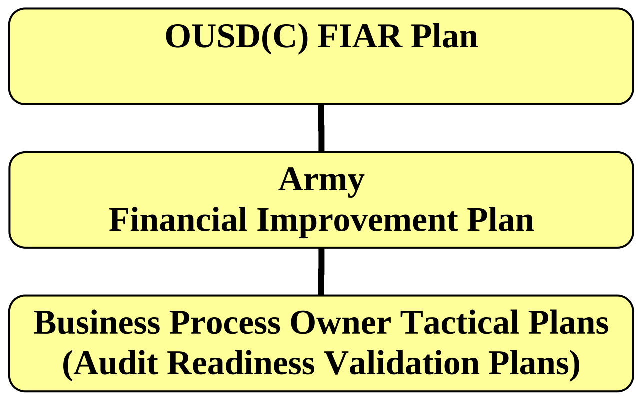
Prepared by: OASA(FM&C)
Version 1.1
December 2009

Table of Contents

I. Introduction

The Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) developed the Financial Improvement and Audit Readiness (FIAR) Plan as the comprehensive document that establishes and monitors financial improvement and audibility milestones for the Department of Defense. The Army Financial Improvement Plan (FIP) supports the FIAR Plan by establishing specific milestones and measures and delineating specific steps that must be undertaken to achieve audit readiness.

Each task in the FIP is assigned to a specific milestone, or milestones, which feed directly into the OUSD(C) DoD-wide FIAR Plan. The Office of the Assistant Secretary of the Army (Financial Management & Comptroller) (OASA(FM&C)), Financial Reporting Directorate reports to OUSD(C) on a monthly basis the status of Army milestones based on the progress made in the FIP. OUSD(C) then communicates the Army's progress, status and accomplishments during the semi-annual publication process of the OUSD(C) FIAR Plan.



Hierarchy of DoD & Army Financial Improvement Plans

The FIP is a living document that resides on the web-accessible, Microsoft Project-based FIAR Tool. This tool allows the FIP Working Group members to review and update their tasks online and in real-time. They are also able to view the entire FIP and export the tasks into Microsoft Excel or HTML documents. Additionally, the OASA(FM&C) Audit Readiness Directorate posts the FIP and associated documents (briefings etc.) to the OASA(FM&C) website each month as new issues are identified and current issues are addressed or closed.

The OASA(FM&C) Financial Reporting Directorate serves as the Army FIP Project Management Office (Army FIP PMO). The Army FIP PMO works with the business process owners to manage the FIP and report on the Army's financial improvement progress. In addition, the Army FIP PMO coordinates and facilitates the quarterly FIP in-process reviews (IPRs) and Audit Committee Executives (ACE) meetings.

II. FIAR Tool Use

In 2008, OUSD(C) determined that the FIAR Planning Tool (FIAR Tool) would serve as the mandatory repository for all DoD component FIPs. The Army FIP PMO manages the Army FIP through the FIAR Tool and requires all FIP WG members have access to the FIAR Tool. The FIAR Tool provides real-time access to the Army FIP and allows functional POCs the opportunity to manage their task universe remotely. The Army FIP PMO assigns Army FIP tasks to the appropriate functional POCs, who then utilize the FIAR Tool to review, update, add, delete, and manage their specific task universe. This provides all interested parties, including OASA(FM&C), the FIP WG members, and OUSD(C), with real-time access to the most current information in the Army FIP.

III. Task Update Timelines

To ensure that the information contained in the Army FIP maintains currency, the Army FIP PMO requires each business process owner & task owner to update their tasks on a regular basis. As task owners complete work associated with given FIP tasks, details of this work should be added to the appropriate FIP tasks, including Notes and updated % Complete and Finish Dates. If a task owner is completing work for a FIP task, updates should be provided through the FIAR Tool regardless of the task's finish date.

In addition, the Army FIP PMO is requiring all task owners to update tasks coming due in the short term (within six months) each month. The definition of "short-term" includes a fluid timeline and is consistent with the "due" and "coming due' definitions previously used at the FIP Quarterly IPRs.

Monthly Update Schedule:

Updates conducted by:	Updates to Tasks due in:
January 30	Jan, Feb, Mar, Apr, May, Jun
February 28	Feb, Mar, Apr, May, Jun, Jul
March 30	Mar, Apr, May, Jun, Jul, Aug
April 30	Apr, May, Jun, Jul, Aug, Sep
May 30	May, Jun, Jul, Aug, Sep, Oct
June 30	Jun, Jul, Aug, Sep, Oct, Nov
July 30	Jul, Aug, Sep, Oct, Nov, Dec
August 30	Aug, Sep, Oct, Nov, Dec, Jan
September 30	Sep, Oct, Nov, Dec, Jan, Feb
October 30	Oct, Nov, Dec, Jan, Feb, Mar
November 30	Nov, Dec, Jan, Feb, Mar, Apr
December 30	Dec, Jan, Feb, Mar, Apr, May

The information contained within the Army FIP should always be current and it is the task owner's responsibility to maintain this currency. At any given time, the Army FIP PMO may be required to provide updates to OUSD(C), GAO, OMB, and/or Congress on the status of the tasks within the Army FIP; therefore, the Army FIP PMO will always assume that the information in the Army FIP, that resides in the FIAR Tool, is correct and current, as of the date on which the information is retrieved.

IV. Obtaining FIAR Tool Access

In order to gain access to the FIAR Tool, each user must complete a Civilian or Contractor DD Form 2875 (see attachment). Some fields on the form have already been completed to reflect appropriate level of access. Please complete:

- Parts I and II
- Have your Security Manager complete Part III

Once the DD Form 2875 is complete please e-mail a signed copy to Army FIP PMO Mailbox mail box. The Army FIP PMO will work with the FIAR Support Team to process the access request.

The FIAR Support Team will then send you an email with your username information. At that point you will need to follow the instructions in the email to obtain your temporary password. If you have lost that email or need help accessing the FIAR Tool, you can contact the FIAR Support helpdesk at the BTA by calling 1.877.578.6638.

V. Accessing the FIAR Tool

The OUSD(C) FIAR Tool provides great utility to the Army FIP stakeholders and allows any approved users to real-time access the tasks within the Army FIP. The Army FIP PMO no longer has to distribute tasks to each business process owner on a quarterly basis. Instead, everyone can access the various focus area FIPs (i.e. General Equipment, FBWT, etc.) and view the entire FIPs, or filter out by any number of data values.

The contents of this section walk you through with screen-by-screen instructions to view the overall Army FIP files, as well as how to use the FIAR Tool's Report Center feature to filter and view only those tasks applicable to your office.

Once you have submitted your DD2875 to the Army FIP PMO, received a confirmation email from the BTA, and called to obtain your temporary password, you can access the FIAR Tool here:

https://fiar.bta.mil

VI. Army FIP Structure within the FIAR Tool

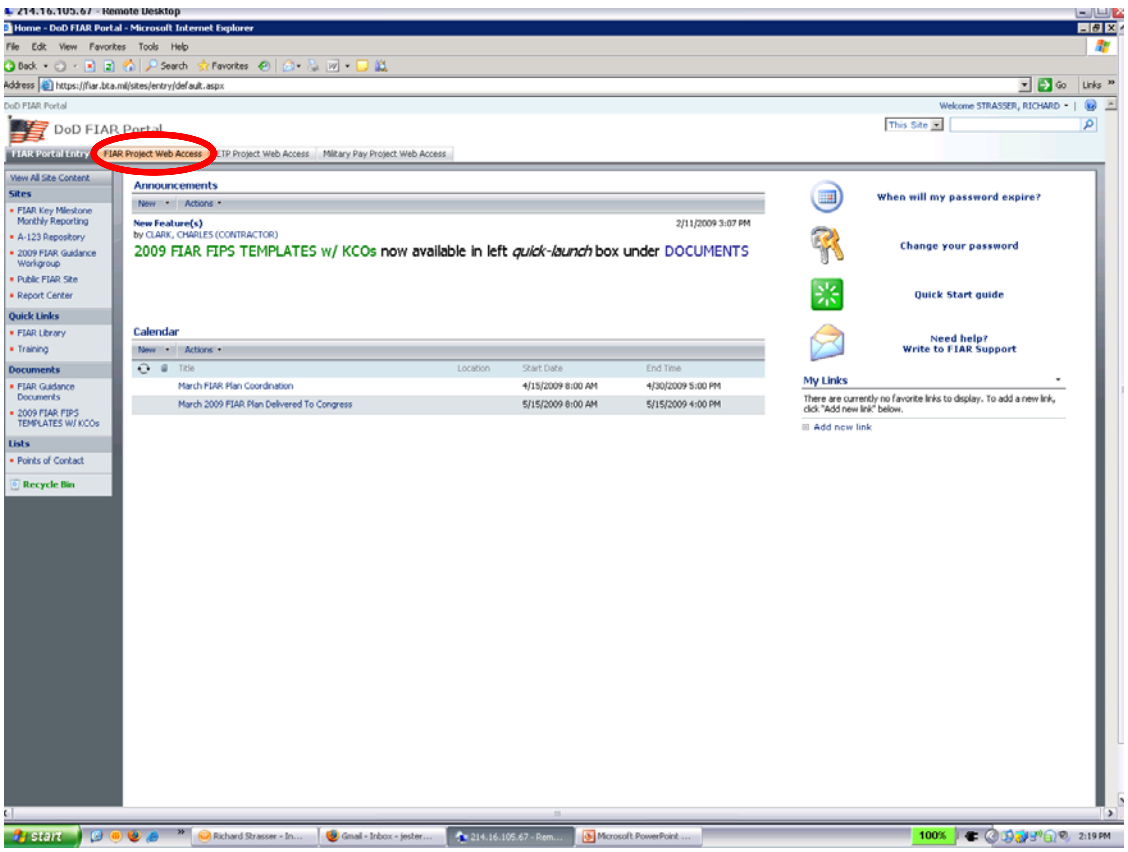
The Army FIP tasks are divided amongst several Microsoft Project files within the FIAR Tool. The file segregation generally follows the OUSD(C) focus areas and/or balance sheet line item structure. Within the FIAR Tool, in either the Project Center (see page 12) or Report Center (see page 15) view, the Army has nineteen separate, but related, files that contain Army FIP Tasks. These files and their contents are:

1. Army GF FBWT
2. Army EL
3. Army RP
4. Army RSSI
5. Army ME
6. Army INV
7. Army OM&S
8. Army GE (includes GE, GFE, and IUS)
9. Army Other (includes all other Army FIP tasks not addressed in other files)
10. Army Budgetary Authority Oct 09
11. Army Civilian Pay Oct 09
12. Army Departmental Financial Reporting- GF v3
13. Army FR Pre Departmental GF v3
14. Army MILPAY Oct 09
15. Army Obligations Travel PCS GF v3
16. Army Obligations Contracts GF v3
17. Army Obligation Travel TDY GF v3

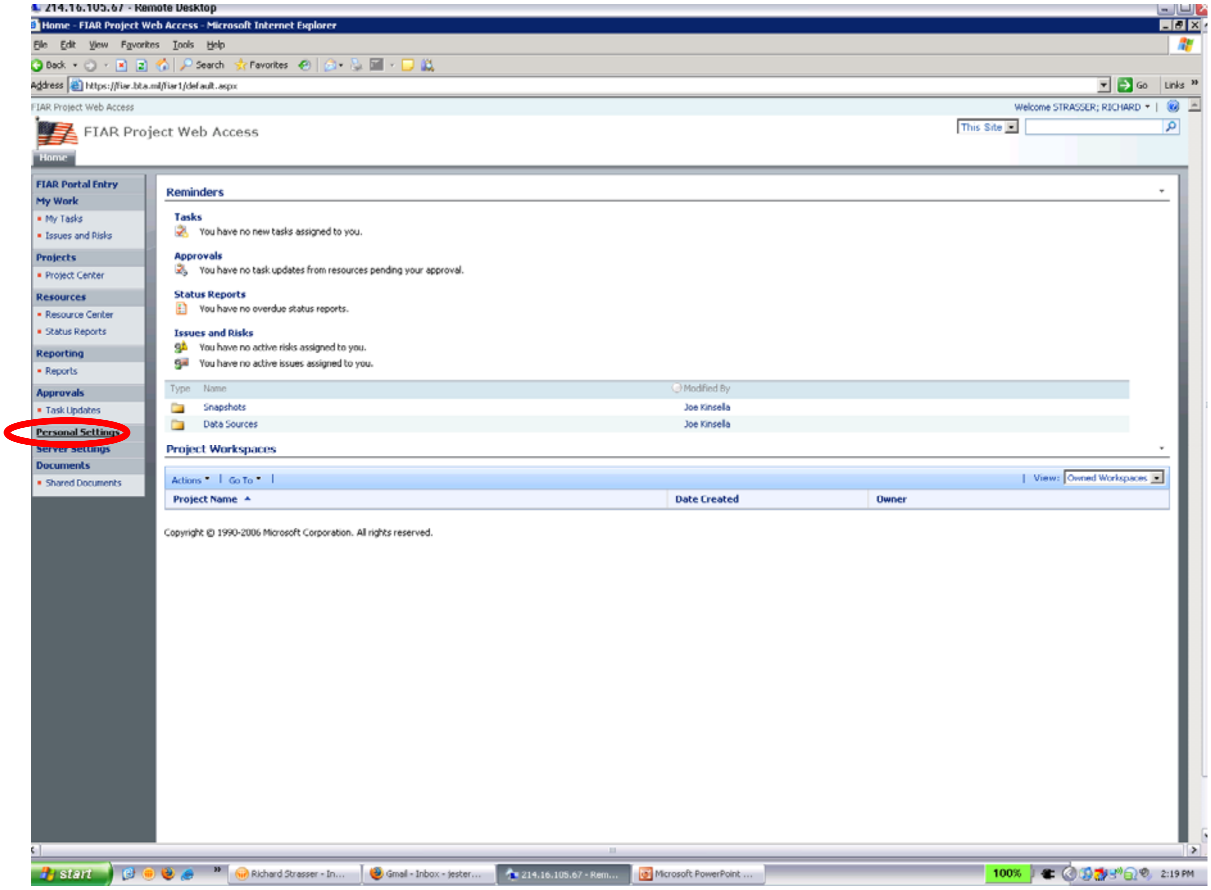
18. Army Reimb Authority GF v3
19. Army SBR Summary Prioritization 2009 FIP

VII. Adjusting Personal Settings & Email Alerts

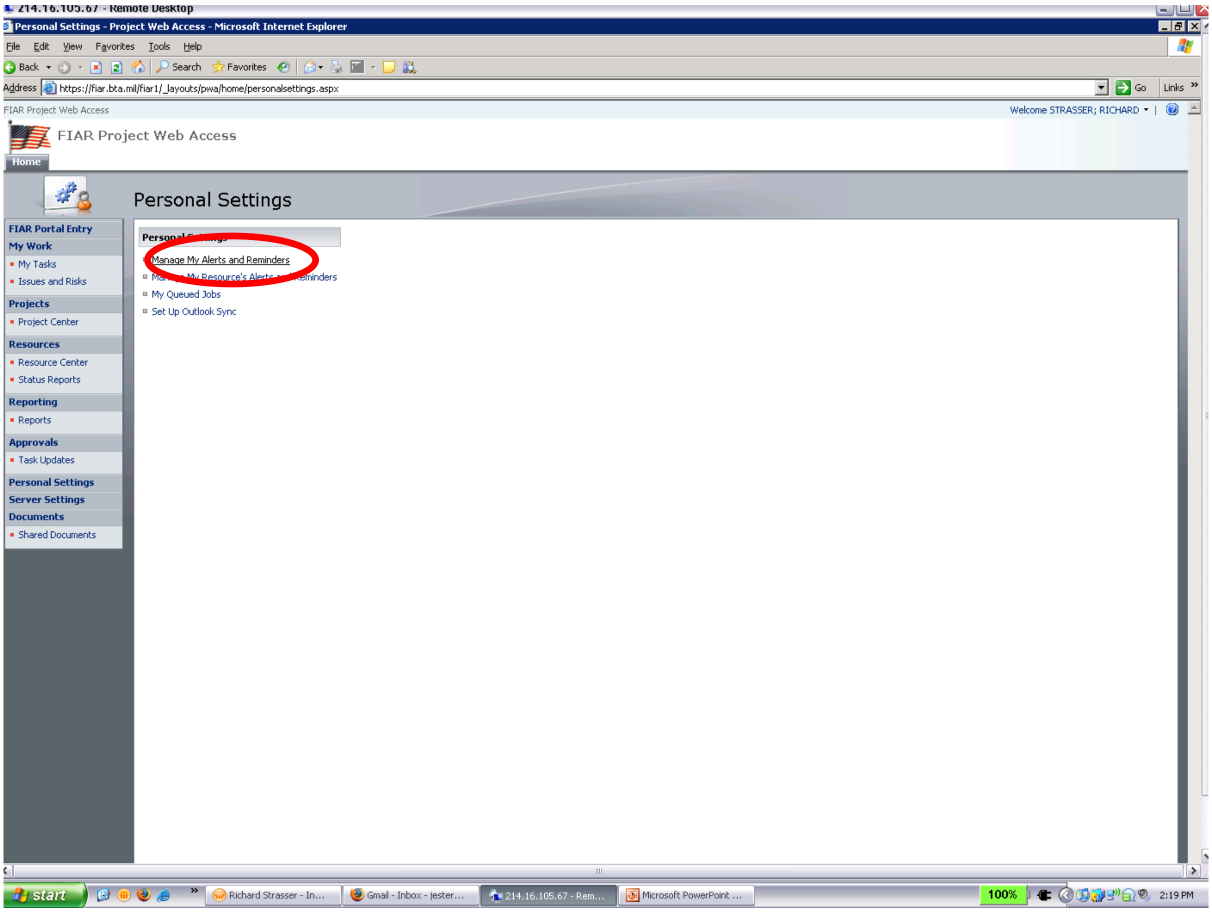
1. Click on FIAR Project Web Access at the top of the page.



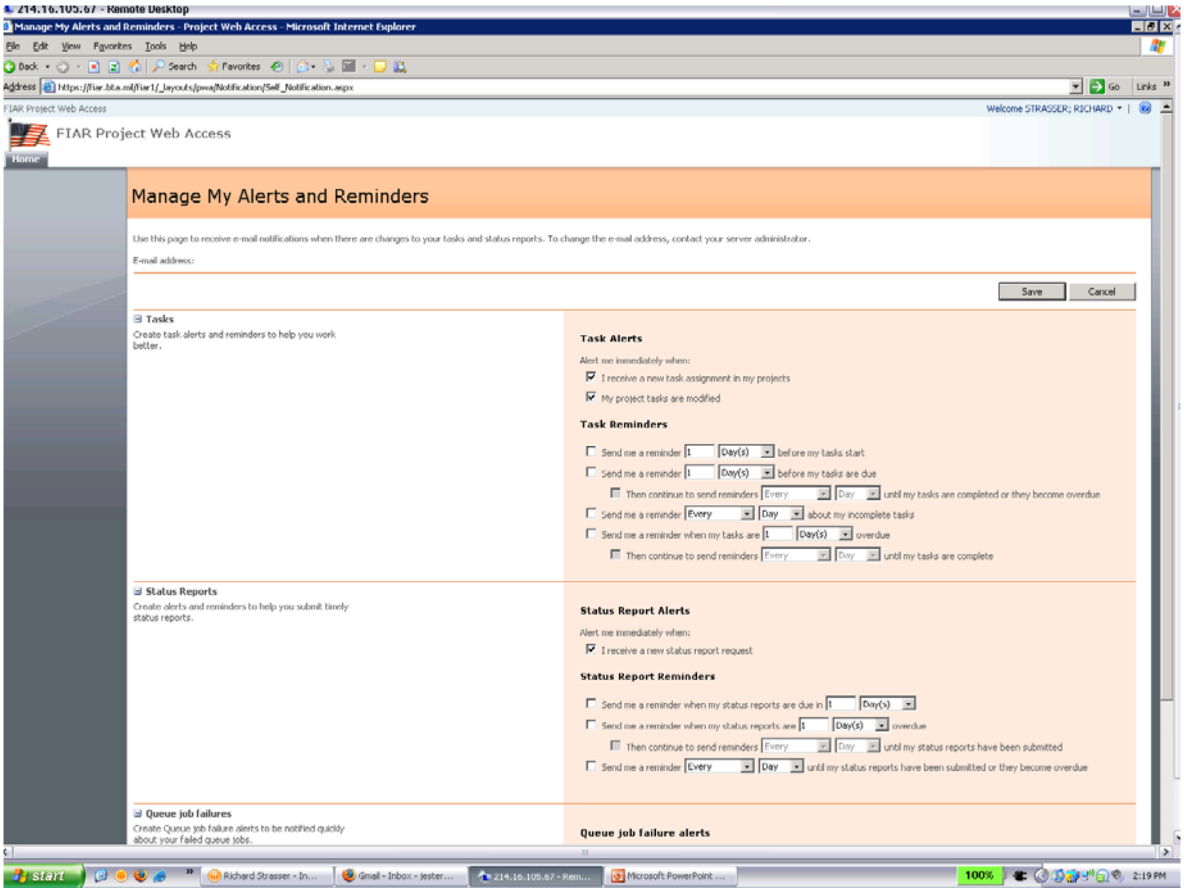
2. Next click on **<u>Personal Settings</u>**, highlighted in bold and underlined in the left-hand column.



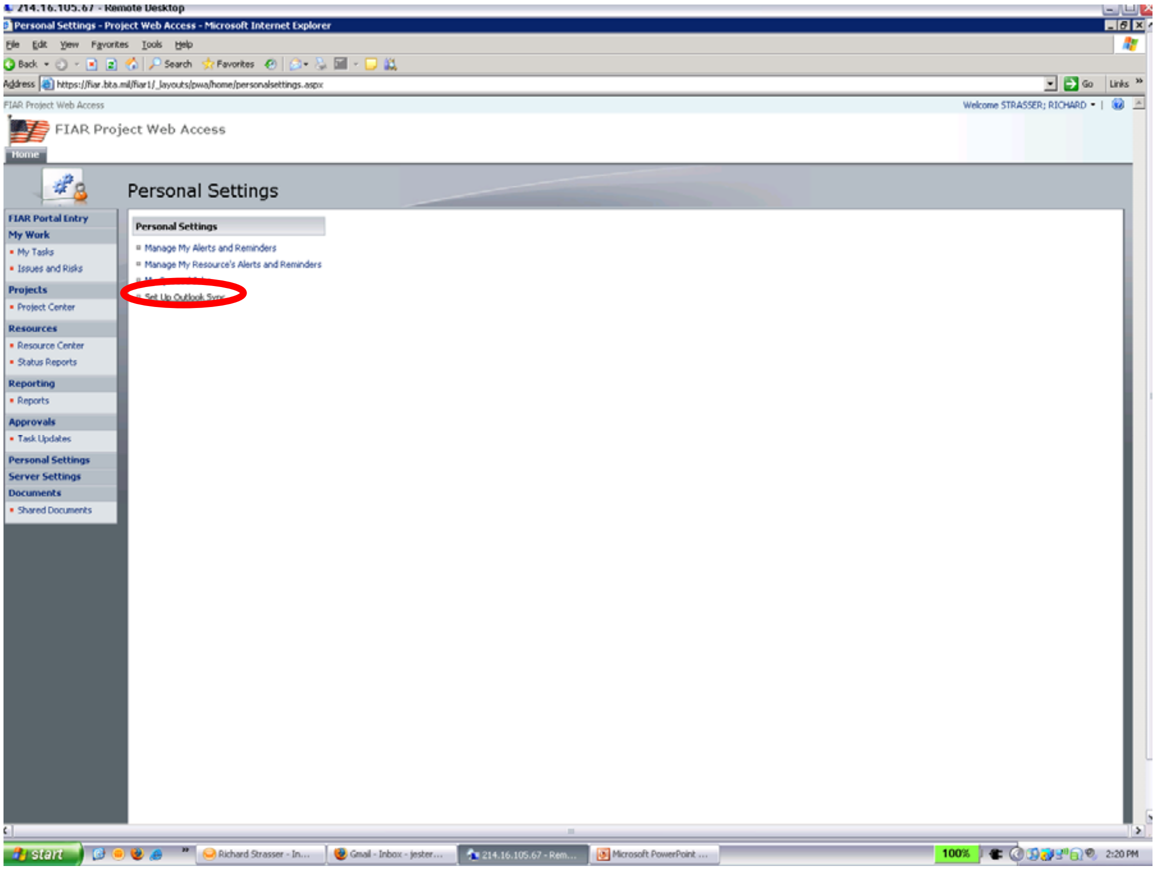
3. Under **Personal Settings**, click on "Manage my Alerts and Reminders."



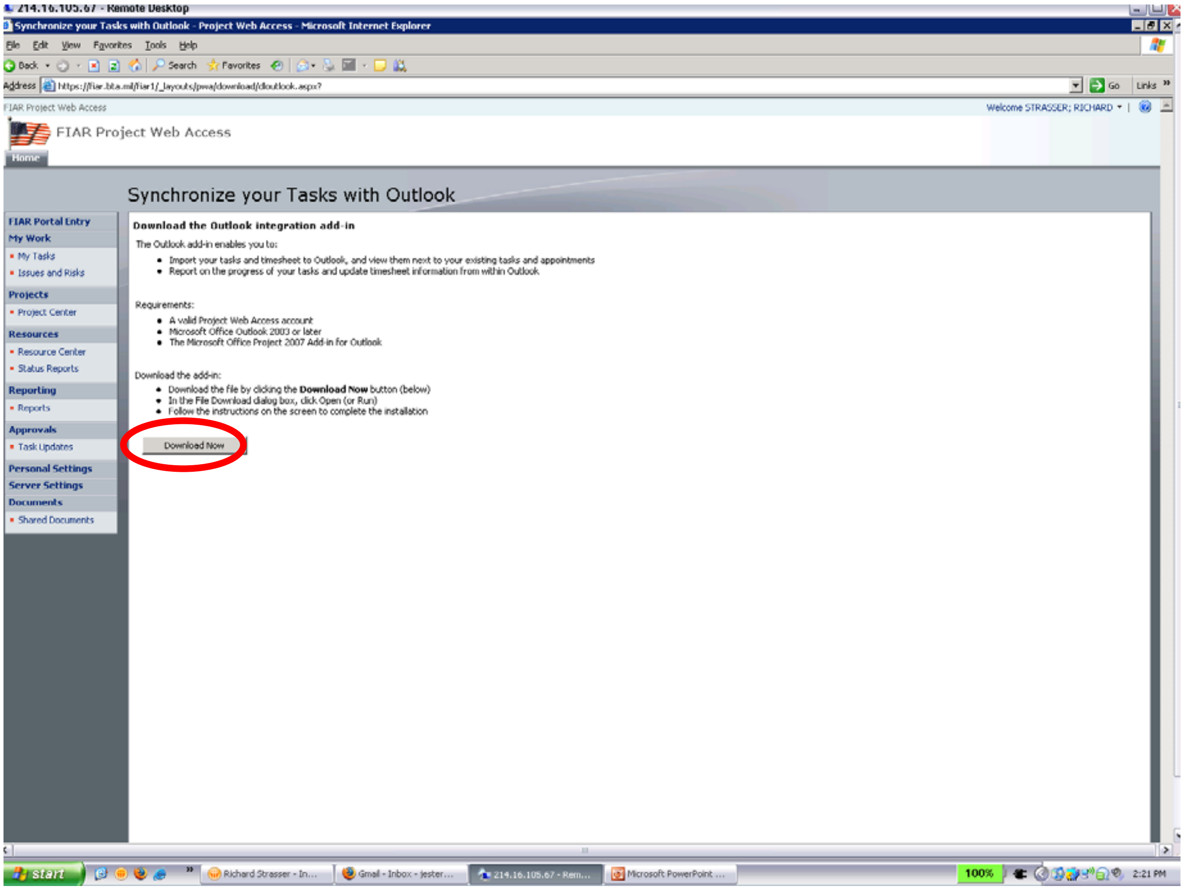
4. In “Manage My Alerts and Reminders”, you can edit the settings to your personal preference. For example, you can receive an email whenever you are assigned a new task or whenever one of your tasks is modified. You can also set up task reminders for days, weeks, or months before the task(s) is due. We urge you to set up reminders for tasks that are due for the upcoming quarter.



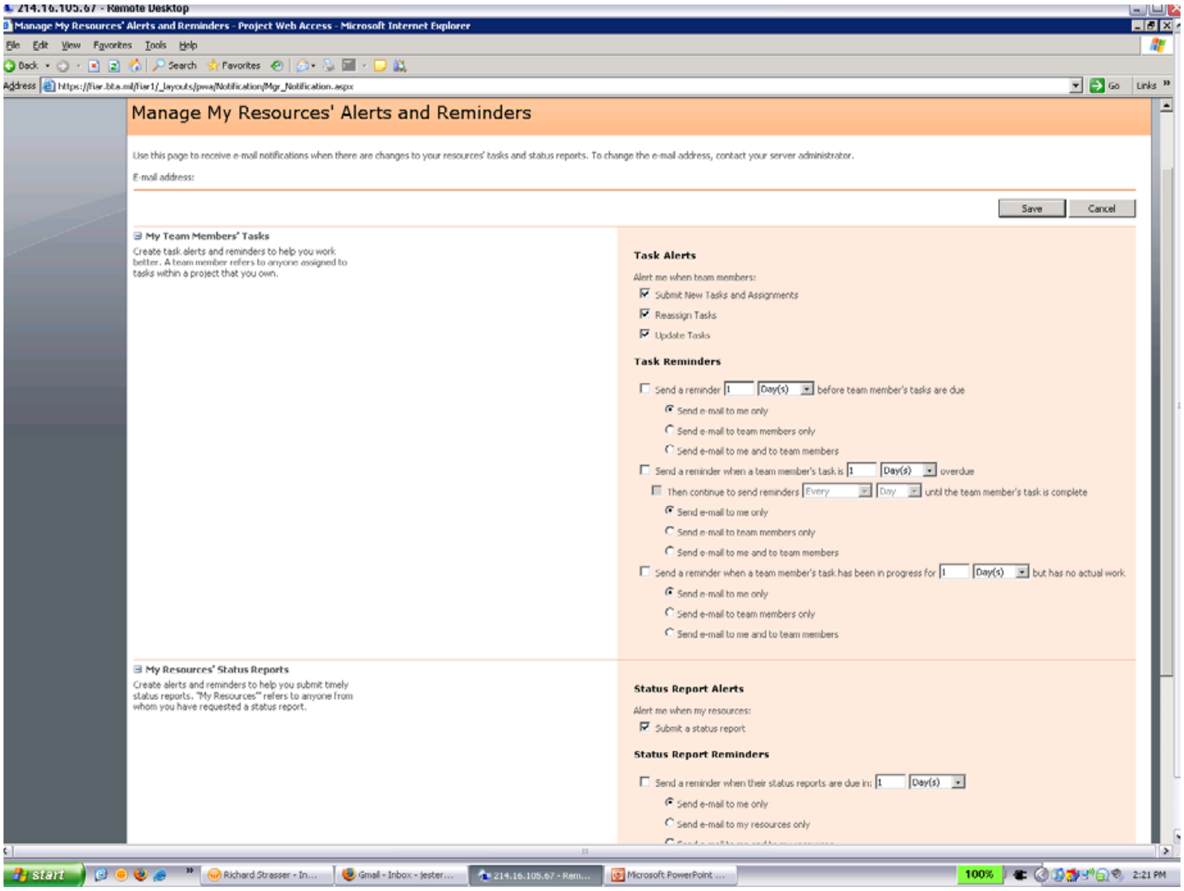
5. Another great feature under **Personal Settings** is “Set up Outlook Sync.” When you click on this feature, you will be prompted to download an add-in that will allow you to import your tasks and timesheet to Outlook, and view them next to your existing tasks and appointments. It also enables you to report on the progress of your tasks and update timesheet information from within Outlook.



6. To install the plug-in and synchronize your tasks with Outlook, click on the box “Download Now.”

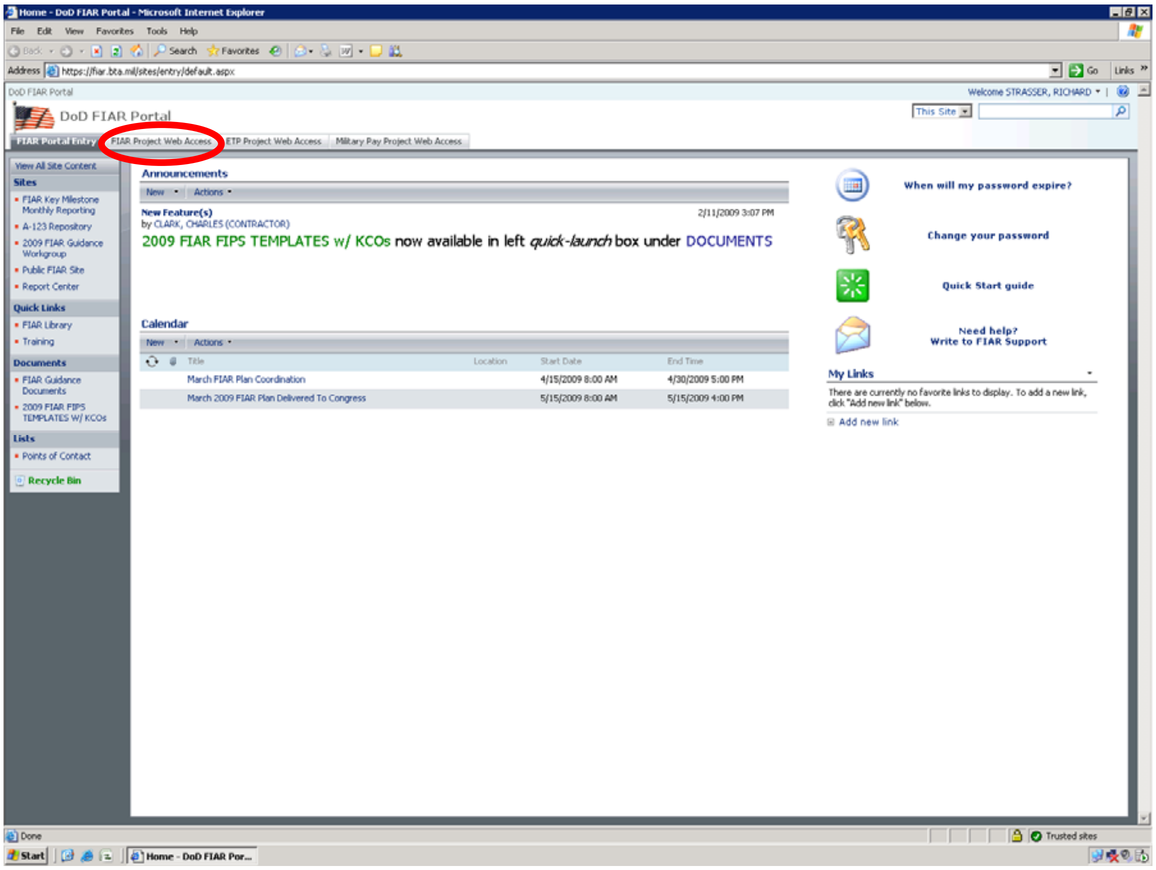


7. Lastly, you can set up alerts and reminders to manage your resources' tasks, including your resources' status reports. Click on "Manage my Resources' Alerts and Reminders" under **Personal Settings**. Then, you will be able to change the alerts and reminders according to your own personal preference. For example, you can set up an alert when one of your team members submits new tasks and assignments, reassigns tasks, or updates tasks.

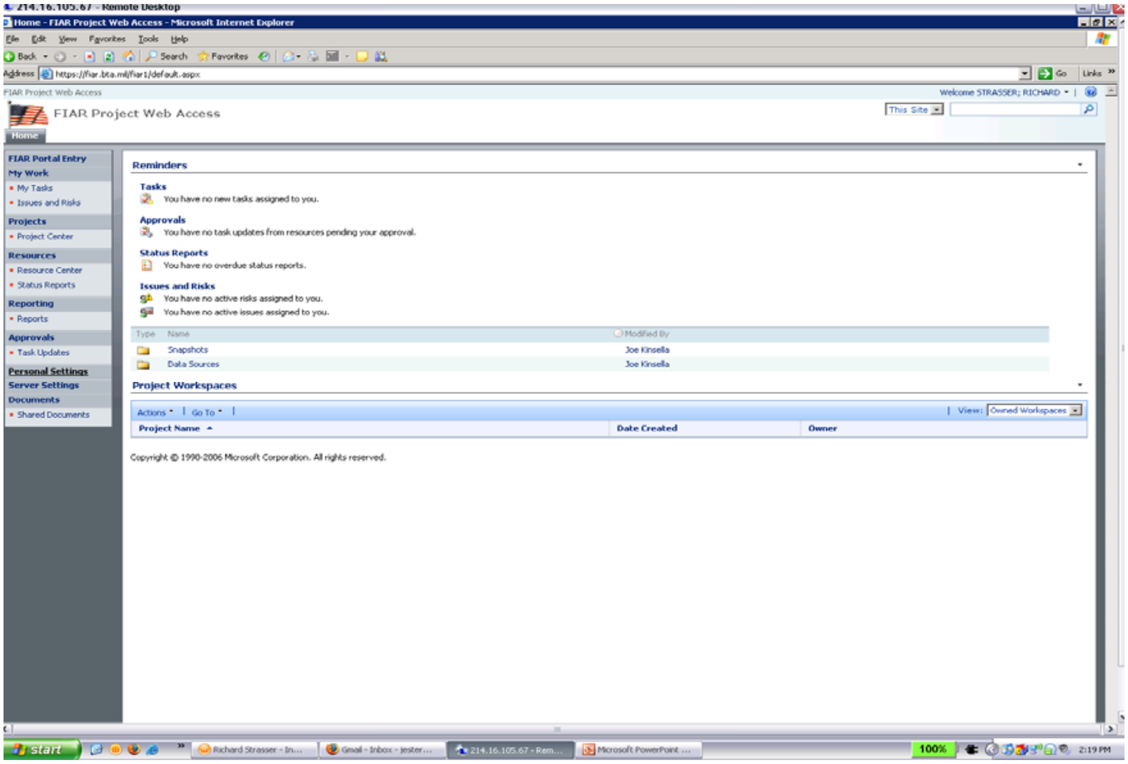


VIII. Viewing Army FIPs through Project Center

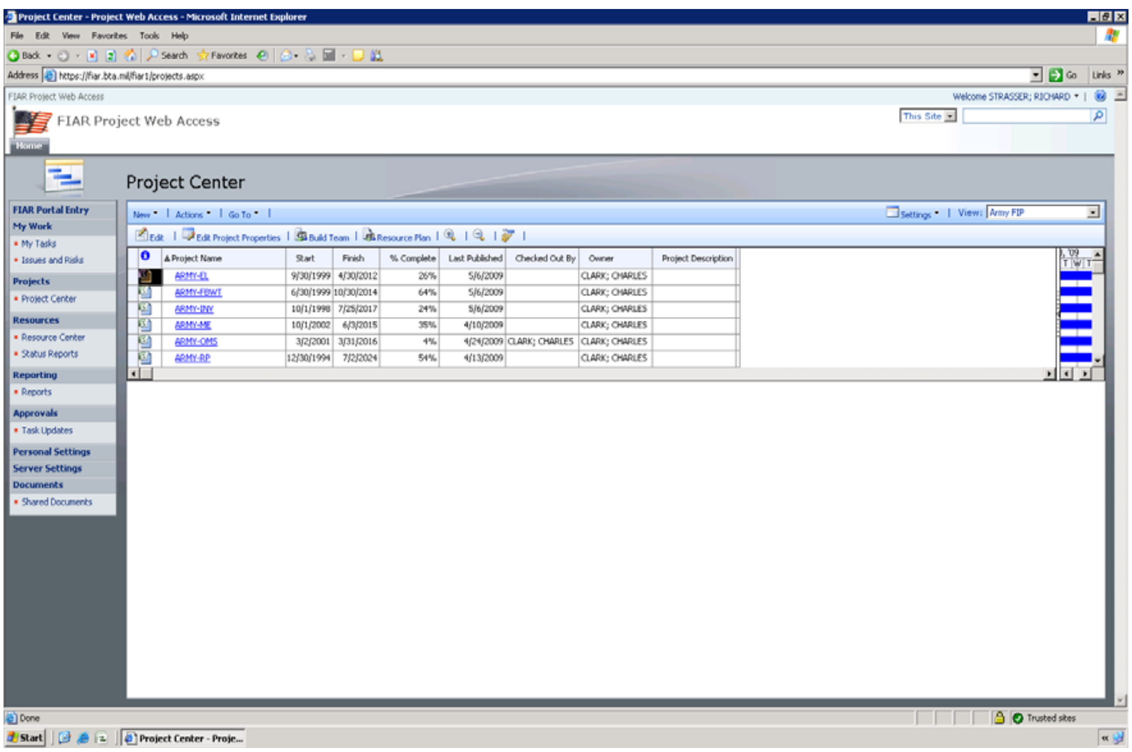
1. From the the DoD FIAR Portal homepage. Click on "FIAR Project Web Access," near the top of the screen.



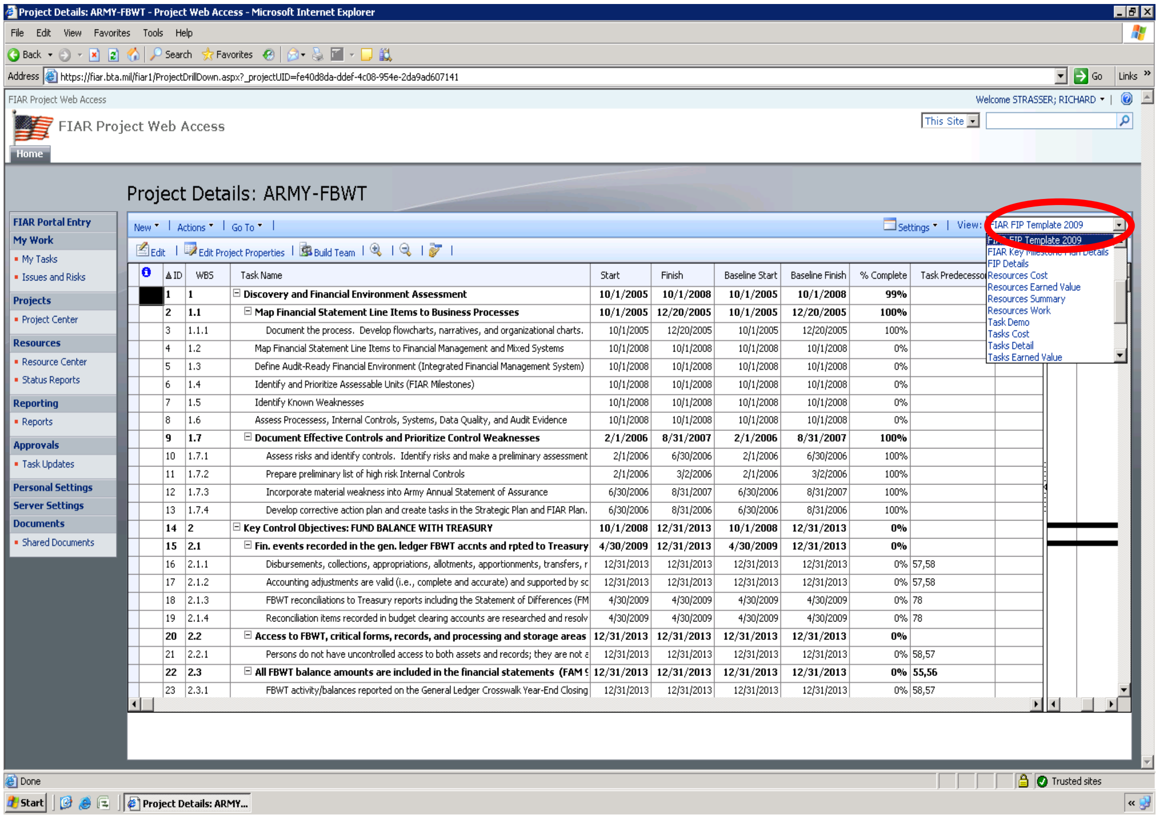
2. Click on the "Project Center" link in the menu on the left side of the page.



3. This will direct you to all of the FIPs for each focus area.



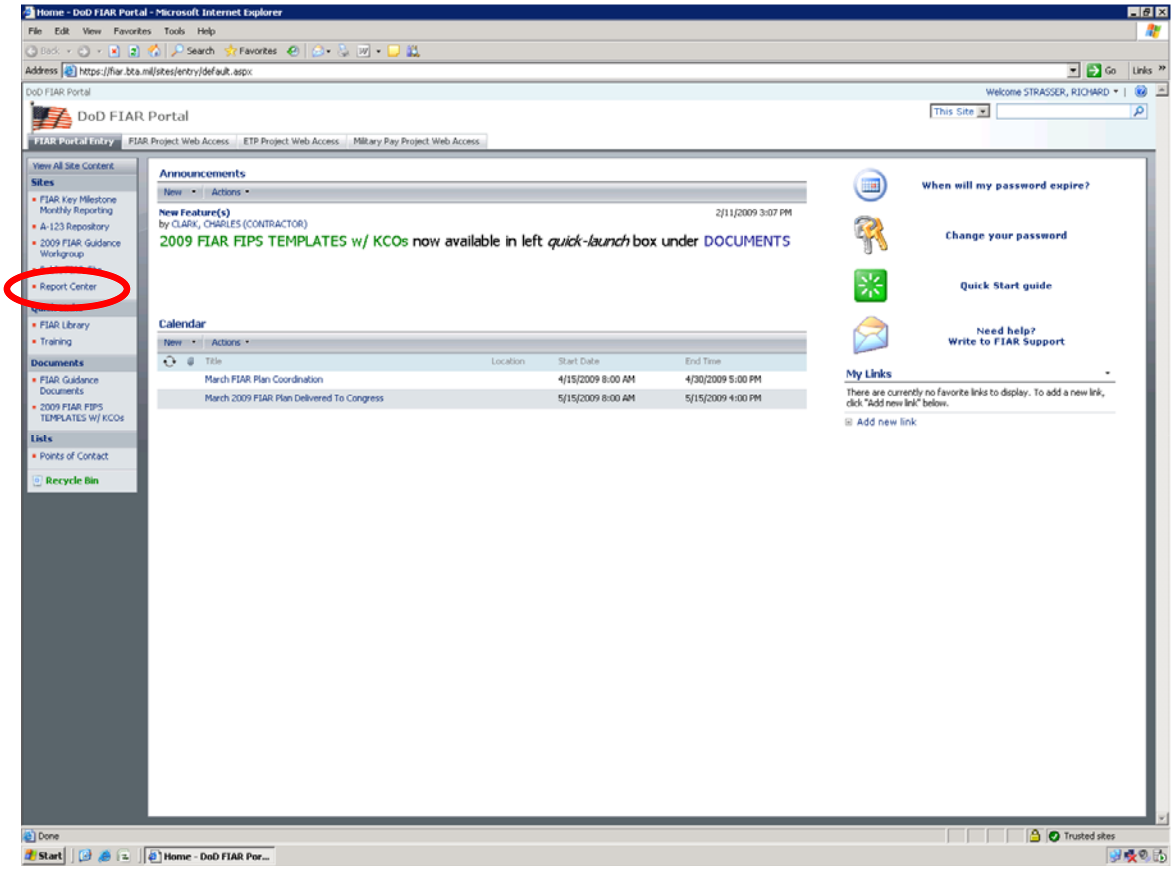
4. Once you can view the names of the FIP files, click on any of the links to display the entire FIP file and all of the file's tasks, for example FBWT. Once the task detail is showing, be sure to select the drop-down option on the top right of the project box and choose "FIAR FIP Template" to display the correct column information.



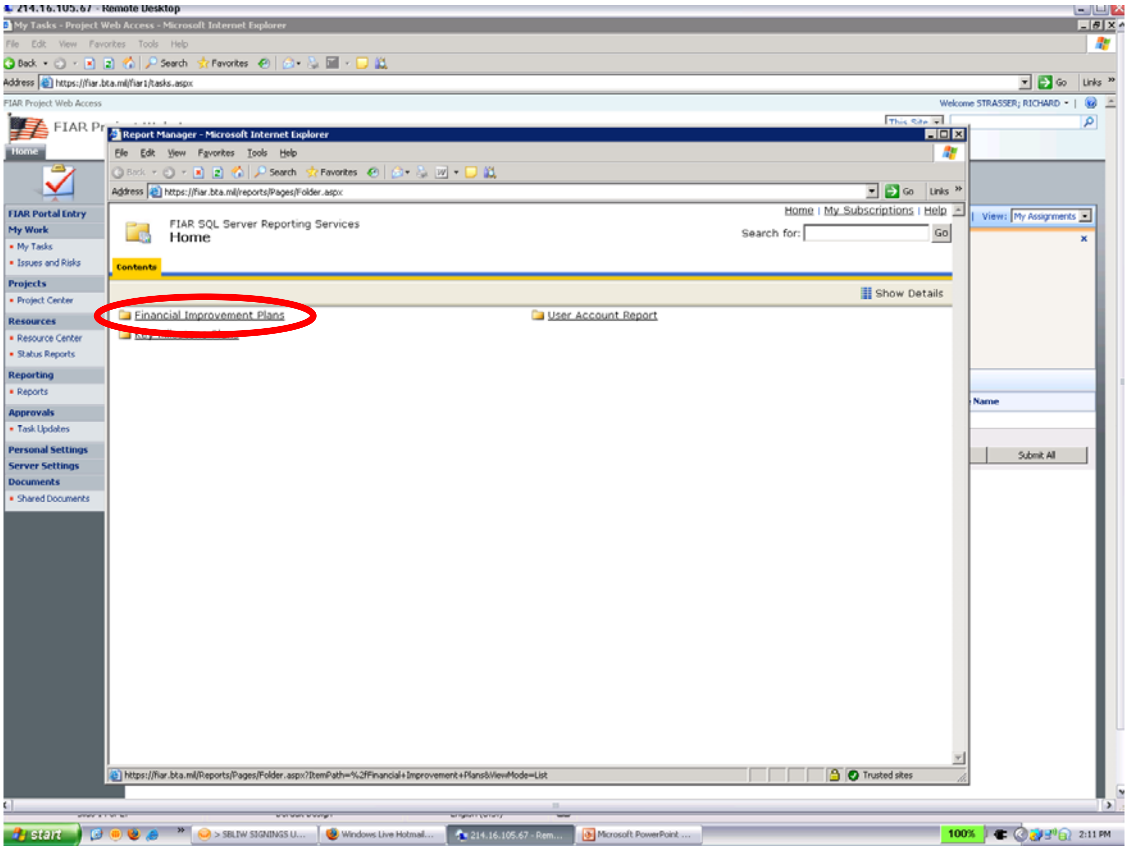
HINT: Project Center is useful for viewing the entire universe of tasks and the tasks that other business process owners own but if you want to view the tasks that you are responsible for or filter out specific tasks, it is more useful to view the FIPs through Report Center.

IX. Viewing Army FIPs through Report Center

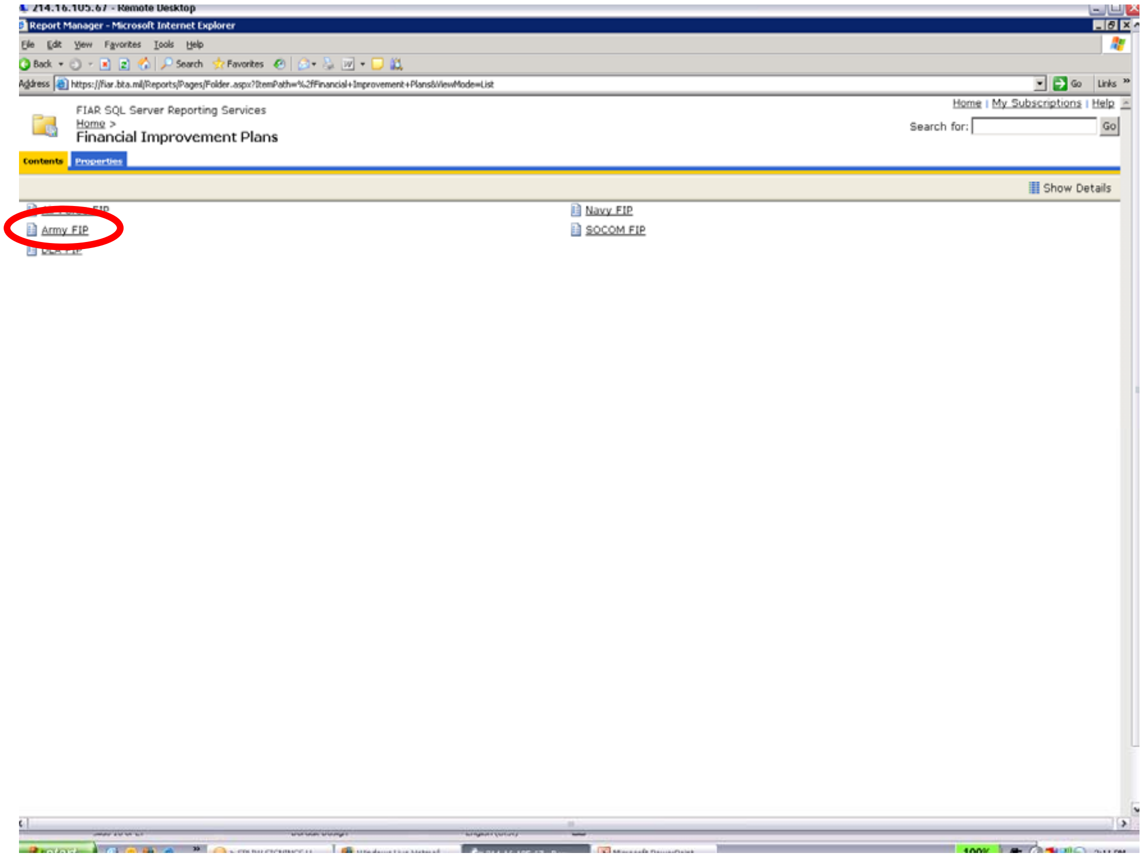
1. Start at the the DoD FIAR Portal homepage. Click on “Report Center,” on the left-side of the screen, under “Sites”.



2. This will automatically open a new Internet Explorer web browser page with three options. Click on “Financial Improvement Plans.”

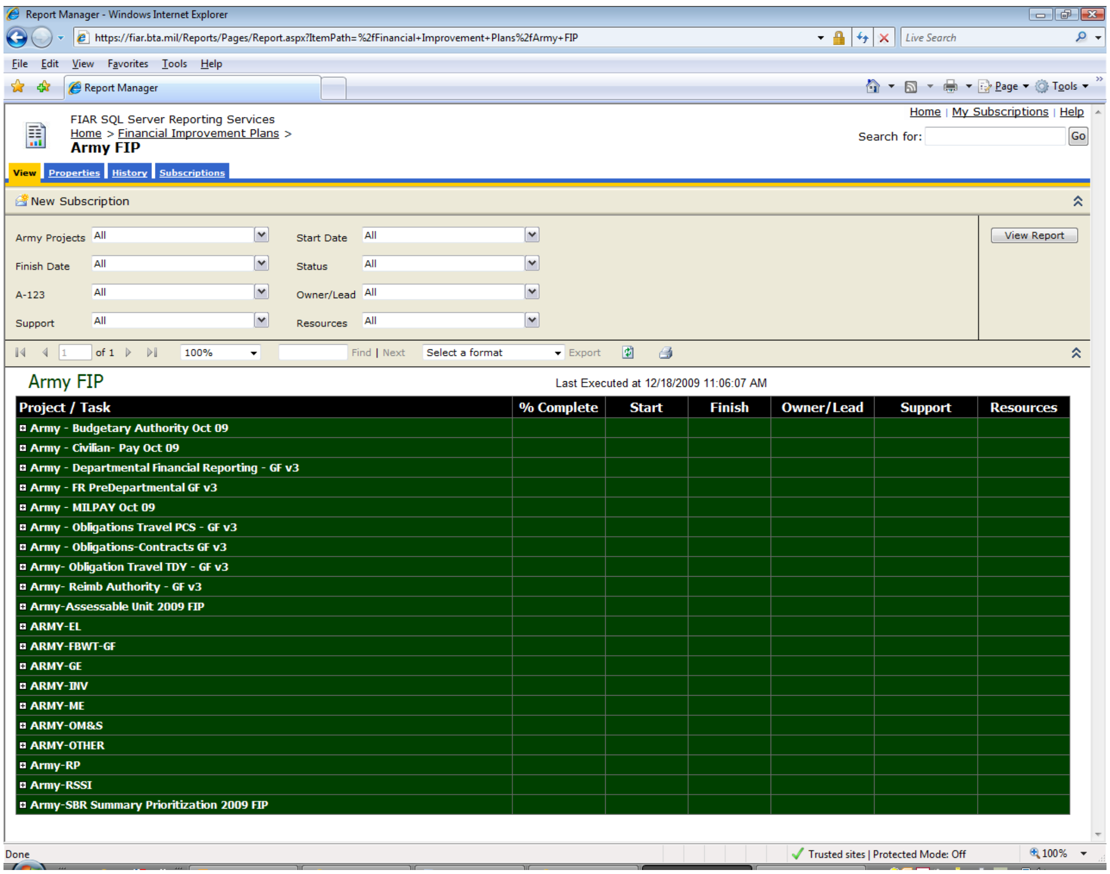


3. This will lead you to all of the DoD FIPs. Click on "Army FIP."



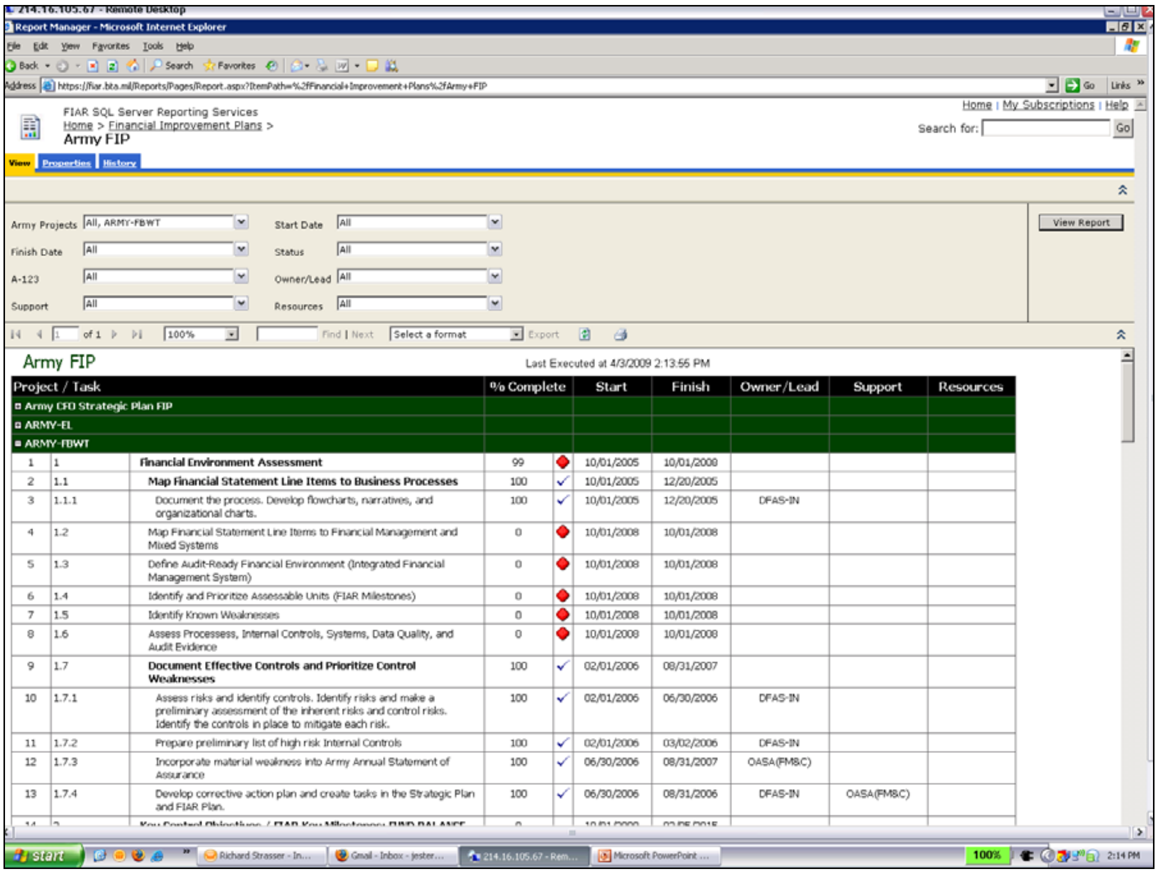
4. Here, you will see the ARMY FIPs, similar to the Excel versions we have sent you in the past. Within this view, you can select which FIP you would like to view by clicking on the "Army Projects" drop-down bar. Within the drop-down fields, you can select an individual FIP, such as FBWT, or you can select All to view all of the FIPs at once. Once you've chosen your filter criteria, click the "View Report" button on the right to display your report.

The report will display below the criteria section. You can expand and collapse the report results by clicking on the "+," to expand, or the "-," to collapse. The "+" and "-" are located on the left side of the report results, in the green-shaded header row.



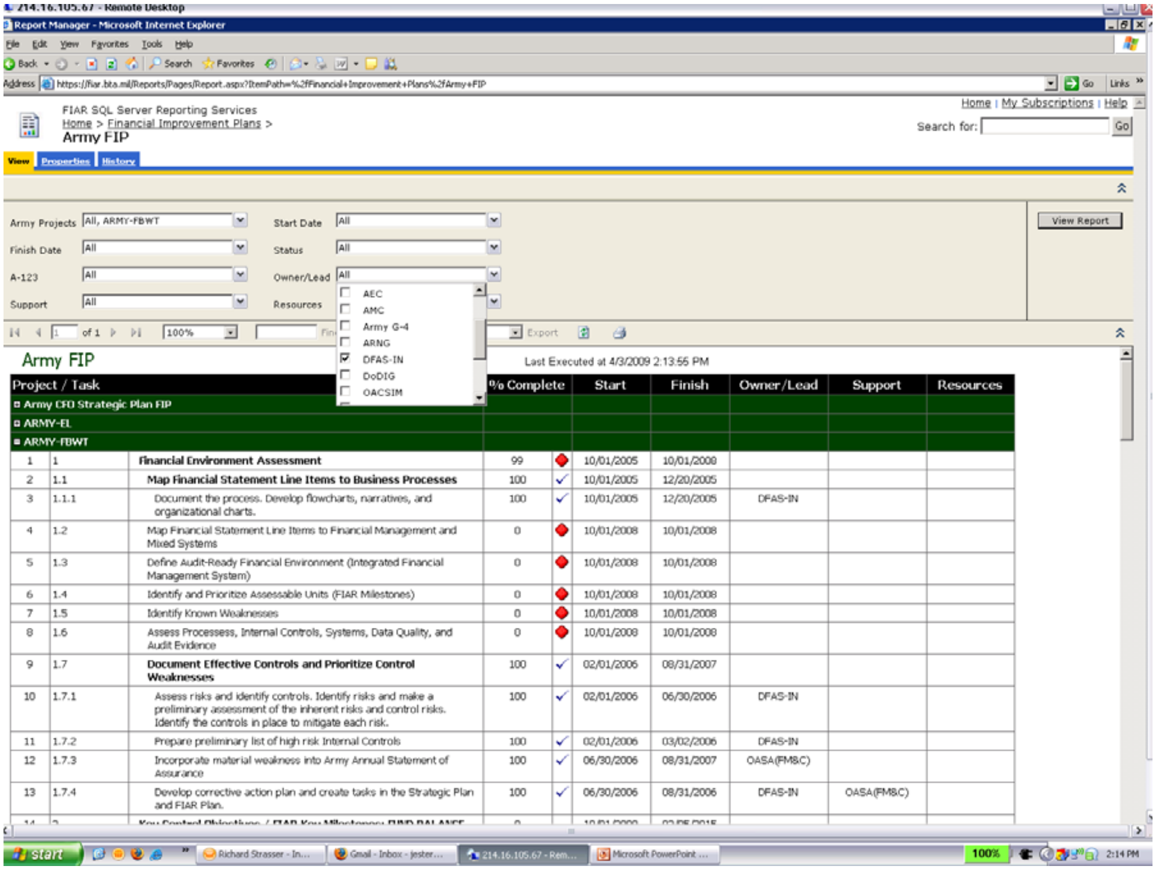
5. Once you have selected a FIP, such as FBWT seen above, you can view the different columns such as % Complete, Start, Finish, Owner/Lead, etc. Within this view, you will only have read-only access. Therefore, you will not be able to make any edits/updates in Report Center. This tool is mainly for viewing purposes as well as giving you the ability to look at tasks that have not been assigned to you. Another useful aspect of this feature is the ability to export files to a different format which you can save to your computer and send to your co-workers and resources. Click on the “Select a Format” drop down bar. Next, click on whichever format you’d prefer (Excel, Adobe PDF, etc.). This will open the file in a new window and allow you to save it for further viewing. This is useful for sharing documents with individuals who do not have access to the FIAR Tool.

When you export this report, it will display in Excel exactly as it was displayed in the internet browser, with the option of expanding or collapsing the tasks by focus area FIP.



You’ll also notice an additional column in this view, next to the “% Complete” column, that includes a “✓”, a “◆” or a “◆“ that illustrate whether the task is complete (check mark), on schedule (green diamond), or behind schedule (red diamond).

6. Another great feature about the Report Center view is the ability to view tasks by Owner/Lead. Click on the Owner/Lead drop-down box. First, deselect "All", and then select the organization whose task(s) you'd like to view (for example, DFAS-IN, seen above).



		Project / Task	% Complete		Start	Finish	Owner/Lead	Support	Resources
Army CFO Strategic Plan FIP									
ARMY-EL									
ARMY-FBWT									
1	1	**Financial Environment Assessment**	99		10/01/2005	10/01/2008			
2	1.1	**Map Financial Statement Line Items to Business Processes**	100	✓	10/01/2005	12/20/2005			
3	1.1.1	Document the process. Develop flowcharts, narratives, and organizational charts.	100	✓	10/01/2005	12/20/2005	DFAS-IN		
4	1.2	Map Financial Statement Line Items to Financial Management and Mixed Systems	0		10/01/2008	10/01/2008			
5	1.3	Define Audit-Ready Financial Environment (Integrated Financial Management System)	0		10/01/2008	10/01/2008			
6	1.4	Identify and Prioritize Assessable Units (FIAR Milestones)	0		10/01/2008	10/01/2008			
7	1.5	Identify Known Weaknesses	0		10/01/2008	10/01/2008			
8	1.6	Assess Processess, Internal Controls, Systems, Data Quality, and Audit Evidence	0		10/01/2008	10/01/2008			
9	1.7	**Document Effective Controls and Prioritize Control Weaknesses**	100	✓	02/01/2006	08/31/2007			
10	1.7.1	Assess risks and identify controls. Identify risks and make a preliminary assessment of the inherent risks and control risks. Identify the controls in place to mitigate each risk.	100	✓	02/01/2006	06/30/2006	DFAS-IN		
11	1.7.2	Prepare preliminary list of high risk Internal Controls	100	✓	02/01/2006	03/02/2006	DFAS-IN		
12	1.7.3	Incorporate material weakness into Army Annual Statement of Assurance	100	✓	06/30/2006	08/31/2007	OASA(FM&C)		
13	1.7.4	Develop corrective action plan and create tasks in the Strategic Plan and FIAR Plan.	100	✓	06/30/2006	08/31/2006	DFAS-IN	OASA(FM&C)	

X. FIP Execution

Implementing Corrective Actions

Each Army FIP WG member is responsible for overseeing and ensuring that all assigned corrective actions are fully and properly implemented by the expected completion date.

XI. Adding Tasks

Background

The Army FIP also serves as the Army's road map to achieving a favorable audit opinion on its annual financial statements. The Army FIP includes the goals, objectives, and tasks identified to date that must be completed in order for the Army to provide its commanders, leaders, and managers with quality financial information for decision making on a consistent and routine basis. It is continually updated to provide real time visibility of the pertinent requirements and objectives, and the status of tasks. Tasks should be added to ensure that the Army FIP clearly identifies the necessary steps required to achieve the prescribed goal. Occasionally, it will be necessary to delete a task that is not applicable (or no longer relevant) or was added to the Army FIP in error. This section provides the business rules for adding and deleting tasks to the Army FIP.

Identifying Additional Corrective Actions

Over the course of the discovery process, when OASA(FM&C), the Army FIP WG members, and/or the audit community conduct business process analysis for compliance with appropriate business and financial requirements, the Army FIP PMO should be advised of any potential problems, issues, or processes that are not compliant with federal business and financial requirements. In conjunction with the appropriate FIP WG members, the Army FIP PMO will determine if the identified problem needs addressed by the Army FIP; if so, the responsible Army FIP WG member would follow the steps detailed below to add the appropriate tasks.

Reasons for Adding Tasks

To maintain the viability of the Army FIP, applicable Owner/Lead organizations may add tasks to the plan as needed. Tasks are generally added to the Army FIP for the following reasons:

- New Requirements. New or revised requirements may be issued by any of the following and may require addition of new tasks to the Army FIP to comply with the changing priorities and requirements:
    - Federal Accounting Standards Advisory Board (FASAB) - New or revised accounting standard
    - Office of Management & Budget (OMB) – New or revised requirements identified in the Financial Statement Form and Content Bulletin or Circular 123, Appendix A

  - DoD - New or revised requirements identified in the DOD Financial Management Regulation or a functional directive
  - Army - Updates or revisions to Army specific regulations, instructions, pamphlets or directives

- Audit/Internal Control weaknesses/deficiencies. All applicable weaknesses or deficiencies identified by auditors and/or reported in the Army's annual statement of assurance on internal controls per OMB Circular A-123 must be corrected or otherwise resolved. Appropriate tasks should be added to the Army FIP to provide the necessary visibility of the corrective action.
- Additional steps. New tasks may also be added to the Army FIP to:
  - To provide more visibility of a corrective action
  - If new problems or gaps are identified as work is performed
  - If follow-on actions are required to be tracked to ensure completion of certain tasks
  - If the involvement of other organizations is necessary to fulfill a goal

Process for Adding Tasks

Before adding a new task, the Owner/Lead will need to assess whether support from any other organizations will be necessary to complete the required task. If deemed necessary, the Owner/Lead should obtain cooperation and agreement from the appropriate supporting organizations to ensure the tasks are practical and effective. The OASA(FM&C) will help coordinate, if necessary.

The following information is required for each new task:

- Focus Area or Financial Statement Line Item
- Outline level under which the new task is to be created
- ID number of the task immediately proceeding the location of the new task
- Task Name (The corrective action)
- Start Date
- Finish Date
- % Complete (if already started)
- Predecessors
- Lead Org
- Support Org (if applicable)
- Resource Name (FIP WG member responsible for task execution & reporting)
- Level of Effort to Complete (# of FTEs)
- Level of Effort Committed (# of FTEs)
- Notes (explanation of the reason for adding the task & planned activities)

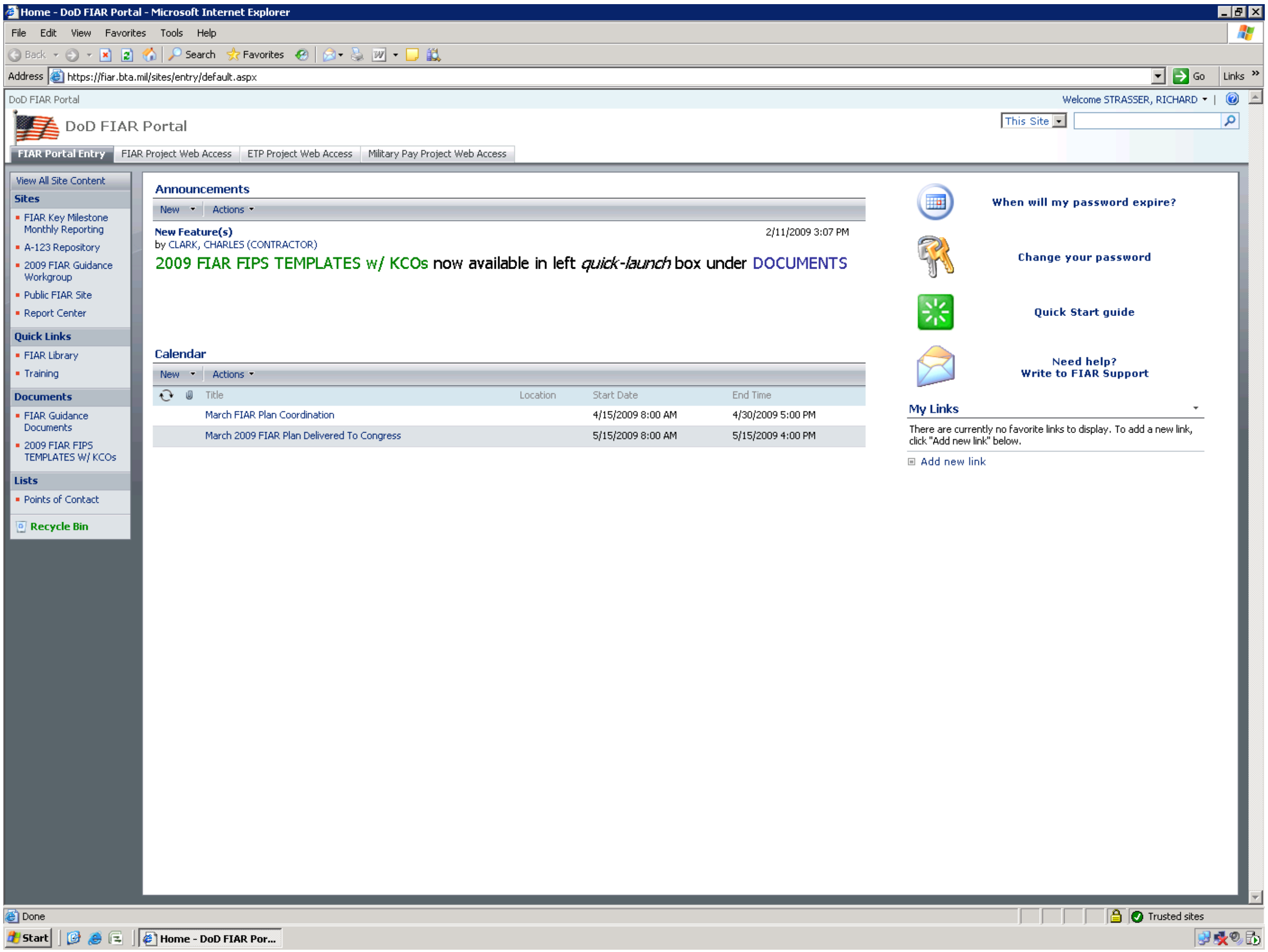
- Fund (GF vs. WCF)
- DoD FMR Reference (including Vol, Chpt, and paragraph)
- Systems (e.g. name(s) of system(s) involved or required)

To be added by Army FIP team, if not already provided:

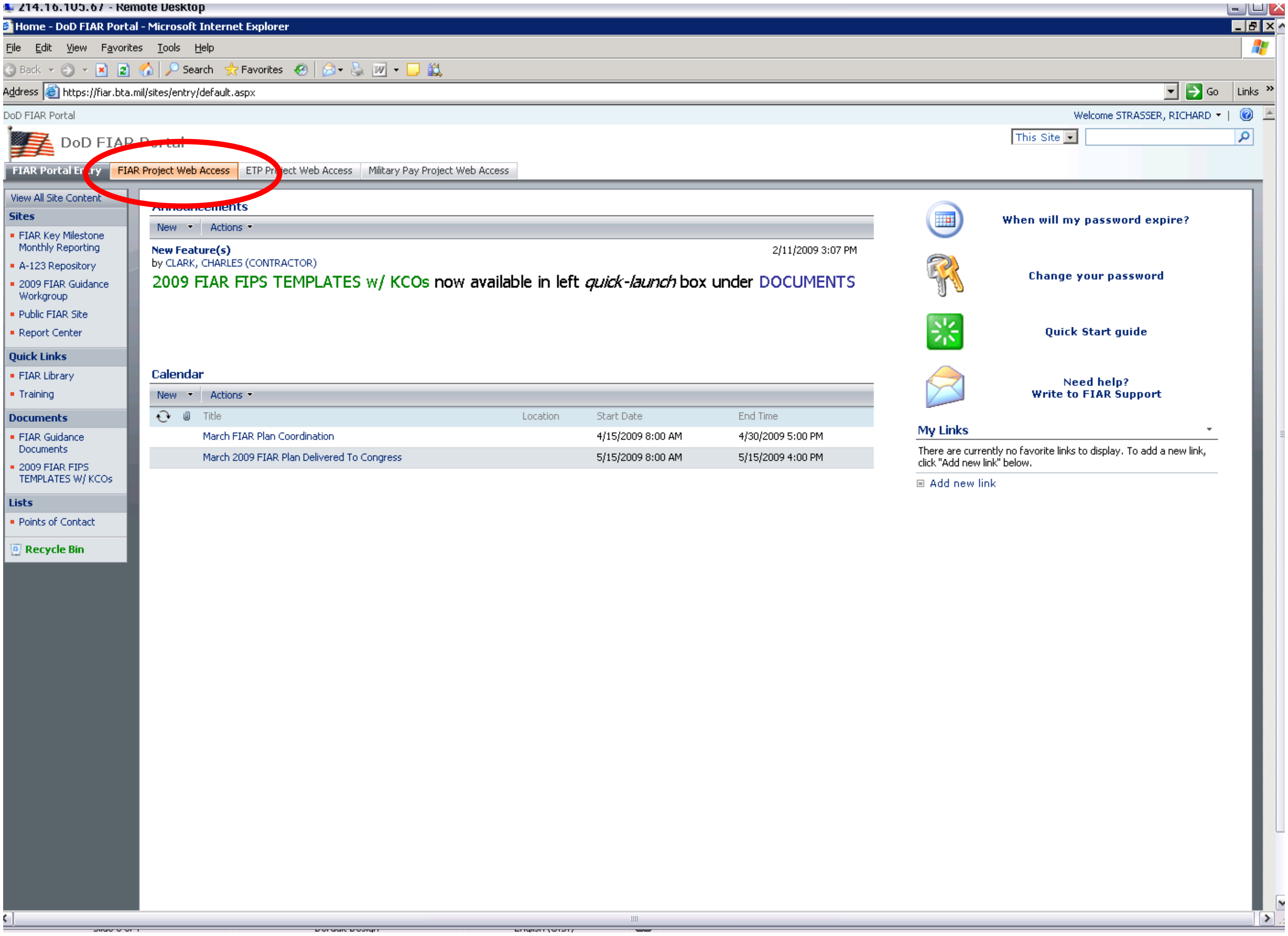
- Govt Reference (SFFAS # and paragraph)
- Fin Stmt (Name of financial statement the corrective action addresses)
- Fin Stmt Section (e.g. Assets, Liabilities, etc.)
- Fin Stmt Line # (e.g. 1.A.1)
- Fin Stmt Line # Desc (e.g. Fund Balance with Treasury)
- Fin Stmt Weakness (e.g. auditor-identified weakness corrective action addresses)

Adding Tasks

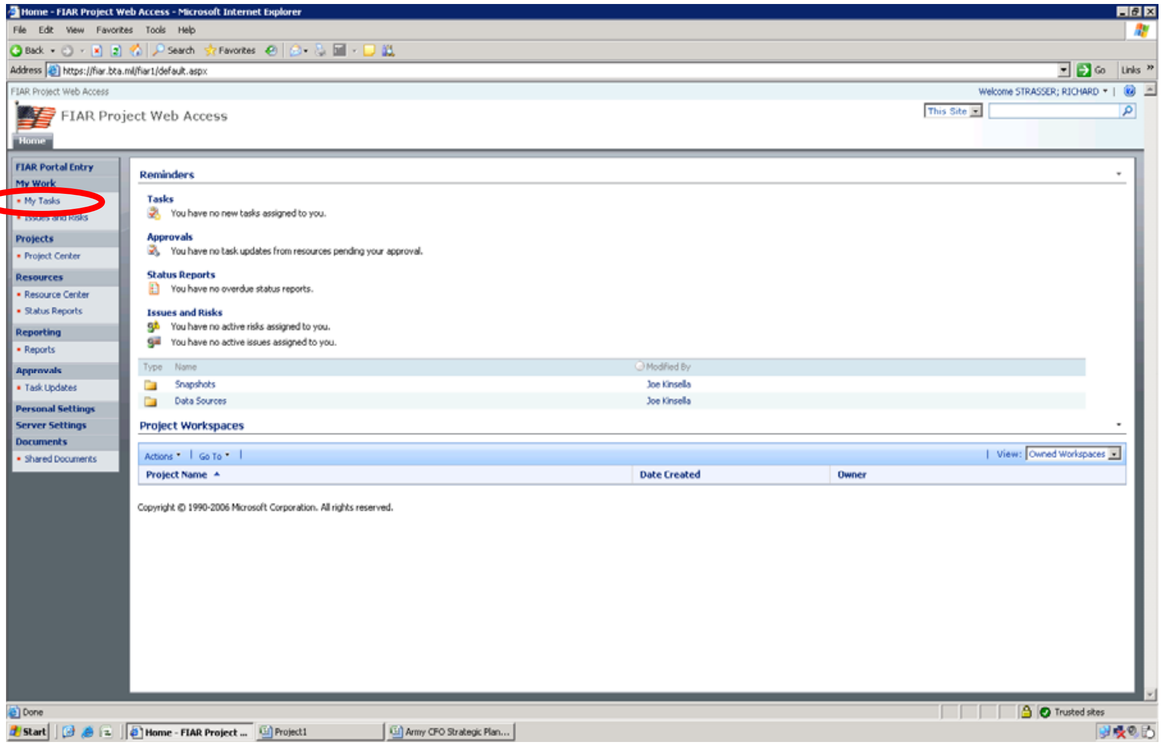
1. Start at the DoD FIAR Portal homepage.



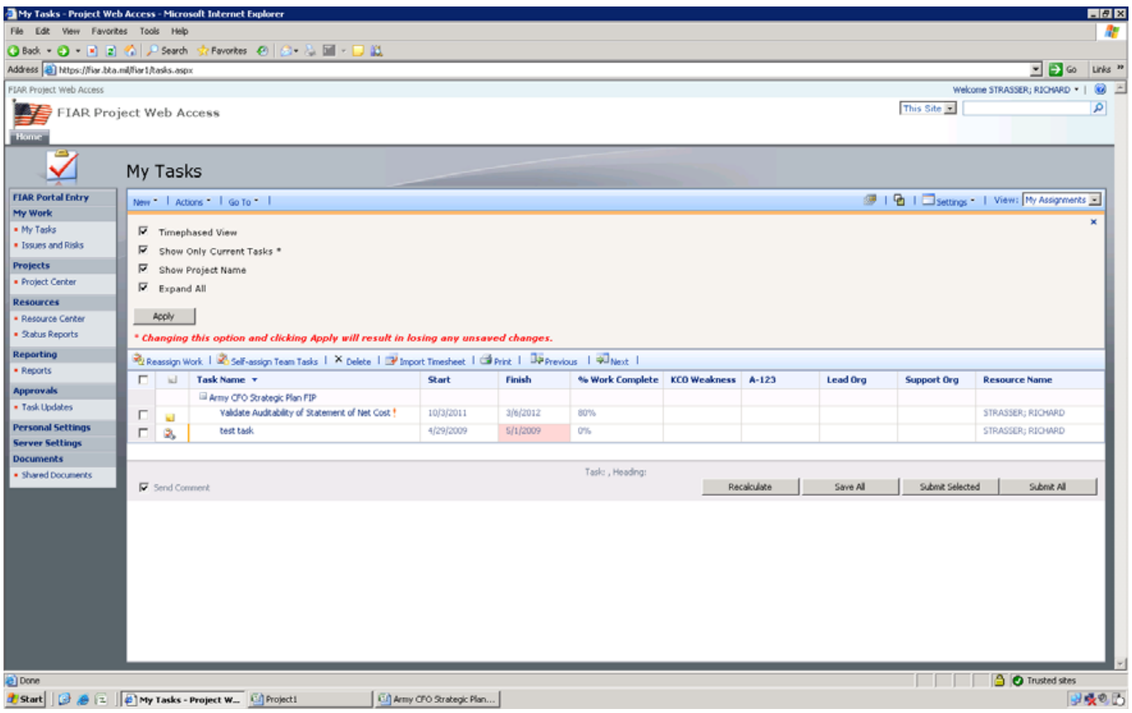
2. Click on the "FIAR Project Web Access" button.



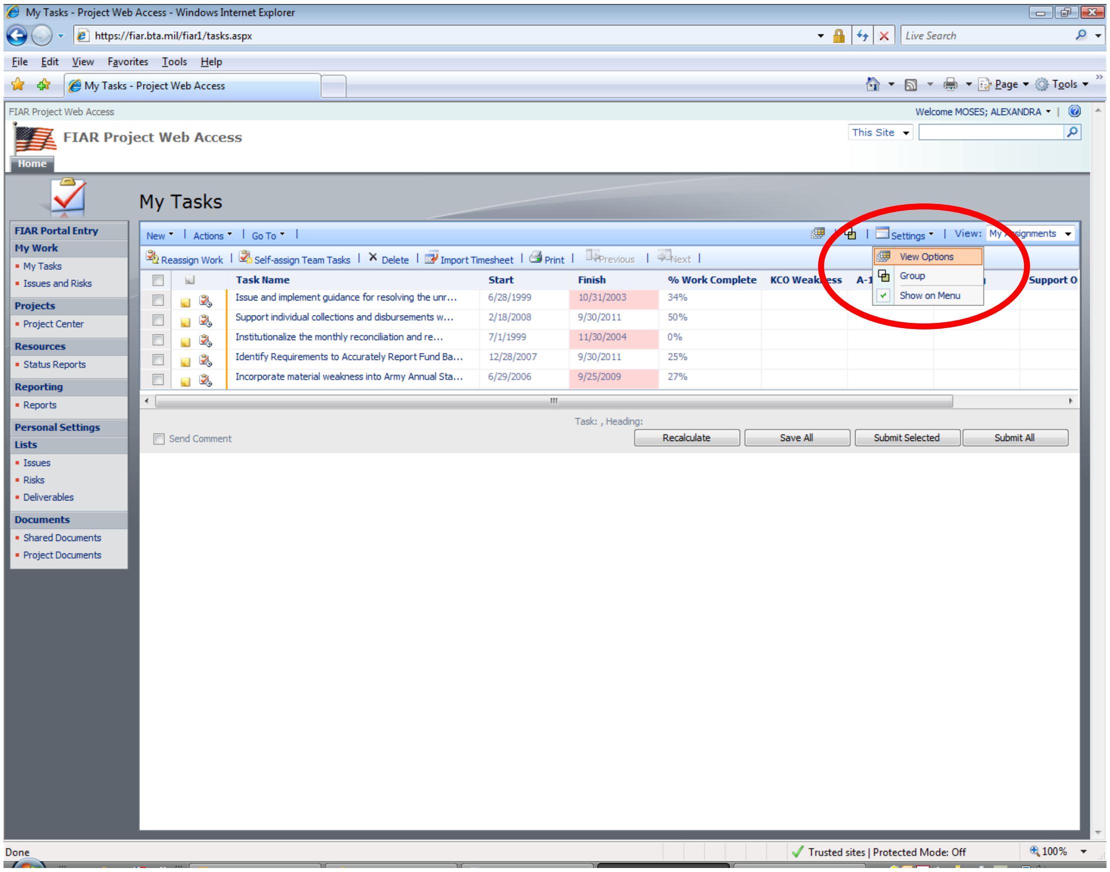
3. When you open the main FIAR Project Web Access page, you will be able to see whether or not you have any new tasks assigned to you. On the left hand side, under *My Work,* click on "My Tasks".



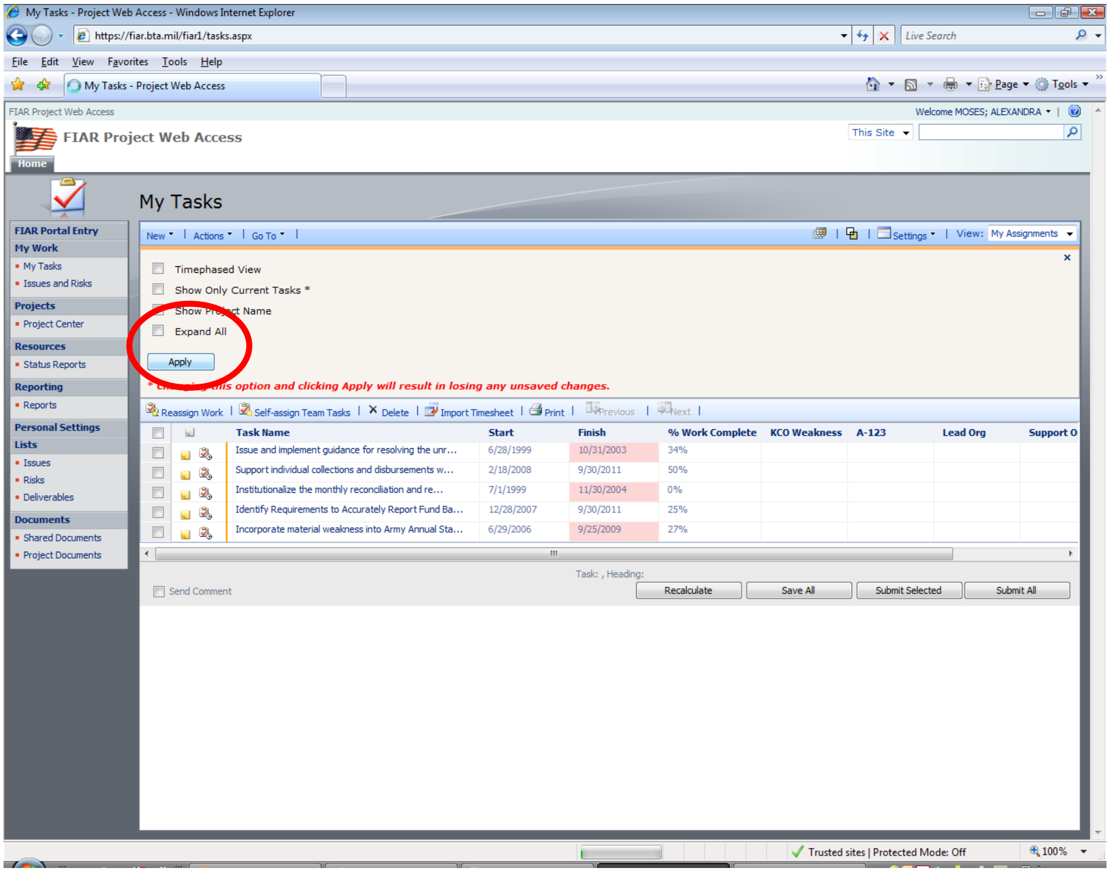
4. You will be redirected to a screen that lists your assigned tasks.



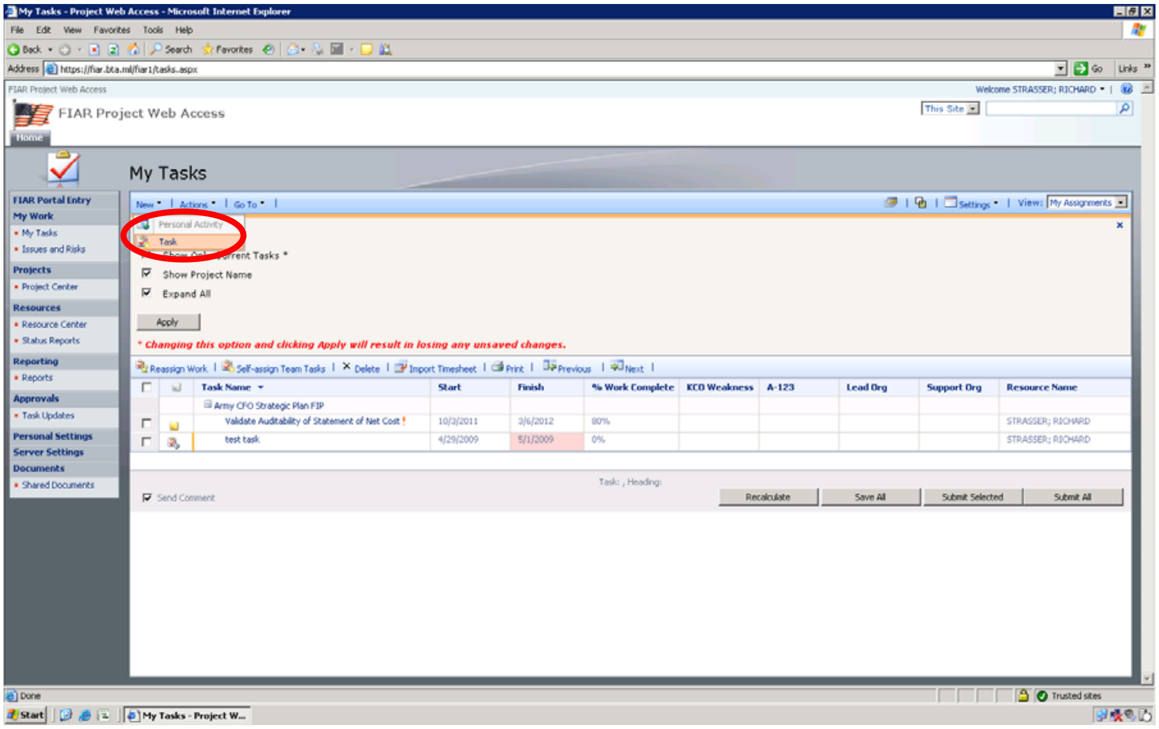
5. To ensure you are able to view all tasks, you must go to "settings" in the upper right hand corner; click "View options".



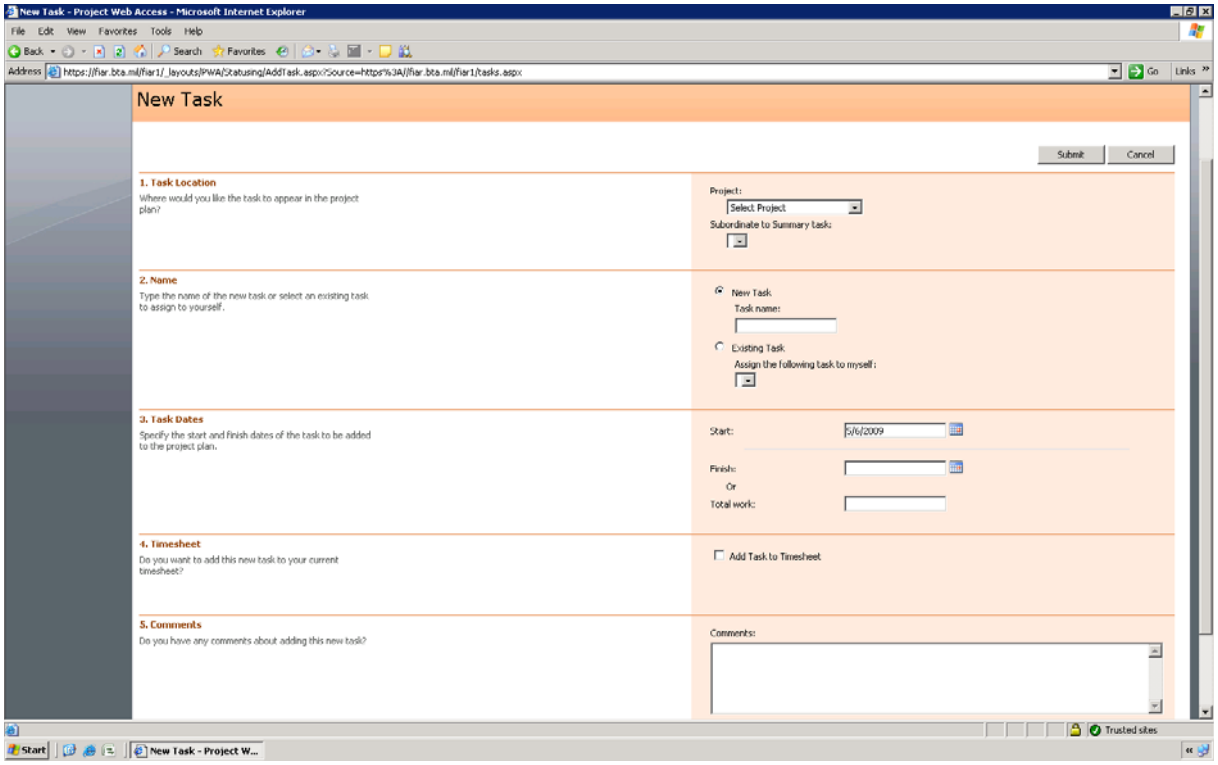
6. Once the Options tab is available above your tasks, make sure the "Expand All" is not checked, and hit "apply". Once the settings change, all of your tasks should now be available. You must do steps 5-6 any time you want to change a task.



7. Click on “Create a new task” option under the drop-down bar “New”

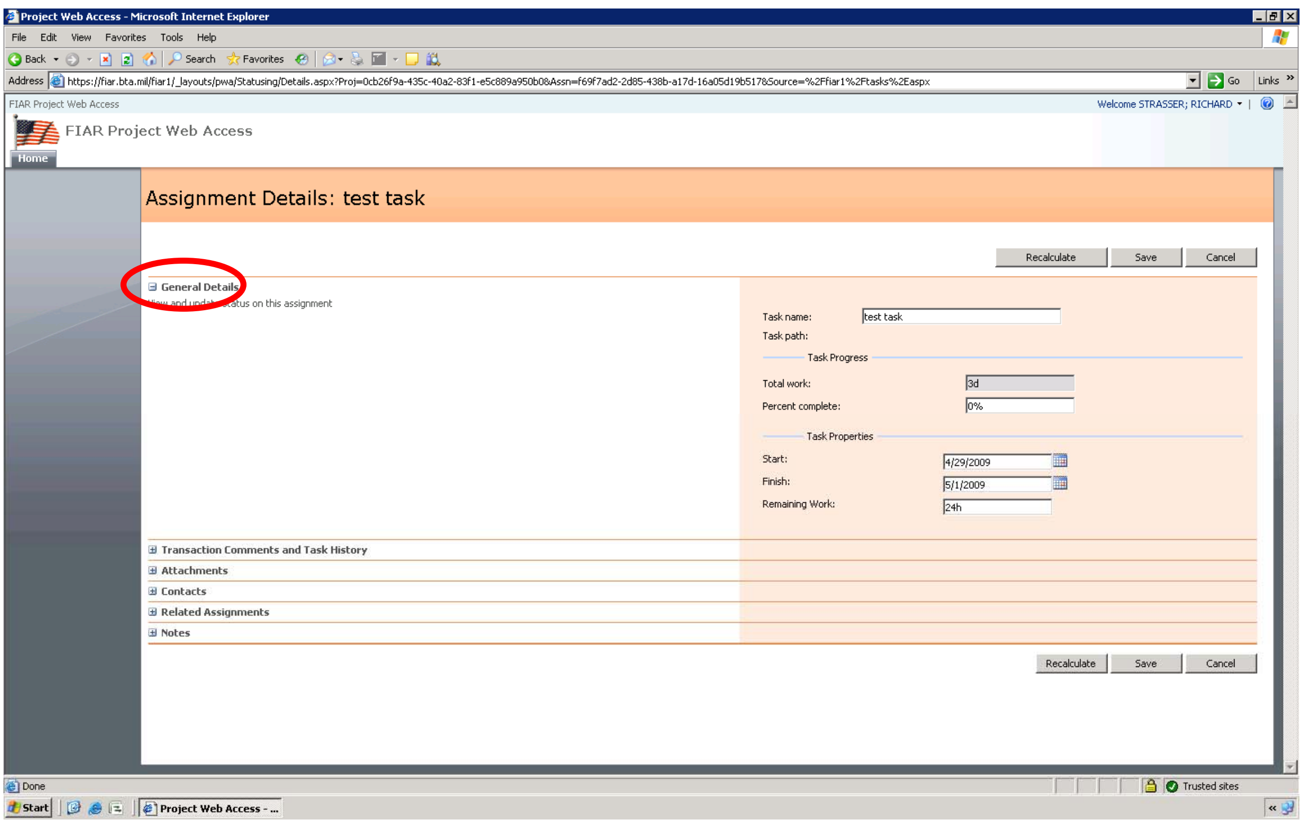


8. Provide the information requested on the “Create a new task” page, review the information entered and once its accuracy is determined, press the “Save” bar on the lower right corner of page which saves the proposed new task to the “View my tasks” page.

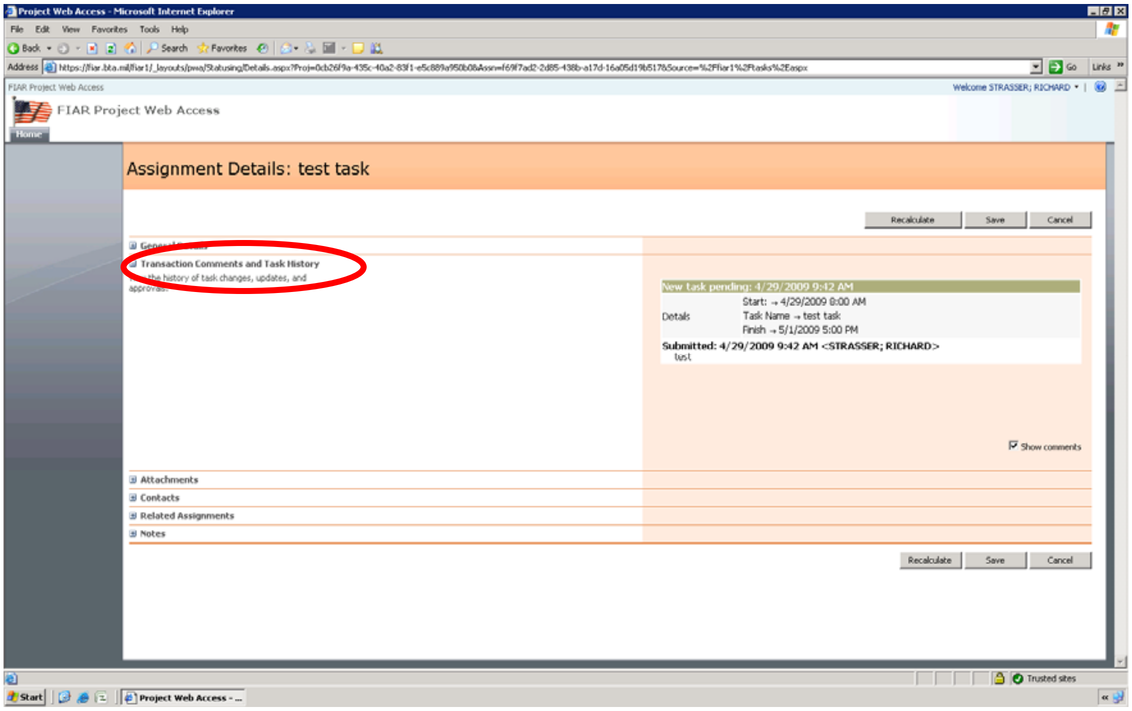


9. Once the Army FIP PMO reviews and approves the proposed new task, the new task appears on the Owner/Lead "View my tasks" page with edit capabilities. At this time, the Owner/Lead can click on the new task to enter and/or review the following task information:

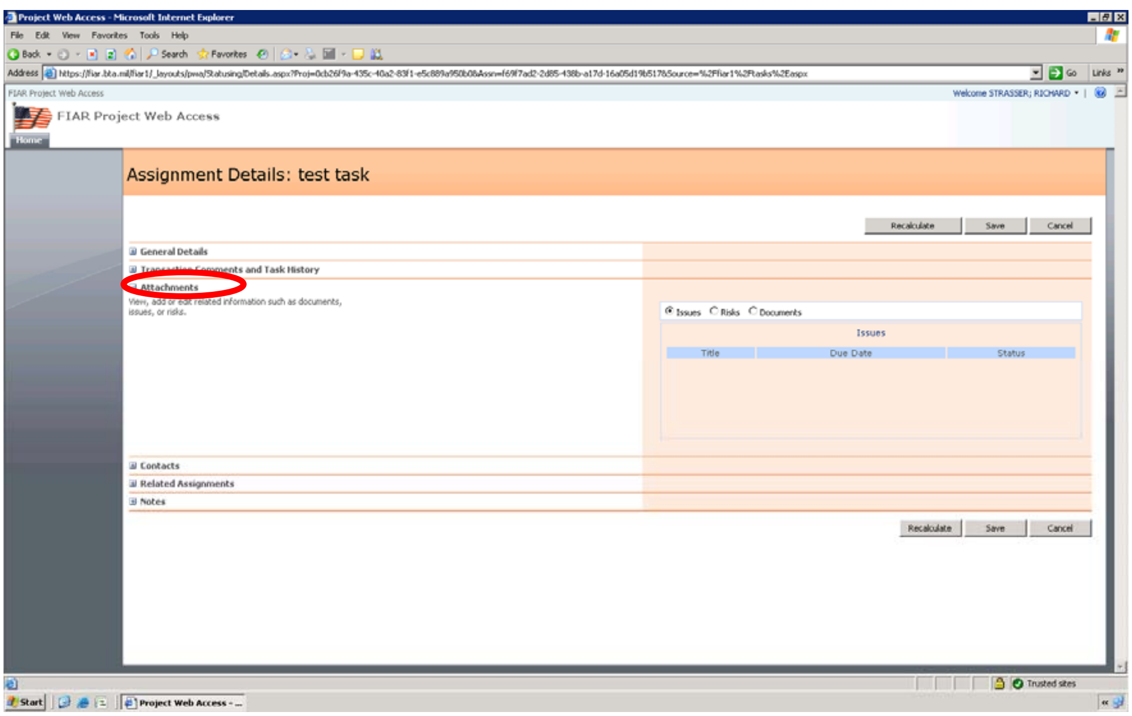
- General Details
  - Task Name
  - Task Progress
    - i. Total Work
    - ii. Percent (%) complete
  - Task Properties
    - i. Start Date
    - ii. Finish Date
    - iii. Remaining Work



- Transaction Comments and Task History
    - View the history of task changes, updates and approvals

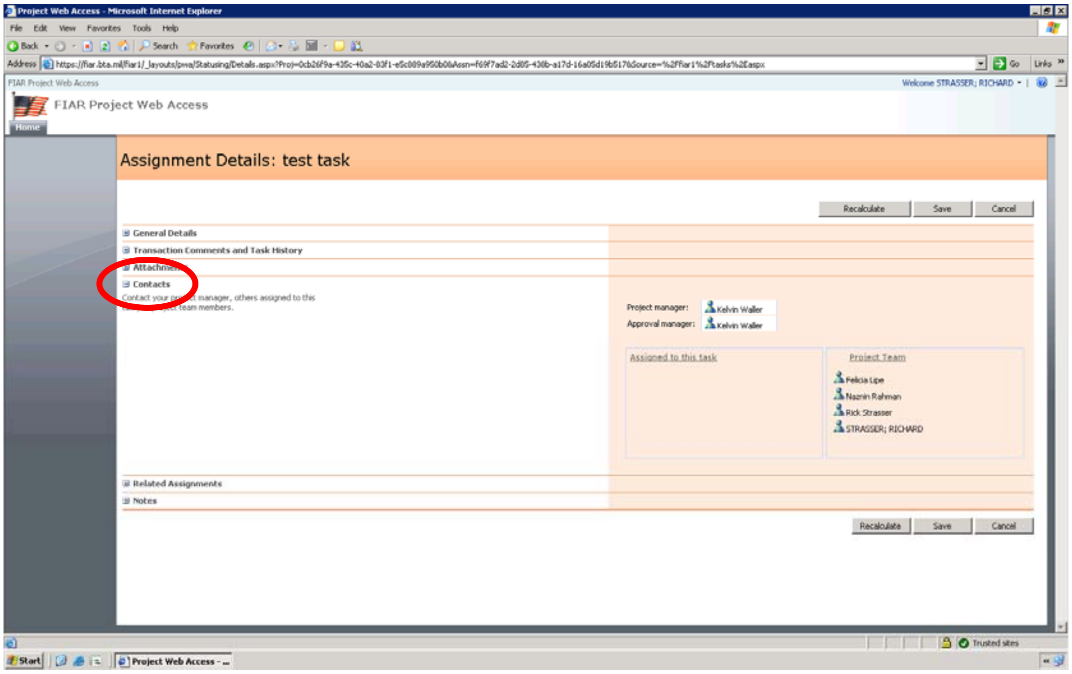


- Attachments
    - View, add, or edit related information such as documents, issues, or risks



- Contacts

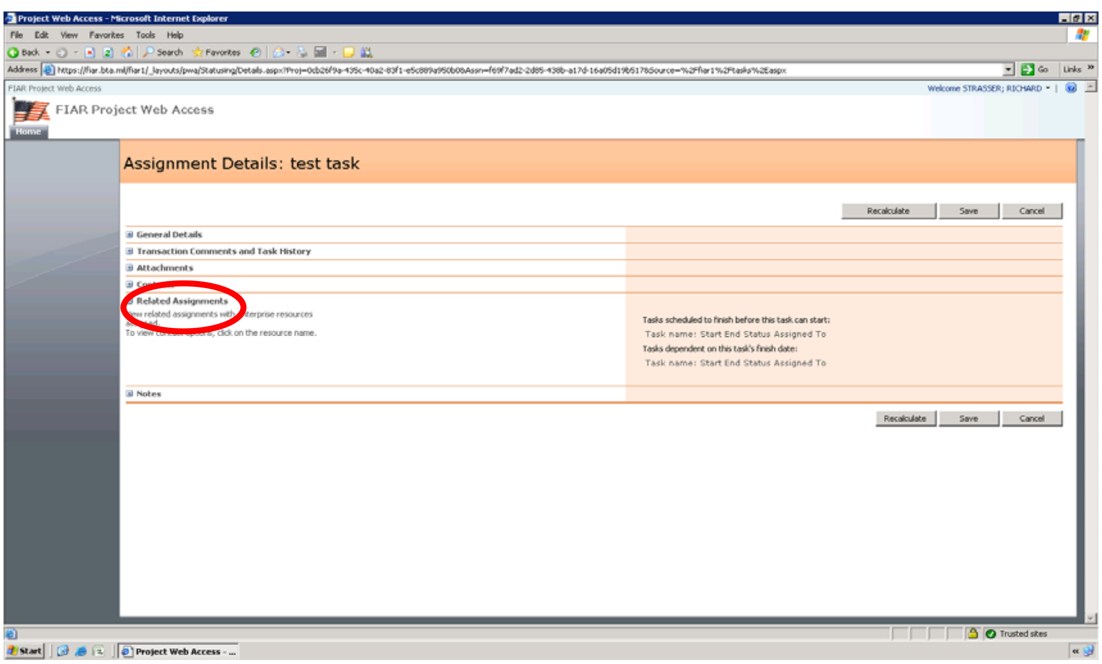
  - Contact your project manager, others assigned to the task, or project team members.



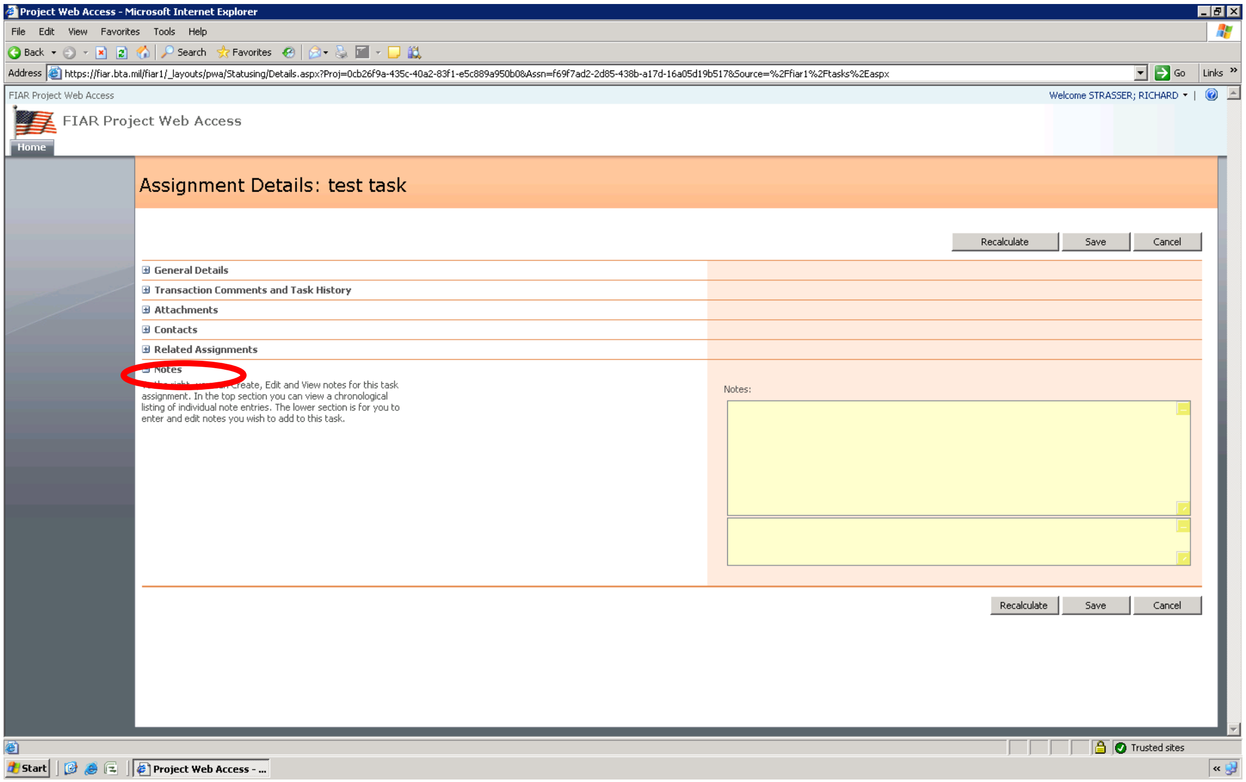
- Related Assignments

  - View related assignments with enterprise resources assigned.

  - To view contact options, click on the resource name.



- Notes
  - Create, edit, and view notes for this task assignment.



After reviewing and/or editing the task, Owner/Lead should click on “Save” to save the revisions to the “View my tasks” page.”

The Army FIP PMO will review the proposed change(s) for business rule applicability. If the changes do not require approval from the Army FIP Working Group (ARMY FIP WG), the Army FIP PMO will approve the proposed changes; otherwise, the proposed change(s) will be presented at the next quarterly in-process review (IPR) and the Owner/Lead should be prepared to discuss the rationale for the changes.

XII. Deleting Tasks

Reasons for Deleting Tasks

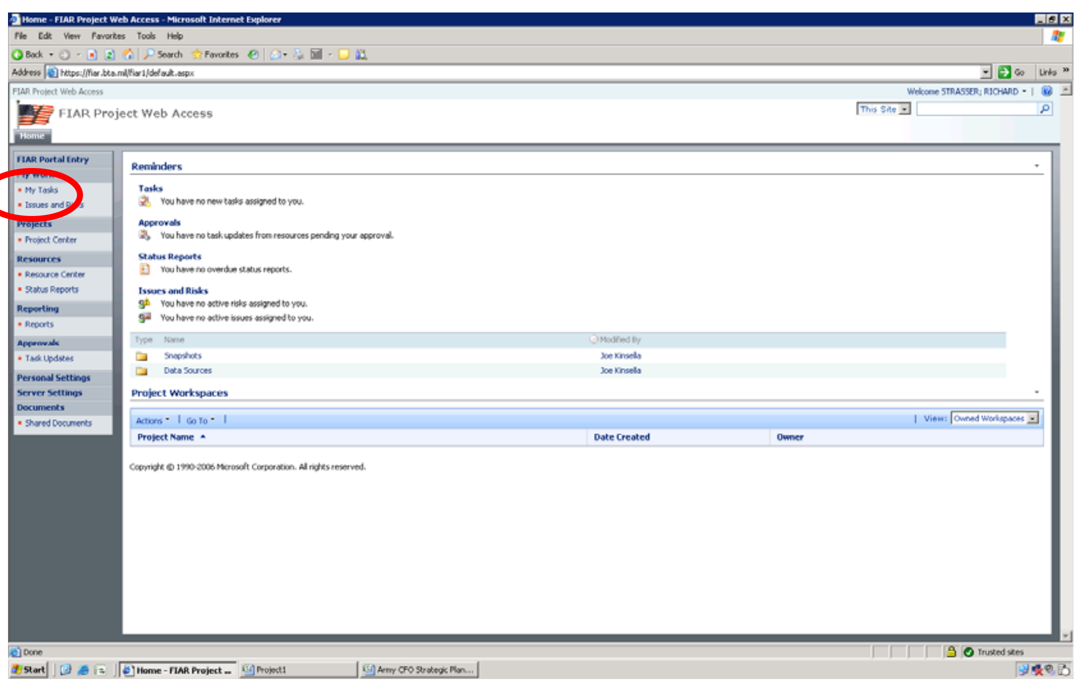
Similar to adding tasks to the Army FIP, tasks may also be suggested for deletion by the appropriate Owner/Lead. Along with the request for deletion, an acceptable rationale will have to be provided. The OASA(FM&C) Financial Reporting Directorate will maintain a record of the deleted tasks and reasons for deletion. Typically, tasks may be deleted for the following reasons:

- If the Owner/Lead determines that a requirement is no longer applicable to the Army or the task has been overcome by events (OBE)
- If a task needs to be separated into smaller tasks
- If a task is reassigned to a different business process owner or agency
- To correct situations where a task has been added in error

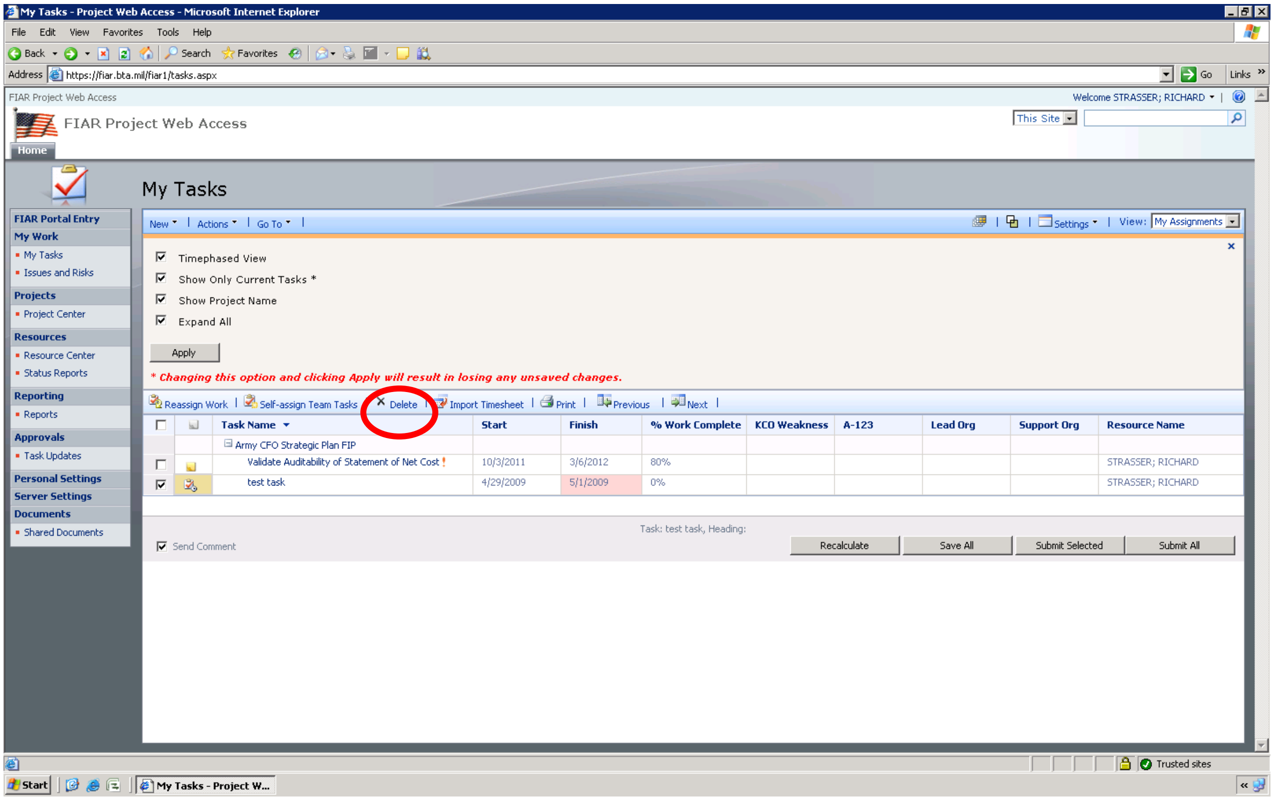
The Owner/Lead determines whether a task should be added or deleted from the Army FIP. The above reasons are provided as examples only.

Process for Deleting Tasks

To delete a task, the Owner/Lead must coordinate with all support offices, if applicable, prior to submitting the deletion request to the Army FIP PMO. The deletion request is submitted by clicking on the "FIAR Project Web Access" bar at the top. From here, click on “My Tasks.”



Locate and highlight the proposed task to be deleted and check on the box to the left of the task. Then click on Delete above the listed tasks.



The Army FIP PMO will analyze the deletion request to determine whether the task was added to the Army FIP in error or whether the task is determined to be not applicable.

- If the task was added in error, the Army FIP PMO will approve the task deletion
- If the task is deemed not applicable, the Owner/Lead will document the reason for the request and the Army FIP PMO will update the task in the Army FIP accordingly
- If the task was not added in error and cannot be declared “not applicable”, the Army FIP PMO will present the deletion request to the ARMY FIP WG

The ARMY FIP WG will:

- Approve the deletion justification provided by the Owner/Lead, or
- Reject the deletion justification and return it to Owner/Lead for action

The Owner/Lead will implement the recommendations of the ARMY FIP WG and the Army FIP PMO will revise the Army FIP accordingly.

XIII. Task Slippages

Background

The Army FIP serves as the principal planning and management tool to ensure that the Army achieves an unqualified opinion on its financial statements. Tasks with projected start and finish dates are published in the OASA(FM&C) website to provide a step-by-step roadmap toward data transparency and, ultimately, a favorable audit opinion. It is imperative that every effort be made to start and finish tasks by the projected dates. Many tasks are dependent on the timely completion of preceding tasks. Task slippages may cause the Army to miss critical milestones that may affect the ability to achieve a favorable audit opinion by the prescribed dates; therefore, all slippages must be reported and explained. This section provides the Army business rules for reporting task slippages.

Task Slippages

A task should be reported to have slipped when:

1. It has not started within 30 days after the projected Start Date as published in the latest Army FIP, or

2. The Owner/Lead has reasons to believe that task will not be completed by the projected Finish Date, as published in the latest Army FIP

Reporting Slippages

The purpose of reporting slippages is to notify all appropriate parties that are dependent on timely task completion and alert the ARMY FIP WG of potential missed milestones at the earliest opportunity. The business rules for reporting task slippages are described below.

- The Owner/Lead is responsible for notifying the Army FIP PMO immediately if a start/finish date cannot be met. Initial notification should be made in the FIAR Tool via the" View my tasks" page by providing the following information for the applicable task:
    - Brief explanation of the circumstances causing the date slippage (Use the "Insert Notes" option located on the menu bar to do this, then click "OK".), and
    - Proposed revised start/finish date and % complete (Use the corresponding editable fields in white for this and click "Update Selected Rows".)
- The Army FIP PMO will perform an analysis to determine whether the proposed revised start/finish date will:
    - Result in a missed milestone prescribed by OUSD(C),
    - Affect the completion of a dependent task, or
    - Not have a negative impact on the milestones or other tasks.

- The Amy PMO will furnish, via the FIAR Tool, the results of the above analysis and provide advice on the next steps to the Owner/Lead.
    - If the Army FIP PMO determines that the proposed revised start/finish date does not impact milestones or other tasks, the Army FIP PMO will approve the change and notify the Owner/Lead via the Notes feature of the FIAR Tool.
    - If the proposed revised start/finish date will negatively impact milestones or other tasks, the Army FIP PMO will advise the Owner/Lead, via the FIAR Tool, of alternative start/finish dates that may be acceptable or notify the Owner/Lead that the slippage must be reported as outlined below.

- After reviewing the Army FIP PMO feedback, the Owner/Lead may decide to:
    - Revise their approach and add task(s), if applicable, to the Army FIP to meet the original start/finish date and notify the Army FIP PMO accordingly,
    - Establish an alternative start/finish date that will not impact a milestone date and revise the Army FIP accordingly, or
    - Report the slippage and submit written justification for the slippage to include:
        - Detailed explanation for the slippage
        - Revised finish date and/or start date and % complete (if applicable)
        - Add corrective tasks required to complete the action (if applicable)
        - Brief the ARMY FIP WG at the next quarterly IPR, if requested.

- The ARMY FIP WG will:
    - Review the justification provided by the Owner/Lead
    - Approve slippage justification, or
    - Disapprove the slippage justification and return it to Owner/Lead for action

The Owner/Lead will implement the recommendations of the ARMY FIP WG and the Army FIP PMO will revise the Army FIP accordingly.

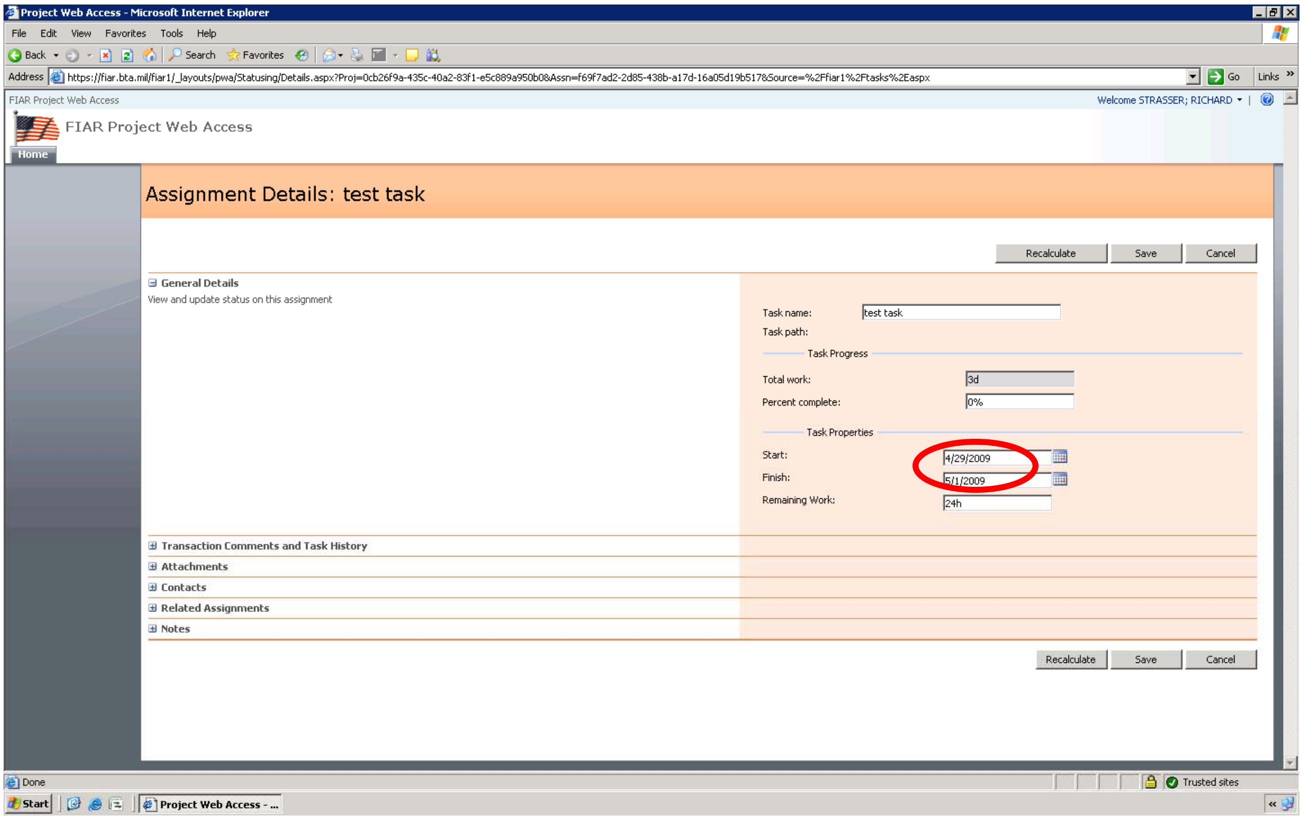
XIV. FIP Reporting

Background

The Army FIP is a living document that is continually updated as new issues are identified and current ones are addressed or closed. Progress is indicated by entering a completion percentage in the “% Complete” block in the “View my tasks” view. This section provides the Army business rules for calculating and reporting completion percentage.

Task Progress

The Owner/Lead establishes a Start Date and a Finish Date for each task in the Army FIP. A task's dates can be reported/edited by double-clicking on the task under "My Task" and opening up Assignment Details.



Most tasks involve several steps that are accomplished over an extended period and remain open at month- or quarter-end. On a quarterly basis, the Army FIP PMO will notify via e-mail the action items that are due for completion in the current and upcoming fiscal quarter to the applicable functional agencies. Owner/Leads will report on their progress for all the delegated tasks to the Army FIP PMO via the FIAR Tool.

Percent Completed

The completion percentage that is reported should reflect the actual progress made to date. It should *not* reflect the percent of time that has elapsed compared to the finish date (e.g., reporting 50% completion when the reporting date is three (3) months after the start date of a six-month task). Although Microsoft (MS) Project Professional, the software backbone of the FIAR plan, calculates the percent complete for the "parent" tasks of subordinate tasks based on duration of time, the percent complete for subordinate tasks are provided by the Owner/Lead and are not subject to the same MS Project Professional constraint.

The Army FIP PMO will perform an analysis to determine whether the proposed update conflicts with any milestones or other related tasks. If the proposed update does not conflict with any relevant milestones or other tasks, the Army FIP PMO will approve the change and notify the Owner/Lead via the Notes feature of the FIAR Tool.

If the proposed update conflicts with any relevant milestones or other tasks, the Army FIP PMO will advise the Owner/Lead via the FIAR Tool of alternative progress rate that may be acceptable.

After reviewing the Army FIP PMO feedback, the Owner/Lead may decide to:

  - Revise their proposed progress rate to resolve any conflict and notify the Army FIP PMO, or
  - Re-report the proposed progress rate and submit written justification for the update to include:
    - Detailed explanation for the proposed progress rate
    - Brief the ARMY FIP WG at the next quarterly IPR, if requested

- The ARMY FIP WG will:
  - Review the justification provided by the Owner/Lead
  - Approve the update or
  - Disapprove the justification and return it to Owner/Lead for action

The Owner/Lead will implement the recommendations of the ARMY FIP WG and the Army FIP PMO will revise the Army FIP accordingly.

XV. Conflict Resolution Process

Background

Disputes between organizations must be minimized to ensure achievement of the overarching Army goal of a favorable audit opinion. Conflicts must be resolved timely at the lowest hierarchical level. The OASA (FM&C) will assist in organizing a resolution if necessary. This section provides the Army business rules for conflict resolution.

Sources of Conflict

Sources of conflict may include:

- <u>Disputed Tasks</u>. Disputes arise between organizations regarding the designation of Owner/Lead for the specific task(s). An organization may be nominated as an Owner/Lead for a statement line sub-category or a task. This may occur when the current Owner/Lead determines that responsibility for the task(s) more closely fits another organization or the other organization has the requisite expertise to perform the work. When and Owner/Lead nominates another organization as the new Lead for a proposed action, both organizations must reach agreement before any change is made to the Army FIP. Occasionally an organization that is nominated as the Owner/Lead by another organization does not accept the responsibility for the task(s).
- <u>Non-concurrence of task completion by support organization (OCR)</u>. Support organization may not agree that a task has been satisfactorily completed as reported by the Owner/Lead. Normally this situation occurs when the Owner/Lead fails to coordinate with all support organizations and deviates from agreed upon measures.
- <u>No Owner/Lead Identified</u>. Owner/Leads may not be identified for the required task(s). This occurs when it is not clear which organization has direct responsibility for a particular function and no organization voluntarily accepts lead responsibility for the task(s).

Conflict Resolution

The current Owner/Lead will:

- Initiate the following actions to resolve the conflict with the applicable organization(s) as soon as practicable:
  - Schedule a meeting with all affected parties to discuss the conflict
  - If the conflict cannot be resolved, request mediation from a disinterested party that is mutually acceptable to all parties
- Notify the Army FIP PMO immediately when an impasse is reached and the conflict is not resolved. In the notification, include the following:
  - Provide a detailed explanation of the conflict
  - Document the actions taken to resolve the conflict
  - Identify the alternatives considered
  - Recommend a solution

- Brief the Army FIP WG, if requested by the Army FIP PMO

When an organization is nominated as an Owner/Lead, the nominated organization must cooperate with the Owner/Lead by clearly understanding the rationale for the change in Lead. The nominated Owner/Lead should also:

- Attend a meeting with all affected parties to discuss the issue
- Accept mediation from a disinterested party if acceptable to all parties
- Participate in Army FIP WG briefing if an impasse is reached.

Conflicts that Cannot Be Resolved between Organizations

When notified of a conflict that has reached impasse, the Army FIP PMO will schedule a briefing for the next IPR meeting. The Army FIP WG will recommend a resolution of the conflict or refer the conflict to the Army Audit Committee Executives (ACE). The ACE will be the final arbiter of all conflicts and will provide guidance/direction to the applicable organizations. The Owner/Lead or Nominated Owner/Lead will implement the guidance of Army FIP WG or ACE and revise the Army FIP accordingly.

XVI. FIAR Tool Access Form – DD 2875

The DD2875 that follows MUST be used to gain access to the FIAR Tool. It contains specific information required for the FIAR Tool. You must complete this form with the appropriate information on page 1, as well as have your office's security office complete section 3, then submit this form to the Army FIP PMO mail box.

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 Social Security Numbers 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
[X] INITIAL [ ] MODIFICATION [ ] DELETION [ ] USER ID ____________

DATE *(YYYYMMDD)*

SYSTEM NAME *(Platform or Applications)*
OUSD(C) FIAR Enterprise Project Server

LOCATION *(Physical Location of System)*
1851 S. Bell Street, Crystal City, Virginia

PART I *(To be completed by Requestor)*

1. NAME *(Last, First, Middle Initial)*

2. SOCIAL SECURITY NUMBER
<please leave blank>

3. ORGANIZATION

4. OFFICE SYMBOL/DEPARTMENT

5. PHONE *(DSN or Commercial)*

6. OFFICIAL E-MAIL ADDRESS

7. JOB TITLE AND GRADE/RANK

8. OFFICIAL MAILING ADDRESS

9. CITIZENSHIP
[X] US [ ] FN
[ ] OTHER

10. DESIGNATION OF PERSON
[ ] MILITARY [X] CIVILIAN
[ ] CONTRACTOR

USER AGREEMENT

I accept the responsibility for the information and DoD system to which I am granted access and will not exceed my authorized level of system access. I understand that my access may be revoked or terminated for non-compliance with DoD security policies. I accept responsibility to safeguard the information contained in these systems from unauthorized or inadvertent modification, disclosure, destruction, and use. I understand and accept that my use of the system may be monitored as part of managing the system, protecting against unauthorized access and verifying security problems. I agree to notify the appropriate organization that issued my account(s) when access is no longer required.

IA TRAINING AND AWARENESS CERTIFICATION REQUIREMENTS *(Complete as required for user or functional level access.)*

[X] 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

Support the OUSD(C) FIAR Directorate

14. TYPE OF ACCESS REQUIRED:
[ ] AUTHORIZED [X] PRIVILEGED

15. USER REQUIRES ACCESS TO: [X] UNCLASSIFIED [ ] CLASSIFIED *(Specify category)*
[ ] OTHER ____________

16. VERIFICATION OF NEED TO KNOW
I certify that this user requires access as requested. [X]

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 *(YYYYMMDD)*

Reset

26a. NAME *(Last, First, Middle Initial)*	26b. SOCIAL SECURITY NUMBER <please leave blank>

27. REQUIRED MANDATORY INFORMATION *(Additional information)*

FIAR - PT: User Roles and Security Requirements = Please check the appropriate level and circle the group name.

Level Designation	Group Name	Minimum Security Requirement
Level 2		
A	FIAR PT Support Administrator	NACI or NACLC
B	Project Manager	NACI or NACLC
Level 3		
A	Tasks Manager	NACI or NACLC
B	DoD Readers Group	NACI or NACLC
C	GAO Audit Group	NACI or NACLC

Person who manages Microsoft software licensing for this user is :
Software POC's phone number :
Software POC's e-mail address :
If Level 2 was selected, please also provide :
Network person who can provide user's security and firewall information is :
Network POC's phone number :
Network POC's e-mail address : Person who manages Microsoft software licensing for this user is :

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 DESIGNATION ☐ LEVEL I ☐ LEVEL II ☐ LEVEL III	
29. VERIFIED BY *(Print name)*	30. SECURITY MANAGER TELEPHONE NUMBER	31. SECURITY MANAGER SIGNATURE	32. DATE *(YYYYMMDD)*

PART IV - COMPLETION BY AUTHORIZED STAFF PREPARING ACCOUNT INFORMATION

TITLE:	SYSTEM OUSD(C) FIAR Enterprise Project Server	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)*

Reset

INSTRUCTIONS

The prescribing document is as issued by using DoD Component.

A. PART I: The following information is provided by the user when establishing or modifying their USER ID.

(1) Name. The last name, first name, and middle initial of the user.

(2) Social Security Number. The social security number of user.

(3) Organization. The user's current organization (i.e. DISA, SDI, DoD and government agency or commercial firm).

(4) Office Symbol/Department. The office symbol within the current organization (i.e. SDI).

(5) Telephone Number/DSN. The Defense Switching Network (DSN) phone number of the user. If DSN is unavailable, indicate commercial number.

(6)Official E-mail Address. The user's official e-mail address.

(7) Job Title/Grade/Rank. The civilian job title (Example: Systems Analyst, GS-14, Pay Clerk, GS-5)/military rank (COL, United States Army, CMSgt, USAF) or "CONT" if user is a contractor.

(8) Official Mailing Address. The user's official mailing address.

(9) Citizenship (US, Foreign National, or Other).

(10) Designation of Person (Military, Civilian, Contractor).

IA Training and Awareness Certification Requirements. User must indicate if he/she has completed the Annual Information Awareness Training and the date.

(11) User's Signature. User must sign the DD Form 2875 with the understanding that they are responsible and accountable for their password and access to the system(s).

(12) Date. The date that the user signs the form.

B. PART II: The information below requires the endorsement from the user's Supervisor or the Government Sponsor.

(13). Justification for Access. A brief statement is required to justify establishment of an initial USER ID. Provide appropriate information if the USER ID or access to the current USER ID is modified.

(14) Type of Access Required: Place an "X" in the appropriate box. (Authorized - Individual with normal access. Privileged - Those with privilege to amend or change system configuration, parameters, or settings.)

(15) User Requires Access To: Place an "X" in the appropriate box. Specify category.

(16) Verification of Need to Know. To verify that the user requires access as requested.

(16a) Expiration Date for Access. The user must specify expiration date if less than 1 year.

(17) Supervisor's Name (Print Name). The supervisor or representative prints his/her name to indicate that the above information has been verified and that access is required.

(18) Supervisor's Signature. Supervisor's signature is required by the endorser or his/her representative.

(19) Date. Date supervisor signs the form.

(20) Supervisor's Organization/Department. Supervisor's organization and department.

(20a) E-mail Address. Supervisor's e-mail address.

(20b) Phone Number. Supervisor's telephone number.

(21) Signature of Information Owner/OPR. Signature of the functional appointee responsible for approving access to the system being requested.

(21a) Phone Number. Functional appointee telephone number.

(21b) Date. The date the functional appointee signs the DD Form 2875.

(22) Signature of Information Assurance Officer (IAO) or Appointee. Signature of the IAO or Appointee of the office responsible for approving access to the system being requested.

(23) Organization/Department. IAO's organization and department.

(24) Phone Number. IAO's telephone number.

(25) Date. The date IAO signs the DD Form 2875.

(27) Optional Information. This item is intended to add additional information, as required.

C. PART III: Certification of Background Investigation or Clearance.

(28) Type of Investigation. The user's last type of background investigation (i.e., NAC, NACI, or SSBI).

(28a) Date of Investigation. Date of last investigation.

(28b) Clearance Level. The user's current security clearance level (Secret or Top Secret).

(28c) IT Level Designation. The user's IT designation (Level I, Level II, or Level III).

(29) Verified By. The Security Manager or representative prints his/her name to indicate that the above clearance and investigation information has been verified.

(30) Security Manager Telephone Number. The telephone number of the Security Manager or his/her representative.

(31) Security Manager Signature. The Security Manager or his/her representative indicates that the above clearance and investigation information has been verified.

(32) Date. The date that the form was signed by the Security Manager or his/her representative.

D. PART IV: This information is site specific and can be customized by either the DoD, functional activity, or the customer with approval of the DoD. This information will specifically identify the access required by the user.

E. DISPOSITION OF FORM:

TRANSMISSION: Form may be electronically transmitted, faxed, or mailed. Adding a password to this form makes it a minimum of "FOR OFFICIAL USE ONLY" and must be protected as such.

FILING: Original SAAR, with original signatures in Parts I, II, and III, must be maintained on file for one year after termination of user's account. File may be maintained by the DoD or by the Customer's IAO. Recommend file be maintained by IAO adding the user to the system.