



Defense Finance and Accounting Service

DFAS 7900.4-M

Financial Management Systems Requirements Manual
Volume 14, Audit Trails and System Controls

May 2011

Financial Management Center of Excellence

SUBJECT: Financial Management Systems Requirements
Volume 14, Audit Trails and System Controls

1. PURPOSE

- a. This Volume presents the financial management system design and implementation requirements for Department of Defense (DoD) military components' and agencies' Audit Trails and System Controls financial management systems. This Volume is part of the publication which reissues Defense Finance and Accounting Service (DFAS) 7900.4-G, "Federal Requirements for Financial Management Systems," commonly known as the "Blue Book," as a multivolume Manual titled DFAS 7900.4-M. The Blue Book is a comprehensive compilation of the Federal Financial Management Improvement Act (FFMIA) and DoD system requirements.
- b. The Blue Book serves as a "roadmap" to Federal and DoD financial management system requirements by major financial management functional areas and the authoritative sources, and will assist managers who are responsible for financial management systems in planning, designing, enhancing, modifying, and implementing financial management systems. Managers are ultimately responsible for being knowledgeable of and complying with the various authoritative sources of financial requirements (both legislative and regulatory). The Blue Book guidance and procedures are contained in several volumes located on the DFAS Reference Library at <http://www.dfas.mil/dfasffmia/bluebook.html>. Appendix 4 of the Blue Book includes links to where authoritative sources may be accessed.
- c. Adherence to these requirements will enable the DoD military components and agencies to meet Federal mandates and will help facilitate DFAS progress toward reaching its strategic goal of providing services faster, better, and cheaper through intelligent systems. The objective of this Volume is to promulgate the financial management systems requirements for system and program managers' use in developing functionality related to audit trails and system controls.

2. APPLICABILITY:

Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DoD.

3. POLICY:

a. This Volume provides a synopsis of Federal and DoD financial system requirements, mandated by policy, for financial management related to audit trails and system controls. It is a comprehensive compilation of financial management systems requirements mandated by Public Law 104-208, “Federal Financial Management Improvement Act of 1996” September 30, 1996.

b. This Volume incorporates revisions to existing financial system requirements from the authoritative sources **via highlighting the appropriate text in bolded blue font**. See Appendix 2 of DFAS 7900.4-M for a complete listing and description of the financial system requirements changes, deletions, and additions, listed by major financial system requirements functional area.

c. Users of this Volume may forward questions, comments and suggested changes to:

Defense Finance and Accounting Service
Financial Management Center of Excellence
Attn: Integration and Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249

E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

a. Within DoD, various organizations operate financial management systems. In an overall scheme, many of these systems should be linked in an integrated network. However, these systems frequently “stand-alone” or “stovepipe” systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, “data calls,” or other inefficient and error-prone methods.

b. DFAS functions as the primary Departmental entity responsible for producing a Trial Balance from the ERP general ledger and preparing the financial reports for the DoD. Much of the data used by DFAS to carry out the DoD’s accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements. Appendix 5 of DFAS 7900.4-M contains Federal and DoD guidance on FFMIA compliance, evaluation, and reporting.

5. PROCEDURES:

Procedures are presented in each Volume of this Manual as appropriate.

6. RELEASABILITY:

UNLIMITED. This Volume as part of DFAS 7900.4-M is approved for public release and may be accessed at <http://www.dfas.mil/dfasffmia/bluebook.html>

7. EFFECTIVE DATE: This Volume is effective immediately.

Steve Bonta
Director, Financial Management
Center of Excellence

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AUDIT TRAILS AND SYSTEM CONTROLS INTRODUCTION

Financial management systems must be able to record and keep track of financial transactions and related information in order to provide a basis for central financial control. Audit trails—documentation of transactions from their inception to final disposition and reporting in the books of original entry—are critical to providing support for transactions and account balances. While audit trails are essential to auditors and system evaluators, they are also necessary for the day-to-day operations of systems. Reliable audit trails permit verification of transactions to ensure that they are properly recorded, classified, coded and posted to all affected accounts. Additionally, audit trails allow for the detection and tracing of rejected or suspended transactions and correction in a timely manner. All transactions, including computer-generated computations, must be traceable to individual source records. Adequate audit trails allow tracing from source documents of financial events to general ledger account balances through successive levels of summarization and financial reports/statements. Tracing summarized information backward from the reporting entity level to the transaction source level is a tedious and demanding job; however, documentation is accessible through the successive levels of summarization if the audit community has the available resources.

Commensurate with reliable documentation for transactions are adequate systems controls and documentation. Financial management systems must comply with a myriad of functional and technical requirements to ensure that DoD's financial management and accounting objectives are met in an economical and efficient manner. The design of an accounting system must include the required interfaces with other systems or connections within the various segments of the immediate accounting system. System documentation should be detailed and comprehensive and include the internal controls incorporated in the system. Such documentation should be in enough detail to be understood by computer personnel and/or systems accountants assigned to develop applicable software. Documentation also provides information used to test systems to ensure that they process transactions and financial data in accordance with requirements.

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.001			To support the Audit Trails process, the Core financial system must provide automated functionality to generate an audit trail of transactions recorded as a document moves from its source through all document statuses. The initial source may be documents that were entered online, system-generated, interfaced from other systems or modules, or converted during implementations or software upgrades.	OFFM-NO-0106, Jan 06, SME-01		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_1
Audit Trails (Transaction Documentation)	14.01.005			To support the Document Referencing and Modification process, the core financial system must provide automated functionality to re-open a closed document to allow further processing against it, without requiring a new or amended document number.	OFFM-NO-0106, Jan 06, SMC-07		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_4

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.009			To support the Audit Trails process, the Core financial system must provide automated functionality to capture all document change events (additions, modifications and cancellations), including the date/time and User ID.	OFFM-NO-0106, Jan 06, SME-02		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Maintain Asset Information□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasur	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_6
Audit Trails (Transaction Documentation)	14.01.014			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to suspend documents that fail transaction processing edits, funds control edits, or tolerance checks.	OFFM-NO-0106, Jan 06, SMB-13		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_7

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.020			An automated Defense Finance and Accounting Service (DFAS) system shall maintain or create controls to ensure that all transactions are processed correctly. These controls should include tools to identify and track numbers, types, and dollar amounts of the transactions received and generated by DFAS.		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.1	Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_8
Audit Trails (Transaction Documentation)	14.01.021			An automated Defense Finance and Accounting Service (DFAS) system shall maintain or create controls to ensure that specific edits are applied by type of transaction in each finance or accounting system. Those transactions that fail to pass edits shall be assigned for research and correction by DFAS and/or the DoD Component.		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.3	Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_9

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.025			To support the General Ledger Analysis and Reconciliation process, the Core financial system must generate the Daily General Ledger (GL) and Subsidiary Ledger Exception Report. Result is a list of GL control accounts by internal fund code whose balances differ from the subsidiary ledgers. Report lines include the GL control account balance, the balance of the open documents in the subsidiary ledger, and the difference.	OFFM-NO-0106, Jan 06, GLE-02		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_11
Audit Trails (Transaction Documentation)	14.01.027			An automated Defense Finance and Accounting Service (DFAS) system shall maintain or create controls to ensure that all transactions generated are edited to assure accuracy, e.g., that the transaction is identified correctly in terms of the type of transaction, reported quantity(ies), and dollar amount(s).		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.2	Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_13

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.028			An automated Defense Finance and Accounting Service (DFAS) system shall ensure that all transactions that occur during a reporting period are uniquely identified with the reporting period and processed in order to meet the reporting schedule due dates.		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.4	Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_14
Audit Trails (Transaction Documentation)	14.01.030			To support the Document and Transaction Control process, the Core financial system must validate that duplicate documents are not recorded, e.g., by editing document numbers or storing additional information that make the document number unique (as in date stamp on a utility bill).	OFFM-NO-0106, Jan 06, SMB-06		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_15

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.031			To support the Document and Transaction Control process, the Core financial system must notify the user when online documents fail funds control edits, transaction processing edits, or tolerance checks. Provide the notification on the document entry screen, and include the nature of each error and the validation level (rejection, warning or information only). Retain errors with the document until they have been resolved.	OFFM-NO-0106, Jan 06, SMB-12		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_16
Audit Trails (Transaction Documentation)	14.01.032			To support the Document and Transaction Control process, the Core financial system must validate transaction accounting classification elements. Prevent the recording of transactions with missing, invalid or inactive classification elements or values.	OFFM-NO-0106, Jan 06, SMB-30		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_17

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.034			To support the General Ledger Analysis and Reconciliation process, the Core financial system must generate the GL Supporting Documents Report as of the current system date. Parameters include a GL control account and Treasury Account Symbol (TAS) or internal fund code. Result is the GL account balance, and a list of the open documents and balances supporting the GL account balance.	OFFM-NO-0106, Jan 06, GLE-03		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_19
Audit Trails (Transaction Documentation)	14.01.035			To support the Financial Reporting process, the Core financial system must provide automated functionality to validate Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II data prior to submission of the FACTS I and FACTS II Adjusted Trial Balances (ATBs) and the Government wide Financial Report System (GFRS) report to Treasury's Financial Management Service (FMS) and provide the option to run validation edits on demand.	OFFM-NO-0106, Jan 06, GLG-08		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_20

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.036			To support the Document and Transaction Control process, the Core financial system must validate transaction-associated FACTS attributes. Prevent the recording of transactions with missing, invalid or inactive FACTS attributes.	OFFM-NO-0106, Jan 06, SMB-31		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_21
Audit Trails (Transaction Documentation)	14.01.037			To support the Audit Trails process, the Core financial system must provide automated functionality to capture the following additional information on converted documents: <ul style="list-style-type: none"> • Legacy system identifier • Legacy system document number. 	OFFM-NO-0106, Jan 06, SME-05		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_22

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.039			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define over tolerances for all obligations or by obligation type.	OFFM-NO-0106, Jan 06, SMB-20		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_24
Audit Trails (Transaction Documentation)	14.01.040			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define the valid values for the following acquisition information: <ul style="list-style-type: none"> • North American Industry Classification System (NAICS) business codes • Standard Industrial Classification (SIC) codes • Product and service codes • Free On Board (FOB) shipping points • Ship to locations (destination codes). 	OFFM-NO-0106, Jan 06, SMB-22		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_25

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.041			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following document line item information on spending documents: <ul style="list-style-type: none"> • Quantity • Unit of measure • Unit Price • Extended Price • Description • Product service codes • FOB shipping points • Ship to locations (destination codes). 	OFFM-NO-0106, Jan 06, SMB-24		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_26
Audit Trails (Transaction Documentation)	14.01.042	Y		To add value to the Document and Transaction Control process, the Core financial system should provide automated functionality to define tolerances by percentage, dollar amount or quantity for final payments that are less than the referenced obligation document line amounts, and use them to control erroneous de-obligations of the funds.	OFFM-NO-0106, Jan 06, SMB-35		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_27

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.043			To support the Audit Trails process, the Core financial system must provide automated functionality to query document additions, modifications and cancellations. Parameters include: • User ID • Document number • Document type • Change type (add, modify, cancel) • Transaction date range • Accounting period. Results include all parameter values, document numbers, date and time stamps.	OFFM-NO-0106, Jan 06, SME-03		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_28
Audit Trails (Transaction Documentation)	14.01.046			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture a unique system-generated or agency-assigned document number for each document and document modification.	OFFM-NO-0106, Jan 06, SMB-01		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_31

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.047			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture a unique system-generated number to identify each general ledger transaction. Associate one or more general ledger transactions with a document and document modifications.	OFFM-NO-0106, Jan 06, SMB-02		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_32
Audit Trails (Transaction Documentation)	14.01.048			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to associate referenced documents in the processing chain, such as when an obligation document references one or more prior commitment documents.	OFFM-NO-0106, Jan 06, SMB-03		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_33

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.049			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture a reimbursable agreement number and one other agency-assigned source document number in separate fields on all spending documents. The agency-assigned source document number may be a purchase requisition number, contract number and associated delivery /task order number, purchase order number, blanket purchase agreement number and associated call number, grant number, travel order number, etc.	OFFM-NO-0106, Jan 06, SMB-04		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_34
Audit Trails (Transaction Documentation)	14.01.050			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define document numbering as system-generated or agency-assigned by document type.	OFFM-NO-0106, Jan 06, SMB-05		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_35

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.051			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the source system and the source system document number of each interfaced document.	OFFM-NO-0106, Jan 06, SMB-07		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_36
Audit Trails (Transaction Documentation)	14.01.052			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture goods delivery and service performance period start and end dates on documents where the period of performance is a validation for future processing, e.g., • Contracts • Blanket purchase agreements • Reimbursable agreements • Travel orders • Grants.	OFFM-NO-0106, Jan 06, SMB-08		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_37

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.053			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following data elements when establishing reimbursable agreements: <ul style="list-style-type: none"> • Reimbursable agreement number • Reimbursable agreement amount • Billing limit • Billing terms • Accounting classification information • Source (federal, other non-federal entities, or public). 	OFFM-NO-0106, Jan 06, SMB-09		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_38
Audit Trails (Transaction Documentation)	14.01.054			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to prevent the recording of erroneous transactions by rejecting documents that fail transaction processing edits.	OFFM-NO-0106, Jan 06, SMB-11		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_39

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.055			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to hold documents for completion or processing at a later date. Segregate held from suspended documents	OFFM-NO-0106, Jan 06, SMB-14		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_40
Audit Trails (Transaction Documentation)	14.01.056			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to process suspended documents when external referenced data that caused the system to suspend processing of a document is corrected, such as when funds become available or the Central Contractor Registration (CCR) vendor status changes from expired to active.	OFFM-NO-0106, Jan 06, SMB-15		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_41

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.057			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to cancel (permanently close) posted documents.	OFFM-NO-0106, Jan 06, SMB-17		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_42
Audit Trails (Transaction Documentation)	14.01.058			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to delete held or suspended documents.	OFFM-NO-0106, Jan 06, SMB-18		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_43

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.059			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate that valid values for the following acquisition information are captured on spending documents: <ul style="list-style-type: none"> • NAICS business codes • SIC codes • Product service codes • FOB shipping points • Ship to locations (destination codes). 	OFFM-NO-0106, Jan 06, SMB-23		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_44
Audit Trails (Transaction Documentation)	14.01.060			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate that the sum of all document line items is equal to the document total.	OFFM-NO-0106, Jan 06, SMB-25		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_45

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.061			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to derive the default accounting period from the transaction date. Prevent user override.	OFFM-NO-0106, Jan 06, SMB-27		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_46
Audit Trails (Transaction Documentation)	14.01.062			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to record subsequent activity against a document with the transaction date of that activity (e.g., the payment voucher), not the transaction date of the original document (e.g., the referenced obligation).	OFFM-NO-0106, Jan 06, SMB-29		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_47

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.063	Y		To add value to the Document and Transaction Control process, the Core financial system should provide automated functionality to define under tolerances for all obligations or by obligation type.	OFFM-NO-0106, Jan 06, SMB-36		Collect <input type="checkbox"/> Disburse <input type="checkbox"/> Execute Apportionment and Allocate Funds <input type="checkbox"/> Execute Continuing Resolution <input type="checkbox"/> Execute Rescission, Cancellation and Deferrals <input type="checkbox"/> Manage Baseline for Reprogramming <input type="checkbox"/> Manage Execution Fund Account <input type="checkbox"/> Manage Execution with Treasury <input type="checkbox"/> Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	Transaction_Audit_Trails_48
Audit Trails (Transaction Documentation)	14.01.064			An automated Defense Finance and Accounting Service (DFAS) system shall ensure that the preparation of all financial reports is consistent from one reporting period to another reporting period and the same financial information is used as the source for different reports whenever the same information is reported.		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.5			

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.065			An automated Defense Finance and Accounting Service (DFAS) system shall ensure that the ending balances for one reporting period will be perpetuated as the beginning balances for the subsequent reporting period and shall be carried forward without change.		DoDFMR Vol 6A, Nov 08, Ch 2, 020202.B.6			
Audit Trails (Transaction Documentation)	14.01.066			An automated Defense Finance and Accounting Service (DFAS) system shall ensure that all transactions applicable to the effective period of the report have been edited and posted to the official accounting records.		DoDFMR Vol 6A, Feb 09, Ch 2, 020202.B.7.a			
Audit Trails (Transaction Documentation)	14.01.068			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to allow users to select suspended and held documents for continued processing.	OFFM-NO-0106, Jan 06, SMB-16				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.069			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define tolerances by percentage, “not-to-exceed” dollar amounts, or “not-to-exceed” quantities at the document line level, and use them to control overages by document line for the following relationships: • Obligations to commitments • Receipts to obligations • Invoices to obligations	OFFM-NO-0106, Jan 06, SMB-19				
Audit Trails (Transaction Documentation)	14.01.071			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to derive the default transaction date from the current system date.	OFFM-NO-0106, Jan 06, SMB-26				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.072			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture an agency-specified transaction date (i.e., allow the agency to override the default transaction date with a date in any open accounting period).	OFFM-NO-0106, Jan 06, SMB-28				
Audit Trails (Transaction Documentation)	14.01.073			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to validate transactions that would post to United States Standard General Ledger (USSGL) accounts (e.g., borrowing authority, contract authority, or investments) to ensure that the associated fund code is designated as having the appropriate RT7 code.	OFFM-NO-0106, Jan 06, SMB-32				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.074			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following dates on all transactions: <ul style="list-style-type: none"> • Transaction date - The date a transaction is effective in the general ledger (i.e., the date a financial event is recognized). • System date - The actual date a transaction is processed by the system. This date is assigned by the computer and may not be modified. 	OFFM-NO-0106, Jan 06, SMB-33				
Audit Trails (Transaction Documentation)	14.01.075	Y		To add value to the Document and Transaction Control process, the Core financial system should record transactions in both foreign currency and U.S. dollars in all Core system modules	OFFM-NO-0106, Jan 06, SMB-34				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.076			To support the General Ledger Analysis and Reconciliation process, the Core financial system must provide automated functionality to query general ledger account balances. Parameters include beginning and ending accounting period, and TAS or internal fund code. Result is beginning account balances, period activity, and ending account balances for the period and TAS, or internal fund code, specified. Drill-down from period activity to supporting general ledger transactions; from general ledger transactions to supporting documents; and from supporting documents to other documents in the document chain.	OFFM-NO-0106, Jan 06, GLE-01				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.077			To support the Audit Trails process, the Core financial system must provide automated functionality to generate an audit trail of all accounting classification structure additions, changes and deactivations, including the effective dates of the changes.	OFFM-NO-0106, Jan 06, SME-04				
System Controls and Documentation	14.02.001			To meet Operations requirements, the Core financial system must deliver an event logging capability for systems, transactions, tables, and system parameters. The logs must include the following: <ul style="list-style-type: none"> • User ID • System date • Time • Type of activity (i.e., add, modify, delete) • Old value • New value. (For example, provide a log of all attempts to log onto the system or track changes to the prompt pay interest rate value.) 	OFFM-NO-0106, Jan 06, TLI-09		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_1

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.002			<p>To meet Interoperability requirements, the Core financial system must deliver API processing controls to ensure real time transactions or batch transactions files are received from authorized sources, complete and not duplicates. In addition, the API must ensure that where batch files are used:</p> <ul style="list-style-type: none"> • The number of transactions in a received file matches a control record count • The dollar total of transactions in a file matches a control amount • The sender is notified of erroneous transactions • The erroneous transactions are automatically returned to the sender. 	OFFM-NO-0106, Jan 06, TLD-05		Collect <input type="checkbox"/> Disburse <input type="checkbox"/> Execute Apportionment and Allocate Funds <input type="checkbox"/> Execute Continuing Resolution <input type="checkbox"/> Execute Rescission, Cancellation and Deferrals <input type="checkbox"/> Manage Baseline for Reprogramming <input type="checkbox"/> Manage Execution Fund Account <input type="checkbox"/> Manage Execution with Treasury <input type="checkbox"/> Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_2

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.003			To meet Operations requirements, the Core financial system must deliver a process scheduling capability. Allow the agency to define, initiate, monitor and stop system processes (e.g., online availability, batch jobs, and system maintenance).	OFFM-NO-0106, Jan 06, TLI-01		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_3
System Controls and Documentation	14.02.009			To meet Interoperability requirements, the Core financial system must process API transactions using the same business rules, program logic, and edits used by the system in processing transactions submitted through the application client.	OFFM-NO-0106, Jan 06, TLD-03		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_4

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.012			To meet the system's documentation requirements, the Core financial system must keep all documentation (software, system, operations, user manuals, operating procedures, etc.) up-to-date and readily available for examination.	OMB Circular A-127, Jan 09, Sec. 6.K		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_6
System Controls and Documentation	14.02.013			To meet the system's documentation requirements, the Core financial system must keep user documentation in sufficient detail to permit a person, knowledgeable of the agency's programs and of systems generally, to obtain a comprehensive understanding of the entire operation of each system.	OMB Circular A-127, Jan 09, Sec. 6.K		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_7

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.014			To meet the system's documentation requirements, the Core financial system must keep technical system documentation such as requirements documents, systems specifications and operating instructions shall be adequate to enable technical personnel to operate the system in an effective and efficient manner.	OMB Circular A-127, Jan 09, Sec. 6.K		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_8
System Controls and Documentation	14.02.044			To facilitate the system's training requirements, the Core financial system must provide adequate training and appropriate user support to the users of the core financial systems, based on the level, responsibility and roles of individual users. Training shall enable the users of the systems at all levels to understand, operate and maintain the system.	OMB Circular A-127, Jan 09, Sec. 6.L		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_11

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.051	Y		To add value to the Operations functionality, the Core financial system should deliver the capability to process queued jobs (i.e. reports, transaction files from interfacing systems, bulk record updates) with no online performance degradation.	OFFM-NO-0106, Jan 06, TLI-12		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_16
System Controls and Documentation	14.02.052			To meet the system's documentation requirements, the agency's financial management systems and processing instructions shall be clearly documented in hard copy or electronically in accordance with (a) the requirements contained in the core financial system requirements document issued by FSIO or (b) other applicable requirements.	OMB Circular A-127, Jan 09, Sec. 6.K		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_17

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.059			To meet Documentation requirements, the Core financial system must deliver documentation that identifies all software and hardware products needed by an agency to install, operate, access, and maintain the application. Delivered hardware and software documentation must specifically identify those products that are intended to be purchased or licensed as part of the product licensing agreement, and those products needed to meet any technical and functional requirement that must be acquired separately by the agency.	OFFM-NO-0106, Jan 06, TLK-01		Collect <input type="checkbox"/> Disburse <input type="checkbox"/> Execute Apportionment and Allocate Funds <input type="checkbox"/> Execute Continuing Resolution <input type="checkbox"/> Execute Rescission, Cancellation and Deferrals <input type="checkbox"/> Manage Baseline for Reprogramming <input type="checkbox"/> Manage Execution Fund Account <input type="checkbox"/> Manage Execution with Treasury <input type="checkbox"/> Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_24

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.060			To meet Documentation requirements, the Core financial system must deliver application design documentation. This documentation must include the following: <ul style="list-style-type: none"> • Description of the application's design/architecture and integrated technologies • Database specifications • Data dictionary • Entity relationship diagrams • Internal file record layouts • Cross references between internal files, database tables and data-entry screens • Program module specifications including firmware and program source code • System flowcharts. Application documentation must identify known problems (software bugs) and recommended work around.	OFFM-NO-0106, Jan 06, TLK-02		Collect <input type="checkbox"/> Disburse <input type="checkbox"/> Execute Apportionment and Allocate Funds <input type="checkbox"/> Execute Continuing Resolution <input type="checkbox"/> Execute Rescission, Cancellation and Deferrals <input type="checkbox"/> Manage Baseline for Reprogramming <input type="checkbox"/> Manage Execution Fund Account <input type="checkbox"/> Manage Execution with Treasury <input type="checkbox"/> Manage Financial Managemen	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_25

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.061			<p>To meet Documentation requirements, the Core financial system must deliver product installation and maintenance documentation. Installation documentation must describe the following items:</p> <ul style="list-style-type: none"> • Product release content • Third party software configuration requirements • Database installation steps • The directory structure for locating application data, programs, files, tables including drive mappings • Hardware driver installation and configuration • Application security set-up and maintenance • Software configuration instructions • Operating parameter definitions and any other required set-up data • Software build instructions • Vendor supplied configuration tools • Interface processes to be installed • Startup scripts needed to initiate the software 	OFFM-NO-0106, Jan 06, TLK-03		Collect <input type="checkbox"/> Disburse <input type="checkbox"/> Execute Apportionment and Allocate Funds <input type="checkbox"/> Execute Continuing Resolution <input type="checkbox"/> Execute Rescission, Cancellation and Deferrals <input type="checkbox"/> Manage Baseline for Reprogramming <input type="checkbox"/> Manage Execution Fund Account <input type="checkbox"/> Manage Execution with Treasury <input type="checkbox"/> Manage Financial Managemen	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_26

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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- Test steps needed to verify correct installation.

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.062			<p>To meet Documentation requirements, the Core financial system must deliver system operations and user manuals. Documentation must explain the following system operations:</p> <ul style="list-style-type: none"> • System start-up • Shutdown • Monitoring • Recovery/re-start • Internal processing controls • Archiving and application security. <p>User documentation must explain in detail how to execute available functionality in each application component and must cover instructions for the following:</p> <ul style="list-style-type: none"> • Access procedures • User screen layout • Standard report layout and content • Transaction entry • Workflow • Batch job initiation • GL and transaction maintenance • Year-end processing • Error codes with descriptions • Recovery steps • Trouble shooting procedures. 	OFFM-NO-0106, Jan 06, TLK-04		Collect <input type="checkbox"/> Disburse <input type="checkbox"/> Execute Apportionment and Allocate Funds <input type="checkbox"/> Execute Continuing Resolution <input type="checkbox"/> Execute Rescission, Cancellation and Deferrals <input type="checkbox"/> Manage Baseline for Reprogramming <input type="checkbox"/> Manage Execution Fund Account <input type="checkbox"/> Manage Execution with Treasury <input type="checkbox"/> Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_27

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.063			To meet Documentation requirements, the Core financial system must deliver documentation updates concurrent with the distribution of new software releases. Release notes must clearly identify all changes made to the system's functionality, operation or required computing hardware and software.	OFFM-NO-0106, Jan 06, TLK-05		Collect <input type="checkbox"/> Disburse <input type="checkbox"/> Execute Apportionment and Allocate Funds <input type="checkbox"/> Execute Continuing Resolution <input type="checkbox"/> Execute Rescission, Cancellation and Deferrals <input type="checkbox"/> Manage Baseline for Reprogramming <input type="checkbox"/> Manage Execution Fund Account <input type="checkbox"/> Manage Execution with Treasury <input type="checkbox"/> Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	System_Controls_And_Documentation_28
System Controls and Documentation	14.02.064			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define the level of fund control edits and tolerance checks as one of the following: <ul style="list-style-type: none"> • Rejection • Warning (override authority needed to post transaction) • Information only (no override needed). 	OFFM-NO-0106, Jan 06, SMB-10				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.065			To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following accounting line item detail on all documents: <ul style="list-style-type: none"> • Line item number • Line item amount • Line item accounting classification information. 	OFFM-NO-0106, Jan 06, SMB-21				
System Controls and Documentation	14.02.066			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate documents in the processing chain, and bring forward accounting and non-financial information from one document to another, when the previously recorded document is referenced, (e.g., commitment to obligation, receivable to collection). This is to include accounting classification, vendor and customer information.	OFFM-NO-0106, Jan 06, SMC-01				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.067			To meet Infrastructure requirements, the Core financial system must ensure the delivered system includes a Structured Query Language (SQL) compliant relational database.	OFFM-NO-0106, Jan 06, TLB-01				
System Controls and Documentation	14.02.068	Y		To add value to the Infrastructure functionality, the Core financial system should operate in a mainframe environment Operating System (OS).	OFFM-NO-0106, Jan 06, TLB-02				
System Controls and Documentation	14.02.069	Y		To add value to the Infrastructure functionality, the Core financial system should operate in a server computing environment running under UNIX, LINUX, and Windows Server 2000 or above.	OFFM-NO-0106, Jan 06, TLB-03				
System Controls and Documentation	14.02.070	Y		To add value to the Infrastructure functionality, the Core financial system should operate in an Apple Macintosh system environment.	OFFM-NO-0106, Jan 06, TLB-04				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.071			To meet Interoperability requirements, the Core financial system must deliver a capability to import and process standard transactions generated by other systems.	OFFM-NO-0106, Jan 06, TLD-01				
System Controls and Documentation	14.02.072			To meet Interoperability requirements, the Core financial system must deliver data record layouts for all standard transactions that can be accepted by the application's API facility. Transactions must include sufficient data to enable complete validation and processing by the receiving system.	OFFM-NO-0106, Jan 06, TLD-02				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.073			To meet Interoperability requirements, the Core financial system must deliver the capability to suspend erroneous Application program interface (API) transactions. Suspense processing must include the ability to perform the following functions: <ul style="list-style-type: none"> • Report suspended transactions • Retrieve, view, correct and process, or cancel suspended transactions • Automatically re-process transactions • Report re-processed transactions. 	OFFM-NO-0106, Jan 06, TLD-04				
System Controls and Documentation	14.02.074			To meet Interoperability requirements, the Core financial system must generate API transaction edit error records using a data layout defined by the vendor (i.e., provide two-way interface support).	OFFM-NO-0106, Jan 06, TLD-06				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.075			To meet Interoperability requirements, the Core financial system must deliver the capability to connect to an agency operated e-mail system. This capability must include the ability to distribute application generated text messages with attached files.	OFFM-NO-0106, Jan 06, TLD-07				
System Controls and Documentation	14.02.076	Y		To add value to the Interoperability functionality, the Core financial system should support direct EDI translation compliant with American National Standards Institute (ANSI) X-12 standards to enable electronic data exchanges with designated trading partners	OFFM-NO-0106, Jan 06, TLD-08				
System Controls and Documentation	14.02.077	Y		To add value to the Interoperability requirements, the Core financial system should deliver an integrated Extensible Markup Language (XML) parsing capability.	OFFM-NO-0106, Jan 06, TLD-09				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.078	Y		To add value to the Interoperability requirements, the Core financial system should deliver a capability to exchange data using the Extensible Business Reporting Language.	OFFM-NO-0106, Jan 06, TLD-10				
System Controls and Documentation	14.02.079			To meet Operations requirements, the Core financial system must Maintain internal database consistency at all times. In the event of a system failure the system must have the capability to: <ul style="list-style-type: none"> • Back out incompletely processed transactions • Restore the system to its last consistent state before the failure occurred • Re-apply all incomplete transactions previously submitted by the user • Validate internal database consistency to ensure duplicate postings are avoided • Report any data or transactions that failed to process completely. 	OFFM-NO-0106, Jan 06, TLI-02				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.080			To meet Operations requirements, the Core financial system must Generate online status messages to the operator. Include job or transaction type, name, when processing initiates, when it completes, and any processing errors encountered.	OFFM-NO-0106, Jan 06, TLI-03				
System Controls and Documentation	14.02.081			To meet Operations requirements, the Core financial system must Deliver a restart capability for all application's online and batch processing components. Batch jobs must be segmented to facilitate restart in the event of a system failure.	OFFM-NO-0106, Jan 06, TLI-04				
System Controls and Documentation	14.02.082			To meet Operations requirements, the Core financial system must Deliver common error-handling routines across functional modules. Generate meaningful and traceable error messages that allow the user or \system operator to identify and respond to reported problems.	OFFM-NO-0106, Jan 06, TLI-05				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.083			To meet operations requirements, the core financial system must deliver a document archiving capability. Include the ability to define, establish, and maintain archival criteria, such as date, accounting period, closed items, and vendors/customers inactive for a specific time period. Archiving of closed or completed detail transactions must not affect related general ledger account balances.	OFFM-NO-0106, Jan 06, TLI-06				
System Controls and Documentation	14.02.084			To meet operations requirements, the core financial system must support data archiving and record retention in accordance with rules published by the National Archives and Records Administration (NARA), GAO, and National Institute of Standards and Technology (NIST).	OFFM-NO-0106, Jan 06, TLI-07				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.085			To meet operations requirements, the core financial system must deliver the capability to restore archived data based on agency-defined criteria such as date, accounting period, or vendor/customer.	OFFM-NO-0106, Jan 06, TLI-08				
System Controls and Documentation	14.02.086			To meet Operations requirements, the Core financial system must maintain and report application usage statistics. Productivity statistics should include concurrent users, job submissions, transactions throughput, and system availability.	OFFM-NO-0106, Jan 06, TLI-10				
System Controls and Documentation	14.02.087			To meet Operations requirements, the Core financial system must deliver a capability to override the system date value used to automatically default document effective date and related transaction posting date/period. This capability is intended for system testing.	OFFM-NO-0106, Jan 06, TLI-11				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.088	Y		To add value to the Operations functionality, the Core financial system should deliver the capability to customize system logging features. Allow the agency to specify which parameters (or tables) to log. Allow the agency to turn logging feature on or off as needed).	OFFM-NO-0106, Jan 06, TLI-13				
General Controls	14.03.015			An automated accounting system shall record, preserve, and make accessible sufficient information to: (1) ensure the adequate management and accountability of an agency program, and (2) protect the legal and financial rights of the Federal Government.	OMB Circular A-130, Nov 00, Sec. 8, a.1.j		Collect <input type="checkbox"/> Disburse <input type="checkbox"/> Execute Apportionment and Allocate Funds <input type="checkbox"/> Execute Continuing Resolution <input type="checkbox"/> Execute Rescission, Cancellation and Deferrals <input type="checkbox"/> Manage Baseline for Reprogramming <input type="checkbox"/> Manage Execution Fund Account <input type="checkbox"/> Manage Execution with Treasury <input type="checkbox"/> Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	General_System_Controls_6

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.016			An automated accounting system shall incorporate records management and archival functions into the design, development, and implementation of the information systems.	OMB Circular A-130, Nov 00, Sec. 8, a.1.k		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	General_System_Controls_7
General Controls	14.03.017			An automated accounting system shall collect or create only the information necessary for the proper performance of agency functions and which has practical utility.	OMB Circular A-130, Nov 00, Sec. 8, a.2		Collect□Disburse□Execute Apportionment and Allocate Funds□Execute Continuing Resolution□Execute Rescission, Cancellation and Deferrals□Manage Baseline for Reprogramming□Manage Execution Fund Account□Manage Execution with Treasury□Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	General_System_Controls_8

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.018			An automated accounting system must follow the guidelines for Electronic Information Collection. Executive agencies under Sections 1703 and 1705 of the Government Paperwork Elimination Act (GPEA), P. L. 105-277, Title XVII are required to provide the: (1) option of the electronic maintenance, submission, or disclosure of information, when practicable as a substitute for paper; and (2) use and acceptance of electronic signatures, when practicable. Agencies will follow the provisions in OMB Memorandum M-00-10, "Procedures and Guidance on Implementing of the Government Paperwork Elimination Act."	OMB Circular A-130, Nov 00, Sec. 8, a.3		Collect <input type="checkbox"/> Disburse <input type="checkbox"/> Execute Apportionment and Allocate Funds <input type="checkbox"/> Execute Continuing Resolution <input type="checkbox"/> Execute Rescission, Cancellation and Deferrals <input type="checkbox"/> Manage Baseline for Reprogramming <input type="checkbox"/> Manage Execution Fund Account <input type="checkbox"/> Manage Execution with Treasury <input type="checkbox"/> Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	General_System_Controls_9

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.019			An automated accounting system must ensure that records management programs provide adequate and proper documentation of agency activities.	OMB Circular A-130, Nov 00, Sec. 8, a.4.a		0	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	General_System_Controls_10
General Controls	14.03.020			An automated accounting system shall limit the sharing of information that identifies individuals or contains proprietary information to that which is legally authorized, and impose appropriate conditions on use where a continuing obligation to ensure the confidentiality of the information exists.	OMB Circular A-130, Nov 00, Sec. 8, a.9.c		Collect<input type="checkbox"/>Disburse<input type="checkbox"/>Execute Apportionment and Allocate Funds<input type="checkbox"/>Execute Continuing Resolution<input type="checkbox"/>Execute Rescission, Cancellation and Deferrals<input type="checkbox"/>Manage Baseline for Reprogramming<input type="checkbox"/>Execute Execution Fund Account<input type="checkbox"/>Manage Execution with Treasury<input type="checkbox"/>Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	General_System_Controls_11

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.022			An automated accounting system shall limit the collection of information, which identifies individuals to that which is legally authorized and necessary for the proper performance of agency functions.	OMB Circular A-130, Nov 00, Sec. 8, a.9.b		Collect <input type="checkbox"/> Disburse <input type="checkbox"/> Execute Apportionment and Allocate Funds <input type="checkbox"/> Execute Continuing Resolution <input type="checkbox"/> Execute Rescission, Cancellation and Deferrals <input type="checkbox"/> Manage Baseline for Reprogramming <input type="checkbox"/> Manage Execution Fund Account <input type="checkbox"/> Manage Execution with Treasury <input type="checkbox"/> Manage Financial Manageme	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Procur	General_System_Controls_13
General Controls	14.03.026			All components of an agency's integrated financial management system must provide complete, accurate, and prompt generation and maintenance of acquisition/financial records and transactions.	JFMIP SR-02-02, page 59				
General Controls	14.03.027			All components of an agency's integrated financial management system must provide timely and efficient access to complete and accurate information, without extraneous material, to those who are internal and external to the agency and require the information.	JFMIP SR-02-02, page 59				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.028			All components of an agency's integrated financial management system must provide timely and proper sharing of common information between the acquisition and core financial systems, and other mixed systems, e.g., property management systems.	JFMIP SR-02-02, page 59				
General Controls	14.03.029			All components of an agency's integrated financial management system must provide Adequate management controls, including internal and security controls, policies, and procedures intended to protect the agency's key systems, data, and interfaces from disruption and unauthorized access or alteration, as prescribed in a variety of statutes and regulations, including, but not limited to, OMB Circulars A-123 and A-130.	JFMIP SR-02-02, page 59				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.030			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for: <ul style="list-style-type: none"> • multiple levels of system access, transaction authorization, and approval authority; • single source data entry; • validation of funds availability prior to scheduling payment; • communication of the need for additional funds; • simultaneous posting of budgetary and proprietary accounts; • prepayment examinations from diverse locations; • controls to ensure transaction processing in proper chronological/numeric 	JFMIP SR-02-02, page 60				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				sequence; and • standard edits for shared data.					
General Controls	14.03.031			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.	JFMIP SR-02-02, page 60				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.032			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide transaction details to support account balances.	JFMIP SR-02-02, page 60				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.033			To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide the capability to relate data elements to each other as discussed, through an integrated data query facility that supports ad hoc query access to financial information described in the document and also provides data analysis reporting tools.	JFMIP SR-02-02, page 60				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.034			With regard to security and internal controls, the acquisition/financial system must provide flexible security facilities to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), and access to certain functionality.	JFMIP SR-02-02, page 61				
General Controls	14.03.035			With regard to security and internal controls, the acquisition/financial system must provide capability to define access to specific functions by user name, class of user, and position.	JFMIP SR-02-02, page 61				
General Controls	14.03.036			With regard to security and internal controls, the acquisition/financial system must provide for multiple levels of approvals based on user-defined criteria, including dollar limits, type of document processed, etc.	JFMIP SR-02-02, page 61				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.037			With regard to security and internal controls, the acquisition/financial system must provide the capability to perform: reconciliation routines for internal participant accounts, ledgers, and funds; and to identify unsuccessful reconciliations via error log or error report	JFMIP SR-02-02, page 61				
General Controls	14.03.038			With regard to security and internal controls, the acquisition/financial system must establish appropriate administrative, technical and physical safeguards to ensure the security and confidentiality of records and to protect against anticipated threats or hazards to record security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained.	JFMIP SR-02-02, page 61				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.039			With regard to security and internal controls, the acquisition/financial must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user).	JFMIP SR-02-02, page 61				
General Controls	14.03.040			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture document modifications at the accounting line item level that affect the general ledger, including changes to dollar amounts and accounting classifications. Validate that funds are available prior to recording the modifications.	OFFM-NO-0106, Jan 06, SMC-04				
General Controls	14.03.041			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture document modifications that do not affect the general ledger, such as changes to vendor names, descriptions, etc.	OFFM-NO-0106, Jan 06, SMC-05				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.042			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate document modifications and cancellations with the original documents so that queries show all related activity.	OFFM-NO-0106, Jan 06, SMC-06				
General Controls	14.03.043			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to reference multiple documents and document lines in the processing chain. For example, reference multiple commitments or commitment lines on an obligating document, or reference multiple receivable documents or document lines on a collection.	OFFM-NO-0106, Jan 06, SMC-08				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.044			<p>To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to capture the latest system processing status on all documents:</p> <ul style="list-style-type: none"> • Held: The user has decided to save (hold) the document and not allow the system to process it. (Note: This status is distinguished from invoices that are processed and warehoused, then “held” from inclusion in the payment schedule.) • Suspended: The document has failed one or more system validations (edits) and is prevented by the system from processing. The document is automatically stored for later processing. Suspended documents may be automatically processed by the system upon changes to underlying data, such as available funds. • Pending Approval: The document has passed all system validations. The system will not process the document until all 	OFFM-NO-0106, Jan 06, SMC-09				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				<p>approvals required by the agency's workflow configuration have been applied. Not all documents require approvals.</p> <ul style="list-style-type: none"> • Approved: The document has passed all system validations (edits) and all required approvals have been applied. The document is available for processing. • Processed: All related accounting events have been recorded and system tables have been updated. • Open: The document has been processed but not liquidated or only partially liquidated. The document is available for further processing. • Closed: The document has been processed and completely liquidated. The system will not allow further processing against the document unless it is reopened by the user. • Cancelled: The user has permanently closed a previously processed document. The system will not allow further processing against the document. • Deleted: The user has 					

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				chosen not to process a held or suspended document. Deleted documents are marked for purging. <ul style="list-style-type: none"> • Converted: The document was processed through an automated or manual transfer from a legacy system. 					
General Controls	14.03.045			To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query transactions. Parameter is any document number. Result is a list of all general ledger transactions in the document's processing chain, including: <ul style="list-style-type: none"> • Transaction numbers • Amounts • GL debits and credits • Accounting classification elements. 	OFFM-NO-0106, Jan 06, SMC-11				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.046	Y		To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to update accounting data at the accounting line level when accounting classification elements are restructured, i.e., by reversing GL and subsidiary ledger transactions and reposting them with the new values. Generate an audit trail from the original postings to the final postings.	OFFM-NO-0106, Jan 06, SMC-13				
General Controls	14.03.047	Y		To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to reclassify accounting data from the beginning of the current fiscal year or fiscal month.	OFFM-NO-0106, Jan 06, SMC-14				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.048			To meet User Interfaces requirements, the Core financial system must deliver an online graphical user interface (GUI). The GUI must provide consistent data entry, navigation and information presentation across all modules and sub-systems.	OFFM-NO-0106, Jan 06, TLC-01				
General Controls	14.03.049			To meet User Interfaces requirements, the Core financial system must comply with Section 508 of the Rehabilitation Act, as detailed in 36 CFR 1194, Subpart B.	OFFM-NO-0106, Jan 06, TLC-02				
General Controls	14.03.050			To meet User Interfaces requirements, the Core financial system must deliver a context-sensitive, online help facility. This facility must be customizable by the agency.	OFFM-NO-0106, Jan 06, TLC-03				
General Controls	14.03.051			To meet User Interfaces requirements, the Core financial system must deliver the capability to customize error message text.	OFFM-NO-0106, Jan 06, TLC-04				

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.052			<p>To meet User Interfaces requirements, the Core financial system must incorporate user interface features designed to reduce the amount of direct keying required for transaction processing, such as:</p> <ul style="list-style-type: none"> • Default values based on system maintained transaction and user profiles • Value look-up tables • Highlighting or accentuating required fields • Grayed data fields that are unavailable for user entry • Auto tabs • Automatic data recall • Auto fill text • Cut, copy and paste functionality • Keyboard shortcuts (e.g., function keys to invoke help facility, clear screen, etc.) • Menu mode of screen navigation • Undo/redo • Disabling of non-supported function keys • Ability to select records from a list by scrolling or typing only part of an entry. • Ability to pass common data from field to field, 	OFFM-NO-0106, Jan 06, TLC-05				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				screen to screen and transaction to transaction.					
General Controls	14.03.053	Y		To add value to the User Interfaces functionality, the Core financial system should support integration with other common desktop applications (e.g., word processing, spreadsheets, data management)	OFFM-NO-0106, Jan 06, TLC-06				
General Controls	14.03.054			To meet Workflow/Messaging requirements, the Core financial system must deliver an integrated workflow management capability to automate internal routing of documents, transactions, forms or reports for online approval processing.	OFFM-NO-0106, Jan 06, TLE-01				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.055			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to customize workflow processes to automate agency-defined business rules, required approvers, pooled or proxy approving authorities and workload balancing. Agency customization must include the capability to apply start and end dates to approvers and their proxies.	OFFM-NO-0106, Jan 06, TLE-02				
General Controls	14.03.056			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to define multiple levels of document approvals based on agency-defined criteria, including dollar amounts, types of items purchased, and document types.	OFFM-NO-0106, Jan 06, TLE-03				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.057			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to define multiple approval levels to a single user. Prevent a user from applying more than one level of approval to the same document in order to conform to the principle of separation of duties. For example, a disbursing officer must not be allowed to certify payment of an invoice he/she entered, and a certifying officer must not be allowed to schedule a payment he/she certified.	OFFM-NO-0106, Jan 06, TLE-04				
General Controls	14.03.058			To meet Workflow/Messaging requirements, the Core financial system must deliver a workflow calendaring capability to generate date-based process exception reports and alerts. For example, notify an accounts payable office when invoices are held over 30 days with no matching receiving report.	OFFM-NO-0106, Jan 06, TLE-05				

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General Controls	14.03.059			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to capture approval actions by transaction, including the time/date and approving party.	OFFM-NO-0106, Jan 06, TLE-06				
General Controls	14.03.060			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to route action requests/status messages internally to individuals, groups or external trading partners. Supported communications channels must include agency e-mail, Blackberry, internal application messaging.	OFFM-NO-0106, Jan 06, TLE-07				
General Controls	14.03.061			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to generate workflow event-based user alerts. For example, at the point an emergency travel voucher is approved, electronically notify the affected traveler.	OFFM-NO-0106, Jan 06, TLE-08				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.062			To meet Workflow/Messaging requirements, the Core financial system must deliver the capability to generate user alerts based on agency defined thresholds (i.e., trigger events). For example, electronically warn a budget officer when available funds reach 50% of the allotment.	OFFM-NO-0106, Jan 06, TLE-09				
General Controls	14.03.063	Y		To add value to the Workflow/Messaging functionality, the Core financial system should deliver a business process modeling capability.	OFFM-NO-0106, Jan 06, TLE-10				
General Controls	14.03.064	Y		To add value to the Workflow/Messaging functionality, the Core financial system should generate auditable records of changes made to the workflow approval routing design.	OFFM-NO-0106, Jan 06, TLE-11				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.065	Y		To add value to the Workflow/Messaging functionality, the Core financial system should ensure the delivered system complies with the current Workflow Management Coalition (WFMC) Workflow Standard - Interoperability.	OFFM-NO-0106, Jan 06, TLE-12				
General Controls	14.03.066			To meet Document Management requirements, the Core financial system must deliver the capability to index and store file reference materials received or generated by the agency in electronic format.	OFFM-NO-0106, Jan 06, TLF-01				
General Controls	14.03.067	Y		To add value to the Document Management functionality, the Core financial system should deliver the capability to electronically image, index and store file reference materials delivered in a hard copy format (e.g., a signed contract, bill of lading, vendor invoices).	OFFM-NO-0106, Jan 06, TLF-02				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.068	Y		To add value to the Document Management functionality, the Core financial system should deliver the capability to notify the user of the presence of associated document images. Deliver on-screen display of imaged material.	OFFM-NO-0106, Jan 06, TLF-03				
System Access	14.04.011			To meet Internet Access requirements, the Core financial system must ensure the delivered system supports Transmission Control Protocol/Internet Protocol (TCP/IP) for application component connectivity.	OFFM-NO-0106, Jan 06, TLG-01				
System Access	14.04.012			To meet Internet Access requirements, the Core financial system must deliver browser access to all system modules/functionality.	OFFM-NO-0106, Jan 06, TLG-02				
System Access	14.04.013	Y		To add value to the Internet Access functionality, the Core financial system should deliver the capability to receive vendor invoices and payments from the public via the Internet.	OFFM-NO-0106, Jan 06, TLG-03				

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System Access	14.04.014	Y		To add value to the Internet Access functionality, the Core financial system should support secure Internet access to the integrated ad hoc data query facility.	OFFM-NO-0106, Jan 06, TLG-04				
System Access	14.04.015	Y		To add value to the Internet Access functionality, the Core financial system should support operations via a Virtual Private Network (VPN) system capability for secure remote access.	OFFM-NO-0106, Jan 06, TLG-05				
System Access	14.04.016	Y		To add value to the Internet Access functionality, the Core financial system should deliver the capability to use Public Key Infrastructure technology to control system access.	OFFM-NO-0106, Jan 06, TLG-06				
System Access	14.04.017			To meet Ad Hoc Query requirements, the Core financial system must deliver an integrated ad hoc query capability to support agency access to and analysis of system maintained financial data.	OFFM-NO-0106, Jan 06, TLJ-01				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Access	14.04.018			To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to define parameter-based query scripts that can be queued for execution, stored for re-use and shared with other authorized agency users.	OFFM-NO-0106, Jan 06, TLJ-02				
System Access	14.04.019			To meet Ad Hoc Query requirements, the Core financial system must process submitted queries and queue output on-line for access by authorized users.	OFFM-NO-0106, Jan 06, TLJ-03				
System Access	14.04.020			To meet Ad Hoc Query requirements, the Core financial system must distribute query results or notifications of online query result availability to pre-defined individuals or groups.	OFFM-NO-0106, Jan 06, TLJ-04				
System Access	14.04.021			To meet Ad Hoc Query requirements, the Core financial system must deliver run-time controls to prevent "run-away" queries and to restrict very large data download requests.	OFFM-NO-0106, Jan 06, TLJ-05				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Access	14.04.022			To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to display graphical output on the desktop with dynamic report reformatting.	OFFM-NO-0106, Jan 06, TLJ-06				
System Access	14.04.023			To meet Ad Hoc Query requirements, the Core financial system must deliver an on-line "drill-down" capability from summary amounts in queries to supporting detail records.	OFFM-NO-0106, Jan 06, TLJ-07				
System Access	14.04.024			To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to download selected query data. Reformat downloaded query information for direct access by common desktop applications (e.g., spreadsheet, ASCII text, "," delimited).	OFFM-NO-0106, Jan 06, TLJ-08				
System Access	14.04.025			To meet Ad Hoc Query requirements, the Core financial system must deliver the capability to preview a query, form, report, or other result before printing.	OFFM-NO-0106, Jan 06, TLJ-09				

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System Access	14.04.026			To meet Ad Hoc Query requirements, the Core financial system must deliver capability to access current year and historical financial data.	OFFM-NO-0106, Jan 06, TLJ-10				
System Access	14.04.027			To meet Ad Hoc Query requirements, the Core financial system must deliver the following ad hoc query interface features: <ul style="list-style-type: none"> • Graphical display of data sources • The ability to "point and click" on selectable table, data, and link objects for inclusion in a custom query, and • An active data dictionary to provide users with object definitions. 	OFFM-NO-0106, Jan 06, TLJ-11				
System Access	14.04.028	Y		To add value to the Ad Hoc Query functionality, the Core financial system should deliver the capability to optimize queries.	OFFM-NO-0106, Jan 06, TLJ-12				

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System Access	14.04.029	Y		To add value to the Ad Hoc Query functionality, the Core financial system should deliver a "dashboard" reporting capability that can be used to continuously display agency-defined performance metrics on a manager's desktop (e.g., a graphical view of the agency's budget status).	OFFM-NO-0106, Jan 06, TLJ-13				
System Design and Architecture	14.05.001			To meet General Design/Architecture requirements, the Core system must ensure the delivered system is modular, highly scalable and incorporates an open-systems architecture.	OFFM-NO-0106, Jan 06, TLA-01				
System Design and Architecture	14.05.002			To meet General Design/Architecture requirements, the Core system must ensure the delivered system is customizable to meet agency-defined business practices. Agency customizable features must be table/parameter driven.	OFFM-NO-0106, Jan 06, TLA-02				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.003			To meet General Design/Architecture requirements, the Core system must ensure the delivered system is upgradeable to accommodate changes in laws, regulations, best practices or new technology.	OFFM-NO-0106, Jan 06, TLA-03				
System Design and Architecture	14.05.004			To meet General Design/Architecture requirements, the Core system must ensure the delivered system generates output reports, query results and data files using multiple formats as specified by functional requirements. Specified formats can include online display, printed report, Portable Document Format (PDF), MS Word, Excel, ASCII or delimited text file. In cases where an output format is not specified within a requirement, the requested information must be viewable to the agency online, using the application user interface.	OFFM-NO-0106, Jan 06, TLA-04				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.005			To meet General Design/Architecture requirements, the Core system must deliver fault-free performance in the processing of date and date related data (including, calculating, comparing, and sequencing) by all hardware and software products included as part of the application both individually and in combination (i.e., be Y2K compliant).	OFFM-NO-0106, Jan 06, TLA-05				
System Design and Architecture	14.05.006	Y		To add value to the General Design/Architecture functionality, the Core system should ensure the delivered system is capable of processing online transactions, batch jobs and transactions submitted via system interface simultaneously.	OFFM-NO-0106, Jan 06, TLA-06				
System Design and Architecture	14.05.007	Y		To add value to the General Design/Architecture functionality, the Core financial system should deliver a reports management capability to enable online retrieval, viewing, re-printing, and permanent archiving of system-generated reports.	OFFM-NO-0106, Jan 06, TLA-07				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Performance	14.06.001			To meet the System Performance requirements, the Core financial system must process the agency's specified accounting workload without adversely impacting projected online response time.	OFFM-NO-0106, Jan 06, TLL-01				
System Performance	14.06.002			To meet the System Performance requirements, the Core financial system must process all scheduled work (e.g., batch jobs) within an agency specified processing window. Scheduled work can include: <ul style="list-style-type: none">• Daily systems assurance reports• Daily backups• Daily interface processing• Core GL posting• Table updates• Standard reporting.	OFFM-NO-0106, Jan 06, TLL-02				

Chapter	Req Id	Value Added?	Change Type	Requirement	REQUIREMENTS		BPM Processes	End 2 End Process	DFMIG Rule Name
					Federal Sources	DoD Sources			
System Performance	14.06.003			To meet the System Performance requirements, the Core financial system must maintain the agency's specified current and historical financial data (e.g. general ledger records, documents, transactions, lines, and vendor records) storage needs with no degradation to online or batch processing performance.	OFFM-NO-0106, Jan 06, TLL-03				
System Performance	14.06.004			To meet the System Performance requirements, the Core financial system must support concurrent access to functional modules for the agency's specified user community.	OFFM-NO-0106, Jan 06, TLL-04				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Performance	14.06.005	Y		To add value to the System Performance functionality, the Core financial system should deliver computing performance metrics for platforms and systems environments that the application is certified to run on. Performance metrics provided by the vendor should describe: <ul style="list-style-type: none"> • Transaction processing throughput capacity, • Expected workstation client response time by transaction type, • Data storage capacity, and • Limitations on concurrent user connectivity. 	OFFM-NO-0106, Jan 06, TLL-05				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.001			To meet security requirements, the Core system must deliver integrated security functionality compliant with the National Institute of Standards and Technology (NIST) Security Standards. Note: The DoD the security controls published in DoDI 8500.2, "Information Assurance (IA) Implementation," for all DoD information systems based on information sensitivity/classification and the impact or effect on mission success, which is consistent with NIST security standards as confirmed by letter dated June 6, 2007 from NIST to DoD CIO. Accordingly, a DoD information system may be considered to satisfy 14.07.01 if the system complies with 14.07.26.	OFFM-NO-0106, Jan 06, TLH-01				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.002			To meet Security requirements, the Core system must ensure that the management, operations and technical baseline security controls are implemented in accordance with Federal Information Processing Standards (FIPS) 199 Standards for Security Categorization of Federal Information and Information Systems and other current NIST guidance on selecting the appropriate security controls. Note: The DoD categorizes risk impact levels and applies the appropriate set of security controls published in DoDI 8500.2 based on information sensitivity/classification and the impact or effect on mission success, which is consistent with NIST security standards as confirmed by letter dated June 6, 2007 from NIST to DoD CIO. Accordingly, a DoD information system may be considered to satisfy 14.07.02 if the system complies with 14.07.26.	OFFM-NO-0106, Jan 06, TLH-02				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.003			To meet security requirements, the Core system must deliver the capability to control function access (e.g., system modules, transactions, approval authorities) and data access (i.e., create, read, update, delete) by assigned: <ul style="list-style-type: none">• User ID• Functional role (e.g., payable technician) or• Organization. Enable the agency to define access rules based on any combination of these attributes.	OFFM-NO-0106, Jan 06, TLH-03				
System Security	14.07.004			To meet security requirements, the Core system must ensure that the appropriate security controls are consistently enforced in all modules, including software used for ad-hoc data query/report generators.	OFFM-NO-0106, Jan 06, TLH-04				
System Security	14.07.005			To meet Security requirements, the Core system must deliver the capability to restrict access to sensitive data elements, such as social security numbers, banking information by user ID, assigned role or organization.	OFFM-NO-0106, Jan 06, TLH-05				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.008			To meet security requirements, an automated system shall incorporate technical, operational, and management controls into the application and application rules (as appropriate) to prevent harm from authorized individuals engaged in improper activities, whether intentional or accidental. Examples of such controls are: <ul style="list-style-type: none">• separation of duties,• least privilege and• individual accountability. Note: A DoD information system may be considered to satisfy 14.07.08 if the system complies with 14.07.26.	OMB Circular A-130, Nov 00, Appendix III, Sec. B.a.2.c				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.011			To meet security requirements, an automated system shall provide adequate security to protect government information, commensurate with the risk and magnitude of harm, which could result from the loss, misuse, unauthorized access to, or modification of such information. Note: A DoD information system may be considered to satisfy 14.07.11 if the system complies with 14.07.26 and 14.07.27.	OMB Circular A-130, Nov 00, Sec. 8.a.1.g				

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.012			To meet system security requirements, all agencies shall implement and maintain a program to assure that adequate security is provided for all agency information collected, processed, transmitted, stored or disseminated in general support systems and major applications. Note: The DoD implements this OMB requirement through the DoD IA Program. Accordingly, a DoD information system may be considered to satisfy 14.07.12 if the system complies with 14.07.26 and 14.07.27.	OMB Circular A-130, Nov 00, Appendix III, Sec. A.3				
System Security	14.07.015			To meet system security requirements, application security plans shall ensure that information shared from the application is protected appropriately, comparable to the protection provided when information is within the application.	OMB Circular A-130, Nov 00, Appendix III, Sec. A.3.b.2.f				

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.019			To meet system security requirements, the use of Public Key Infrastructure (PKI) certificates and biometrics for positive authentication shall be in accordance with published DoD policy and procedures. These technologies shall be incorporated in all new acquisitions and upgrades whenever possible.		DoDD 8500.01E, Cert. Apr 07, Sec. 4.8.2			

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.020			To meet system security requirements, foreign exchange personnel and representatives of foreign nations, coalitions or international organizations may be authorized access to DoD information systems containing classified or sensitive information only if all of the following conditions are met: <ul style="list-style-type: none">• Access is authorized only by the DoD Component Head in accordance with the Department of Defense, the Department of State (DoS), and Director of Central Intelligence (DCI) disclosure and interconnection policies, as applicable.• Mechanisms are in place to strictly limit access to information that has been cleared for release to the represented foreign nation, coalition or international organization, (e.g., North Atlantic Treaty Organization) in accordance with DoD Directive 5230.11, for classified information, and other policy guidance for unclassified		DoDD 8500.01E, Cert. Apr 07, Sec. 4.9 – 4.9.2			

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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information such as reference DoD Directive 5230.20E and DoD Instruction 5230.27.

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.025			To meet system security requirements, all Information Assurance (IA) or IA-enabled IT hardware, firmware, and software components or products incorporated into DoD information systems must comply with the evaluation and validation requirements of National Security Telecommunications and Information Systems Security Policy (NSTISSP) Number 11. Such products must be satisfactorily evaluated and validated either prior to purchase or as a condition of purchase (i.e., vendors will warrant, in their responses to a solicitation and as a condition of the contract, that the vendor's products will be satisfactorily validated within a period of time specified in the solicitation and the contract). Purchase contracts shall specify that product validation will be maintained for updated versions or modifications by subsequent evaluation or through participation in		DoDD 8500.01E, Cert. Apr 07, Sec. 4.17; NSTISSP No. 11, July 08, Sec. 5			

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
				the National IA Partnership (NIAP) Assurance Maintenance Program. IA shall be considered as a requirement for all systems which are used to enter, process, store, display, or transmit national security information. IA shall be achieved through the acquisition and appropriate implementation of evaluated or validated Government-Off-the-Shelf (GOTS) or Commercial Off-the-Shelf (COTS) IA and IA-enabled IT products. These products should provide for the availability of the systems, ensure the integrity and confidentiality of information, and ensure the authentication and non-repudiation of parties in electronic transactions. Note: This requirement is one of the mandatory controls required by 14.07.26.					

REQUIREMENTS

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Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.026			All DoD ISs shall be implemented using the baseline DoD IA controls in accordance with DoDI 8500.2. Note: The effectiveness of the implementation of these same controls for a DoD IS is validated and assessed during the certification and accreditation of the system in accordance with the DIACAP, as required by 14.07.27.		DoDI 8500.2, Feb 03, Sec. 5.7.4; DoDI 8510.01, Nov 07, Sec. 4.5			
System Security	14.07.027			All DoD information systems shall be certified and accredited in accordance with DoDI 8510.01, DoD Information Assurance Certification and Accreditation Process (DIACAP).		DoDD 8500.01E, Cert. Apr 07, Sec. 4.13; DoDI 8500.2, Feb 03, Sec. 5.7.5; DoDI 8510.01, Nov 07, Sec. 4.1			
System Security	14.07.028			All DoD ISs with an authorization to operate (ATO) shall be reviewed annually to confirm that the IA posture of the IS remains acceptable. Reviews will include validation of IA controls and be documented in writing.		DoDI 8510.01, Nov 07, Sec. 4.9			

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.029			The head of each [Federal] agency shall develop and maintain an inventory of major information systems. Note: for major DoD IS, the system is considered to be compliant with 14.07.29 if it is registered in the DoD Information Technology Portfolio Registry (DITPR).	FISMA of 2002, Sec. 305(c)(2)				

REQUIREMENTS

Chapter	Req Id	Value Added?	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.030			<p>The system must be FISMA-compliant. Note: Although the FISMA of 2002 does not specify system-level requirements, all federal IS are subject to standards and guidelines as promulgated under the authority of FISMA by the Director, OMB (through NIST), the Secretary of the DoD, or the Director of Central Intelligence, as appropriate. Additionally, the FISMA requires Federal agencies to maintain an inventory of major information systems. Accordingly, a DoD IS may be considered to be FISMA-compliant if the IS complies with 14.07.26, 14.07.27, and 14.07.28, as confirmed by letter dated June 6, 2007 from NIST to DoD CIO. In addition, if the DoD IS is a major IS, it must also comply with 14.07.29.</p>		DoDI 8510.01, Nov 07, Sec. 1.5			

ACRONYMS

ANSI	American National Standards Institute
API	Application Programming Interface
ASCII	American Standard Code for Information Interchange
ATB	Adjusted Trial Balance
ATO	Authorization to Operate
CCR	Central Contractor Registration
CFR	Code of Federal Regulations
COTS	Commercial Off the Shelf
DCI	Director of Central Intelligence
DFAS	Defense Finance and Accounting Service
DIACAP	DoD Information Assurance Certification and Accreditation Process
DITPR	DoD Information Technology Portfolio Registry
DoD	Department of Defense
DoDD	Department of Defense Directives
DoDFMR	DoD Financial Management Regulation
DoDI	Department of Defense Instruction
DoS	Department of State
FACTS	Federal Agencies' Centralized Trial-Balance System
FFMIA	Federal Financial Management Improvement Act
FIPS	Federal Information Processing Standards
FISMA	Federal Information Security Management Act
FMS	Financial Management Service
FOB	Free On Board
FSIO	Financial System Integration Office
GAO	General Accountability Office
GFRS	Government wide Financial Report System
GL	General Ledger
GLE	Graphics Layout Engine
GOTS	Government Off-the-Shelf
GPEA	Government Paperwork Elimination Act
GUI	Graphical User Interface
IA	Information Assurance
JFMIP	Joint Financial Management Improvement Program
NAICS	North American Industry Classification System
NARA	National Archives and Records Administration
NIAP	National Information Assurance Partnership

NIST	National Institute of Standards and Technology
NSTISSP	National Security Telecommunications and Information System Security Policy
OFFM	Office of Federal Financial Management
OMB	Office of Management and Budget
OS	Operating System
PDF	Portable Document Format
PKI	Public Key Infrastructure
SIC	Standard Industrial Classification
SQL	Structured Query Language
TAS	Treasury Account Symbol
TCP/IP	Transmission Control Protocol/Internet Protocol
USSGL	United States Standard General Ledger
VPN	Virtual Private Network
WFMC	Workflow Management Coalition
XML	Extensible Markup Language