

How To Use the Checklist

The SFIS Assessment Business Rules provides the BTA Leadership, Component and Agency Program Managers, and other financial and operations managers with a means for determining whether their target accounting and target business feeder systems substantially comply with SFIS requirements. The BTA can use this checklist, as just one tool to assess and make a recommendation regarding the level of a DoD financial system's compliance with SFIS requirements. Component and Agency managers can use this checklist as a tool to help determine compliance with SFIS, as well as, to guide implementation and configuration efforts.

There are two IRB SFIS conditions given that require this checklist to be filled out: Target Accounting and Target Business Feeder. The Assessment Business Rules are mapped to 23 systems types, which generically scope business rules for a given system type. However, the exact data element set, for a given system, will depend of several factors such as interfaces and Commercial, off-the-shelf (COTS) capabilities.

The Target Accounting System condition encompasses an Enterprise Resource System (ERP). These systems are Federal Financial Management Improvement Act (FFMIA) compliant, configured to post transactions to an internal USSGL compliant **subsidiary** or general ledger and do not have a "sunset" plan and date. Additionally, Target Accounting Systems must be compliant with the Memorandum: "[DoD Standard Chart of Accounts in Standard Financial Information Structure.](#)"

The Target Business Feeder System condition include systems that do not qualify as a Target Accounting system, create, or process transactions with financial impacts, do not have a sunset plan and date, and are fed or feed accounting information.

If the system is fed by a Target Accounting system and does not return any information back to the Target Accounting, then the preparer should only address the business rules for what data elements are fed and the business rules for how the data elements are fed (i.e. proper syntax). If there is a data element that is not fed to the system, then the preparer should respond with the answer, "N/A" and the explanation, "this data element is not pulled from the system." This is done to ensure downstream systems are not causing unnecessary point-to-point interfaces for the target systems.

Legacy Systems are not required to fill out this checklist.

The last five columns are primarily used to document the outcomes of both the Program Management Office's (PMO's) internal assessment and the SFIS Validations team's external assessment. The Compliant Column is to be filled out by the system PMO with the Yes, No, or N/A. The Estimated Correction Date Column is to be filled out by the system PMO with the estimated correction date, if necessary. The Explanation Column is to be filled out by the system PMO to provide an explanation of what the plans is to become compliant or why this data element is not applicable. The Audit and Comments Column are to be used by the SFIS Validation team to assess the system.

A "Yes" answer indicates the system provides the capability described by the Assessment Business Rule. There is not an explanation requirement for "Yes" answers. However, it is recommended that the system provide a brief description of how the system satisfies the capability and refer to a source that explains or shows the capability.

A "No" answer indicates the capability does not exist. For a "No" answer, the Estimated Correction Date and Explanation Columns should be filled out and, where applicable, a reference to any

related supporting documentation. Cost-benefit studies or support for a “No” answer should be identified in the Explanation Column. If there are no cost-benefit studies or other support, a full explanation should be provided.

“No” answers should not be viewed individually or taken out of context. Rather, “No” answers should be assessed as to its impact on the overall core financial system or business feeder system, and the extent to which the “No” answers inhibit the entire system from achieving compliance.

Certain questions within the checklist may not be applicable to the system. Answer these question(s) with “N/A” and provide an appropriate explanation in the Explanation column explaining why it is not applicable and how it is covered by the organization.

The preparer must take certain capabilities into consideration in filling out the checklist. Specifically for the requirement to be considered met (“Yes”) the system must comply with the functionally prescribed by the Assessment Business Rule. Further, there are several implicit requirements to consider when filling out the checklist. Particularly, the system must be in compliance with the standard values and the ERP standard configuration guidance (latter for Oracle and SAP ERPs only) for each data element for the answer to be considered met (“Yes”).

All of these resources can be accessed through the SFIS Resource Page:
http://www.bta.mil/SFIS/sfis_resources.html.

Concerning the Assessment Business Rules, for enterprise systems, systems are expected to configure the maximum lengths prescribed by the business rules. This will ensure that enterprise systems are capable of receive all inbound data.

Under certain circumstances, an ERP may vary from the ERP standard configuration guidance. However, the deviation must first be vetted with the BTA TP&R FM and Enterprise Integration (EI) Team, must not cause an increase in cost or schedule, and must not decrease the system’s performance.

Based on COTS capabilities, systems may use values such as ‘N’ or ‘0’ that represent null. These values may be present in the master data; however, if they are not needed for interfaces, they should be removed.

For data elements that are required for financial reporting, the system must pull the information from the place the SFIS compliant data element is stored. The system must not pull from a different location than the table that is presented to meet the “Store and Maintain” business rules.

There are a few data elements that are not fully developed. For these data elements please respond with an answer of “No” and the explanation, “Awaiting further guidance from [the steward].” The requirements must be answered, “No” because the data elements are required by the BEA. However, we are granting an exemption until further definition, values, or registries can be put in place. The reasoning is to limit improper configurations based on undeveloped requirements. Systems will not be viewed as incompliant with those requirements and the Investment Review Board (IRB) will not use these elements to weigh certification decisions.

Moreover, systems requirements continually evolve as new laws and regulations are promulgated. Because there may be a time lag between: 1) the issuance of new laws and regulations, or the identification of new DoD internal requirements; and 2) when the SFIS requirements are updated, this checklist may not include all relevant laws, regulations, and internal financial requirements that should be considered when evaluating a system. Therefore, consideration must be given to identifying any changes in laws, regulations, and internal financial management requirements that could affect the requirements included in this checklist.