



Defense Finance and Accounting Service

DFAS 7900.4-M

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

September, 2012

Strategy Policy and Requirements

SUBJECT: Description of Requirement Changes

The complete listing and description of the requirements changes, deletions, and additions by chapters and systems requirements can be found below.

All changes in this volume are denoted by bold blue font.

VOLUME 14 - Audit Trails and System Controls		
Req ID	Change Type	Reason for Change
14.01.020	C	Requirement verbiage updated.
14.01.021	C	Requirement verbiage updated.
14.01.025	D	This requirement was moved to 01.05.058, to realign it to a more applicable functional area.
14.01.027	C	Requirement verbiage updated.
14.01.035	C	Requirement verbiage updated.
14.01.076	D	This is broad policy guidance, not a programmable or testable system requirement.
14.01.078	A	New Requirement
14.01.079	A	New Requirement
14.01.080	A	New Requirement
14.01.081	A	This requirement was moved from 01.02.006, to realign it to a more applicable functional area.
14.01.082	A	This requirement was moved from 01.05.027, to realign it to a more applicable functional area.
14.01.083	A	This requirement was moved from 05.04.023, to realign it to a more applicable functional area.
14.01.084	A	This requirement was moved from 05.06.014, to realign it to a more applicable functional area.
14.01.085	A	This requirement was moved from 05.12.007, to realign it to a more applicable functional area.
14.01.086	A	This requirement was moved from 05.12.008, to realign it to a more applicable functional area.
14.01.087	A	This requirement was moved from 05.12.009, to realign it to a more applicable functional area.

14.01.088	A	This requirement was moved from 05.12.022, to realign it to a more applicable functional area.
14.01.089	A	This requirement was moved from 05.17.001, to realign it to a more applicable functional area.
14.01.090	A	This requirement was moved from 05.17.002, to realign it to a more applicable functional area.
14.01.091	A	This requirement was moved from 08.03.029, to realign it to a more applicable functional area.
14.02.002	D	Delete - This is broad policy guidance, not a programmable or testable system requirement.
14.02.012	D	This is broad policy guidance, not a programmable or testable system requirement.
14.02.013	D	This is broad policy guidance, not a programmable or testable system requirement.
14.02.014	D	This is broad policy guidance, not a programmable or testable system requirement.
14.02.052	D	This is broad policy guidance, not a programmable or testable system requirement.
14.02.089	A	New Requirement
14.02.090	A	This requirement was moved from 01.05.026, to realign it to a more applicable functional area.
14.02.091	A	This requirement was moved from 05.06.011, to realign it to a more applicable functional area.
14.02.092	A	This requirement was moved from 05.06.022, to realign it to a more applicable functional area.
14.02.093	A	This requirement was moved from 05.10.012, to realign it to a more applicable functional area.
14.02.094	A	This requirement was moved from 05.12.003, to realign it to a more applicable functional area.
14.02.095	A	This requirement was moved from 05.12.013, to realign it to a more applicable functional area.
14.02.096	A	This requirement was moved from 05.12.018, to realign it to a more applicable functional area.
14.02.097	A	This requirement was moved from 05.12.019, to realign it to a more applicable functional area.
14.02.098	A	This requirement was moved from 05.12.021, to realign it to a more applicable functional area.
14.02.099	A	This requirement was moved from 05.12.027, to realign it to a more applicable functional area.
14.02.100	A	This requirement was moved from 05.18.012, to realign it to a more applicable functional area.
14.02.101	A	This requirement was moved from 05.22.008, to realign it to a more applicable functional area.
14.03.028	D	Duplicate of 14.03.026
14.03.046	D	Delete - This is broad policy guidance, not a programmable or testable system requirement.
14.03.069	A	New Requirement
14.03.070	A	New Requirement

14.03.071	A	New Requirement
14.03.072	A	This requirement was moved from 01.03.007, to realign it to a more applicable functional area.
14.03.073	A	This requirement was moved from 05.12.024, to realign it to a more applicable functional area.
14.03.074	A	This requirement was moved from 05.20.001, to realign it to a more applicable functional area.
14.03.075	A	This requirement was moved from 05.20.002, to realign it to a more applicable functional area.
14.03.076	A	This requirement was moved from 05.22.011, to realign it to a more applicable functional area.
14.03.077	A	This requirement was moved from 05.22.016, to realign it to a more applicable functional area.
14.04.031	A	This requirement was moved from 05.19.007, to realign it to a more applicable functional area.
14.04.032	A	This requirement was moved from 05.22.001, to realign it to a more applicable functional area.
14.04.033	A	This requirement was moved from 05.22.002, to realign it to a more applicable functional area.
14.04.034	A	This requirement was moved from 05.22.003, to realign it to a more applicable functional area.
14.04.035	A	This requirement was moved from 05.22.004, to realign it to a more applicable functional area.
14.04.036	A	This requirement was moved from 05.22.006, to realign it to a more applicable functional area.
14.04.037	A	This requirement was moved from 05.22.010, to realign it to a more applicable functional area.
14.05.009	A	New Requirement
14.05.010	A	New Requirement
14.05.011	A	New Requirement
14.05.012	A	New Requirement
14.05.013	A	New Requirement
14.05.014	A	New Requirement
14.05.015	A	New Requirement
14.05.016	A	New Requirement
14.05.017	A	New Requirement
14.05.018	A	This requirement was moved from 01.05.016, to realign it to a more applicable functional area.
14.05.019	A	This requirement was moved from 01.05.024, to realign it to a more applicable functional area.
14.05.020	A	This requirement was moved from 01.05.043, to realign it to a more applicable functional area.
14.05.021	A	This requirement was moved from 01.05.053, to realign it to a more applicable functional area.
14.05.022	A	This requirement was moved from 01.05.054, to realign it to a more applicable functional area.
14.05.023	A	This requirement was moved from 02.01.169, to realign it to a more applicable functional area.

14.05.024	A	This requirement was moved from 02.01.186, to realign it to a more applicable functional area.
14.05.025	A	This requirement was moved from 05.06.009, to realign it to a more applicable functional area.
14.05.026	A	This requirement was moved from 05.06.013, to realign it to a more applicable functional area.
14.05.027	A	This requirement was moved from 05.06.017, to realign it to a more applicable functional area.
14.05.028	A	This requirement was moved from 05.06.018, to realign it to a more applicable functional area.
14.05.029	A	This requirement was moved from 05.06.020, to realign it to a more applicable functional area.
14.05.030	A	This requirement was moved from 05.06.023, to realign it to a more applicable functional area.
14.05.031	A	This requirement was moved from 05.06.024, to realign it to a more applicable functional area.
14.05.032	A	This requirement was moved from 05.06.025, to realign it to a more applicable functional area.
14.05.033	A	This requirement was moved from 05.06.026, to realign it to a more applicable functional area.
14.05.034	A	This requirement was moved from 05.06.027, to realign it to a more applicable functional area.
14.05.035	A	This requirement was moved from 05.11.005, to realign it to a more applicable functional area.
14.05.036	A	This requirement was moved from 05.12.002, to realign it to a more applicable functional area.
14.05.037	A	This requirement was moved from 05.12.005, to realign it to a more applicable functional area.
14.05.038	A	This requirement was moved from 05.12.011, to realign it to a more applicable functional area.
14.05.039	A	This requirement was moved from 05.12.012, to realign it to a more applicable functional area.
14.05.040	A	This requirement was moved from 05.12.014, to realign it to a more applicable functional area.
14.05.041	A	This requirement was moved from 05.12.015, to realign it to a more applicable functional area.
14.05.042	A	This requirement was moved from 05.12.016, to realign it to a more applicable functional area.
14.05.043	A	This requirement was moved from 05.12.017, to realign it to a more applicable functional area.
14.05.044	A	This requirement was moved from 05.12.025, to realign it to a more applicable functional area.
14.05.045	A	This requirement was moved from 05.15.001, to realign it to a more applicable functional area.
14.05.046	A	This requirement was moved from 05.18.001, to realign it to a more applicable functional area.
14.05.047	A	This requirement was moved from 05.18.004, to realign it to a more applicable functional area.

14.05.048	A	This requirement was moved from 05.18.011, to realign it to a more applicable functional area.
14.05.049	A	This requirement was moved from 05.19.001, to realign it to a more applicable functional area.
14.05.050	A	This requirement was moved from 05.19.002, to realign it to a more applicable functional area.
14.05.051	A	This requirement was moved from 05.19.003, to realign it to a more applicable functional area.
14.05.052	A	This requirement was moved from 05.19.004, to realign it to a more applicable functional area.
14.05.053	A	This requirement was moved from 05.19.005, to realign it to a more applicable functional area.
14.05.054	A	This requirement was moved from 05.19.006, to realign it to a more applicable functional area.
14.05.055	A	This requirement was moved from 05.19.008, to realign it to a more applicable functional area.
14.05.056	A	This requirement was moved from 05.19.009, to realign it to a more applicable functional area.
14.05.057	A	This requirement was moved from 05.21.003, to realign it to a more applicable functional area.
14.05.058	A	This requirement was moved from 05.21.005, to realign it to a more applicable functional area.
14.05.059	A	This requirement was moved from 05.21.006, to realign it to a more applicable functional area.
14.05.060	A	This requirement was moved from 05.21.007, to realign it to a more applicable functional area.
14.05.061	A	This requirement was moved from 05.21.008, to realign it to a more applicable functional area.
14.05.062	A	This requirement was moved from 05.22.014, to realign it to a more applicable functional area.
14.05.063	A	This requirement was moved from 05.22.015, to realign it to a more applicable functional area.
14.05.064	A	This requirement was moved from 08.03.054, to realign it to a more applicable functional area.
14.05.065	A	This requirement was moved from 09.01.026, to realign it to a more applicable functional area.
14.07.002	C	Requirement verbiage updated.
14.07.012	C	Requirement verbiage updated.
14.07.015	C	Requirement verbiage updated.
14.07.025	C	Requirement verbiage updated.
14.07.031	A	New Requirement
14.07.032	A	This requirement was moved from 05.22.012, to realign it to a more applicable functional area.
14.07.033	A	This requirement was moved from 05.22.013, to realign it to a more applicable functional area.
14.07.034	A	This requirement was moved from 05.22.017, to realign it to a more applicable functional area.

Chart Legend:

A - Added FFMRs

These are new requirements due to revised and updated source documents

C - Changed FFMRs

These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

D - Deleted FFMRs

These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR

Note: If there is no code in the requirements value added or change type columns for an FFMR, it is by definition, unchanged from previous versions.



Defense Finance and Accounting Service

DFAS 7900.4-M

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

September 2012

Strategy, Policy and Requirements

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 manual 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). 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 manual 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 in this document are applicable to accounting and finance systems operated and maintained by the 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 description of requirement changes for a complete listing and description of the financial system requirements changes, deletions, and additions for this volume.

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

Defense Finance and Accounting Service
Strategy, Policy and Requirements
Attn: Financial Management Systems Requirements Branch
8899 East 56th Street
Indianapolis, IN 46249-0002
E-mail questions, comments, and suggestions to ffmiarequirements@dfas.mil

4. ORGANIZATIONAL RESPONSIBILITIES FOR FFMIA COMPLIANCE

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 components 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 Manual is approved for public release and may be accessed at <http://www.dfas.mil/dfasffmia/bluebook.html>.

7. EFFECTIVE DATE. This Manual is effective immediately.

TABLE OF CONTENTS

AUDIT TRAILS AND SYSTEM CONTROLS INTRODUCTION.....1

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS.....2

 Chapter 01 - Audit Trails (Transaction Documentation)2

 Chapter 02 - System Controls and Documentation.....29

 Chapter 03 - General Controls47

 Chapter 04 - System Access65

 Chapter 05 - System Design and Architecture.....71

 Chapter 06 - System Performance93

 Chapter 07 - System Security95

ACRONYMS.....103

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

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.001		The system must 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-01			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_001
Audit Trails (Transaction Documentation)	14.01.005		The system must re-open a closed document to allow further processing against it, without requiring a new or amended document number.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-07			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_004

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-02			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_006
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-13			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_007

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.020	C	The system must record that the numbers, types, and dollar amounts of transactions are processed timely and entered accurately into the finance and accounting systems.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.1		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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_008
Audit Trails (Transaction Documentation)	14.01.021	C	The system must ensure that specific edits are applied by type of transaction in each finance or accounting system. Those transactions failing to pass edits, and/or otherwise not entered, shall be controlled and assigned for research and correction and, to the degree feasible, are temporarily, recorded in suspense accounts in the accounting system.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.3		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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_009
Audit Trails (Transaction Documentation)	14.01.025	D	This requirement was moved to 01.05.058, to realign it to a more applicable functional area.		Source: DoDFMR Vol 10, Ch 12; Source Date: 7/1/2010; Source Number: 120101			

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.027	C	DFAS shall ensure that a complete and documented audit trail is maintained to support the reports it prepares. Supporting documents or images of the supporting documents should be retained by the organization that translates the information into an electronic mode. Internal controls shall be in place to ensure that the transactions are: 1. edited for accuracy and completeness. 2. controlled from unauthorized access and use. 3. identified, tracked, and controlled to ensure that the numbers, types, and dollar amounts are complete. 4. authorized and approved by duly designated officials.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.2		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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_013
Audit Trails (Transaction Documentation)	14.01.028		An automated Defense Finance and Accounting Service (DFAS) system must ensure that all transactions received from customers, as well as generated by DFAS, with an effective date of the current reporting period are included in the data reported for that reporting period.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.4		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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_014

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-06			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_015
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-12			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_016

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-30			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_017
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLE-03			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_019

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.035	C	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	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLG-08			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_020
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-31			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_021

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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: Legacy system identifier Legacy system document number.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-05			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_022
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-20			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_024

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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: 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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-22			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_025
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: Quantity Unit of measure Unit Price Extended Price Description Product service codes FOB shipping points Ship to locations (destination codes).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-24			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_026

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.042		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-35			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_027
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-03			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_028

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-01			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_031
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-02			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_032

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-03			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_033
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-04			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_034

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-05			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_035
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-07			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_036

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-08			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_037
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: Reimbursable agreement number Reimbursable agreement amount Billing limit Billing terms Accounting classification information Source (federal, other non-federal entities, or public).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-09			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_038

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-11			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_039
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	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-14			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_040

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-15			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_041
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-17			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_042

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-18			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_043
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: NAICS business codes SIC codes Product service codes FOB shipping points Ship to locations (destination codes).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-23			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_044

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-25			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_045
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-27			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_046

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-29			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_047
Audit Trails (Transaction Documentation)	14.01.063		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-36			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Transaction_Audit_Trails_048

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.5			Transaction_Audit_Trails_057
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.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.6			Transaction_Audit_Trails_056
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.		Source: DoDFMR Vol 06A, Ch 02; Source Date: 11/1/2008; Source Number: 020202.B.7.a			Audit_Trails_System_Controls_049
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-16				Maintain_GL_Transaction_Posting_Rules_010

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-19				Audit_Trails_System_Controls_044
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-26				Audit_Trails_System_Controls_038
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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-28				Audit_Trails_System_Controls_009
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-32				Maintain_GL_Transaction_Posting_Rules_008

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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: 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-33				Audit_Trails_System_Controls_039
Audit Trails (Transaction Documentation)	14.01.075		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	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-34				Audit_Trails_System_Controls_010
Audit Trails (Transaction Documentation)	14.01.076	D	Deleted: 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: GLE-01				Perform_Periodic_GL_Postings_021

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-04				Maintain_GL_Chart_of_Accounts_021
Audit Trails (Transaction Documentation)	14.01.078	A	Agency systems must maintain, store, and permit ready retrieval of financial information. The time frames for various parts of this requirement differ depending on the subject matter. The single integrated financial management system must be sufficiently flexible to retain and purge information consistent with varying record keeping requirements.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: Pg 63				Audit_Trails_System_Controls_048
Audit Trails (Transaction Documentation)	14.01.079	A	The system must produce audit trail reports to support data transferred from external systems to the financial system, including an error listing.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-01 Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-04				Audit_Trails_System_Controls_045
Audit Trails (Transaction Documentation)	14.01.080	A	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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SME-02				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.081	A	To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to update the balance of open documents by accounting line item as they are referenced by subsequent documents in the processing chain. For example, reduce commitments when referenced by obligations, reduce obligations when referenced by expenditures, reclassify obligations when referenced by advances, and reduce accounts receivable when referenced by collections.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-02			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Maintain_GL_Transaction_Posting_Rules_004
Audit Trails (Transaction Documentation)	14.01.082	A	To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate a report of posted and un-posted reversal transactions. Parameters are: Accounting period Transaction or document type Accounting classification elements System date Transaction date Source system ID. Result is a list of transactions including: System date Transaction date Original document and accounting line numbers Status (posted or un-posted) Accounting classification elements GL transaction ID number GL debits and credits. Sorting options include document number and reversal status.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-06			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_020

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.083	A	To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to define transactions that impact the FBWT and are reported on the Financial Management Service (FMS) 224, Partial 224, or through the Government wide Accounting (GWA) system as "IPAC", "CA \$HLINK II", "Treasury Disbursing Office (TDO) Payments", or "Reclassifications".	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-10			Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Record_Collections_009
Audit Trails (Transaction Documentation)	14.01.084	A	To support the Internal and External Reporting function, the Revenue System must be able to report financial activity transactions by any element within the accounting classification structure (e.g., individual or hierarchical organization code, project code).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-6			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_And_AR_Reporting_012
Audit Trails (Transaction Documentation)	14.01.085	A	To support the Transaction Validation activity, the Revenue System must provide the capability to control the correction and reprocessing of all erroneous transactions gathered through interfaces through the use of error/suspense files. Erroneous transactions must be maintained until corrected and posted at the specific request of a user.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-7		Generate General Ledger Transactions	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_007

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.086	A	To support the Transaction Validation activity, the Revenue System must provide the capability to provide immediate, on-line notification to the user of erroneous transactions obtained through direct data entry. Advise reason for error and provide the ability to enter corrections on-line.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_008
Audit Trails (Transaction Documentation)	14.01.087	A	To support the Transaction Validation activity, the Revenue System must provide the capability to provide controls to prevent the creation of initial duplicate transactions. For example, prevent the use of the same unique transaction identification number (e.g., document number).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_009
Audit Trails (Transaction Documentation)	14.01.088	A	To support the Transaction Validation activity, the Revenue System must provide the capability to record the user's identification as part of the transaction record.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-22		Post to General Ledger	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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_022

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
Audit Trails (Transaction Documentation)	14.01.089	A	To support the Audit Trail function, the Revenue System must provide the capability to provide audit trails to trace transactions from their initial source through all stages of related system processing within the installation accounting/financial management system. The initial source may be source documents, transactions originating from other systems (e.g., feeder systems), or internal system-generated transactions.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AT-1		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_001
Audit Trails (Transaction Documentation)	14.01.090	A	To support the Audit Trail function, the Revenue System must provide the capability to identify document input, change and approval by user.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AT-2		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Revenue_AR_Audit_Trail_002
Audit Trails (Transaction Documentation)	14.01.091	A	To support the System-Generated Transactions process, the Core financial system must provide automated functionality to capture start and end dates and posting frequency (monthly, quarterly, or specified number of days) of recurring entries and reversals such as accruals and obligations.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-01		Update Chart of Accounts and SFIS Attribute and Pro Forma Entries and Calendar		Record_Commitments_Obligations_And_Expenditures_013

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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: 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.)	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-09			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_001
System Controls and Documentation	14.02.002	D	Deleted: 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: <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. 	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-05			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_002

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-01			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_003
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-03			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_004

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.012	D	Deleted: 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.	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: Sec. 6.K			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_006
System Controls and Documentation	14.02.013	D	Deleted: 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.	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: Sec. 6.K			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_007

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.014	D	Deleted: 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.	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: Sec. 6.K			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_008
System Controls and Documentation	14.02.044		Adequate training and appropriate user support shall be provided 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.	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: Sec. 6.L			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_011

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.051		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-12			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_016
System Controls and Documentation	14.02.052	D	Deleted: 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.	Source: OMB Circular A-127; Source Date: 1/1/2009; Source Number: Sec. 6.K			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_017

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLK-01			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_024
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: 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLK-02			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_025

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.061		To meet Documentation requirements, the Core financial system must deliver product installation and maintenance documentation. Installation documentation must describe the following items: 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 Test steps needed to verify correct installation.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLK-03			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_026

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.062		To meet Documentation requirements, the Core financial system must deliver system operations and user manuals. Documentation must explain the following system operations: System start-up Shutdown Monitoring Recovery/re-start Internal processing controls Archiving and application security. User documentation must explain in detail how to execute available functionality in each application component and must cover instructions for the following: 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLK-04			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_027
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLK-05			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	System_Controls_And_Documentation_028

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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: Rejection Warning (override authority needed to post transaction) Information only (no override needed).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-10				Audit_Trails_System_Controls_008
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: Line item number Line item amount Line item accounting classification information.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMB-21				System_Controls_And_Documentation_073
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-01				Record_Commitments_Obligations_And_Expeditures_015
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLB-01				System_Controls_And_Documentation_067

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.068		To add value to the Infrastructure functionality, the Core financial system should operate in a mainframe environment Operating System (OS).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLB-02				System_Controls_And_Documentation_068
System Controls and Documentation	14.02.069		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLB-03				System_Controls_And_Documentation_053
System Controls and Documentation	14.02.070		To add value to the Infrastructure functionality, the Core financial system should operate in an Apple Macintosh system environment.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLB-04				System_Controls_And_Documentation_054
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-01				System_Controls_And_Documentation_063
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-02				System_Controls_And_Documentation_065

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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: Report suspended transactions Retrieve, view, correct and process, or cancel suspended transactions Automatically re-process transactions Report re-processed transactions."	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-04				System_Controls_And_Documentation_064
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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-06				System_Controls_And_Documentation_066
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-07				System_Controls_And_Documentation_059
System Controls and Documentation	14.02.076		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	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-08				System_Controls_And_Documentation_055

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.077		To add value to the Interoperability requirements, the Core financial system should deliver an integrated Extensible Markup Language (XML) parsing capability.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-09				System_Controls_And_Documentation_057
System Controls and Documentation	14.02.078		To add value to the Interoperability requirements, the Core financial system should deliver a capability to exchange data using the Extensible Business Reporting Language.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLD-10				System_Controls_And_Documentation_056
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: 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-02				System_Controls_And_Documentation_069
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-03				Audit_Trails_System_Controls_025

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.081		To meet Operations requirements, the Core financial system must Deliver a restart capability for all applications online and batch processing components. Batch jobs must be segmented to facilitate restart in the event of a system failure.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-04				System_Controls_And_Documentation_070
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-05				System_Controls_And_Documentation_071
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-06				System_Controls_And_Documentation_061
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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-07				System_Controls_And_Documentation_062

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-08				System_Controls_And_Documentation_060
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-10				Audit_Trails_System_Controls_026
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-11				System_Controls_And_Documentation_072
System Controls and Documentation	14.02.088		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLI-13				System_Controls_And_Documentation_058
System Controls and Documentation	14.02.089	A	The system shall provide a capability to replicate all operational data to the COOP site.	Source: NIST Special Publication 800-53, Revision 3; Source Date: 8/1/2009; Source Number: CP-6	Source: DoDI 8500.2; Source Date: 2/6/2003; Source Number: CODB-2			

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.090	A	To support the System-Generated Transactions process, the Core financial system must provide automated functionality to validate that transaction reversals do not violate the integrity of the document chain. For example, do not reverse obligations that have been liquidated by payments.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-05		Post to General Ledger	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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Perform_Periodic_GL_Postings_019
System Controls and Documentation	14.02.091	A	To support the Internal and External Reporting function, the Revenue System must be able to create, compute, and post all necessary financial transactions.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-3			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_And_AR_Reporting_009
System Controls and Documentation	14.02.092	A	To support the Internal and External Reporting function, the Revenue System must be able to report the financial information required for program management performance reporting.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-14		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_020

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.093	A	To support Proprietary and Budgetary Accounting functions of the USSGL, the Revenue System must provide control features that ensure that the amounts reflected in the funds control structure agree with the related general ledger account balances at the end of each update cycle.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: BPA-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Proprietary_And_Budgetary_Accounting_Functions_012
System Controls and Documentation	14.02.094	A	To support the Transaction Validation activity, the Revenue System must provide the capability to allow users to define and maintain standard rules that control subsidiary ledger account postings for all accounting events when accounting transactions are recorded in a subsidiary ledger within the Revenue System. The process of defining posting rules can be accomplished in a variety of ways, including (but not limited to) using: transaction codes, screen “templates,” derivation rules, and others.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-3			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
System Controls and Documentation	14.02.095	A	To support the Transaction Validation activity, the Revenue System must provide the capability to capture the six-digit trading partner code (as specified by Treasury) when processing all transactions that directly involve another Federal entity (i.e., both parties to a transaction are Federal entities).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-13		Post to General Ledger	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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_013

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.096	A	To support the Transaction Validation activity, the Revenue System must provide the capability to post to the current fiscal year and prior fiscal year concurrently until prior year-end closing is complete while interacting with the core financial system within that fiscal year.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-18			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_018
System Controls and Documentation	14.02.097	A	To support the Transaction Validation activity, the Revenue System must provide the capability to record different transaction types at the detailed transaction level.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-19		Post to General Ledger	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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_019
System Controls and Documentation	14.02.098	A	To support the Transaction Validation activity, the Revenue System must provide the capability to employ appropriate edits at the point of entry to ensure that all required data have been entered and to validate the accuracy of the data prior to acceptance.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-21		Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_021

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Controls and Documentation	14.02.099	A	To support the Transaction Validation activity, the Revenue System should provide the capability to perform validation checks for use of certain general ledger accounts associated with specific authority (e.g., Cashiers fund, borrowing authority) prior to posting a transaction.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-27		Post to General Ledger	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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_027
System Controls and Documentation	14.02.100	A	To support the On-Line Query function, the Revenue System should provide the capability to generate reports by geographic location.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-12		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_012
System Controls and Documentation	14.02.101	A	To support the Security function, the Revenue System must provide the capability to allow the user to void a transaction within the same day the original posting is made prior to batch processing. Controls should be in effect to prevent transactions from being voided on a date other than the date the transaction was originally posted.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_008

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.1.j			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Contr ols_006
General Controls	14.03.016		An automated accounting shall incorporate records management and archival functions into the design, development, and implementation of the information systems.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.1.k			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Contr ols_007

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.017		An automated accounting shall collect or create only the information necessary for the proper performance of agency functions and which has practical utility.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.2			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Contr ols_008
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."	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.3			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Contr ols_009

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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 financial activities.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.4.a			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Contr ols_010
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.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.9.c			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Contr ols_011

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.022		Agencies will limit collection of information, which identifies individuals to that which is legally authorized and necessary for the proper performance of agency functions.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8, a.9.b			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 Procure-to-Pay Proposal-to-Reward Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	General_System_Contr ols_013
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.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 59				General_System_Contr ols_030
General Controls	14.03.028	D	Deleted: 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.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 59				Audit_Trails_System_ Controls_007

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 59				General_System_Contr ols_024
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: 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 sequence; and standard edits for shared data.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 60				General_System_Contr ols_026

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 60				General_System_Contr ols_025
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.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 60				General_System_Contr ols_027

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 60				General_System_Contr ols_028
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.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				Record_Budget_Autho rity_And_Allocate_Fun ds_044
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.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				Record_Budget_Autho rity_And_Allocate_Fun ds_045
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.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				Record_Budget_Autho rity_And_Allocate_Fun ds_046

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				Record_Budget_Authority_And_Allocate_Funds_047
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.	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				
General Controls	14.03.039		With regard to security and internal controls, the acquisition/financial system must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user).	Source: JFMIP SR-02-02; Source Date: 6/1/2002; Source Number: page 61				General_System_Controls_029
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-04				Maintain_Fund_Availability_007

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-05				
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-06				Maintain_Fund_Availability_017
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-08				Audit_Trails_System_Controls_011

Chapter	Req Id	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: 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 approvals required by the agency's workflow configuration have been applied. Not all documents require approvals. 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</p>	<p>Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-09</p>				<p>Audit_Trails_System_Controls_012</p>

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
			<p>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 chosen not to process a held or suspended document. Deleted documents are marked for purging. Converted: The document was processed through an automated or manual transfer from a legacy system.</p>					
General Controls	14.03.045		<p>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: Transaction numbers Amounts GL debits and credits Accounting classification elements.</p>	<p>Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-11</p>				<p>Audit_Trails_System_Controls_013</p>

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.046	D	Deleted: 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-13				Accounts Payable_Certifying_Officer_Legislation_077
General Controls	14.03.047		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-14				
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLC-02				General_System_Controls_020

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLC-04				
General Controls	14.03.052		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: <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, screen to screen and transaction to transaction. 	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLC-05				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.053		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)	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLC-06				General_System_Contr ols_016
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-01				
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-03				Audit_Trails_System_ Controls_016

Chapter	Req Id	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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-04				Audit_Trails_System_Controls_017
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-05				Audit_Trails_System_Controls_018
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-07				General_System_Contr ols_023

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-08				General_System_Contr ols_022
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-09				General_System_Contr ols_021
General Controls	14.03.063		To add value to the Workflow/Messaging functionality, the Core financial system should deliver a business process modeling capability.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-10				General_System_Contr ols_017
General Controls	14.03.064		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-11				General_System_Contr ols_019
General Controls	14.03.065		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLE-12				General_System_Contr ols_018

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLF-01				System_Controls_And_Documentation_021
General Controls	14.03.067		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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLF-02				System_Controls_And_Documentation_022
General Controls	14.03.068		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLF-03				System_Controls_And_Documentation_023
General Controls	14.03.069	A	The system shall establish a Continuity Of Operations Plan (COOP) site as a fully functional operational backup site.	Source: NIST Special Publication 800-53, Revision 3; Source Date: 8/1/2009; Source Number: CP-7	Source: DoDI 8500.2; Source Date: 2/6/2003; Source Number: COAS-1 Source: DoDI 8500.2; Source Date: 2/6/2003; Source Number: COAS-2			
General Controls	14.03.070	A	Maintain a revenue source code structure to classify types of revenue and receipts as defined by the agency, such as rental income, sales by product type, and income by type of service performed.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-08				Audit_Trails_System_Controls_036

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.071	A	The Core financial system must provide a capability to perform edits against the combined SFIS and Standard Accounting Structure attributes (combination edits).		Source: DoDFMR Vol 01, Ch 04; Source Date: 6/1/2009; Source Number: 040401 □ Source: DoDFMR Vol 01, Ch 04; Source Date: 6/1/2009; Source Number: 040604			
General Controls	14.03.072	A	To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate recurring entries and reversals in future accounting periods (e.g., payroll and travel accruals), when the specified transaction dates are reached. This is to include entries that cross fiscal years.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-02			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Record_GL_Journal_Entries_003
General Controls	14.03.073	A	To support the Transaction Validation activity, the Revenue System must provide the capability to reject a transaction or provide a warning message when attempting to post a transaction that would cause general ledger debits and credits to be out-of-balance at a level below the TAS/TAFS (e.g., organization level).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-24			Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	Revenue_AR_Transaction_Validation_024
General Controls	14.03.074	A	To support the Records Retention function, the Revenue System must provide temporary restoration to the on-line system for browsing and reporting.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AD-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Records_Retention_001

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
General Controls	14.03.075	A	To support the Records Retention function, the Revenue System must provide retention of system records in accordance with Federal regulations established by National Archives and Records Administration (NARA), Government Accountability Office (GAO) and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AD-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Records_Retention_002
General Controls	14.03.076	A	To support the Security function, the Revenue System must provide the capability to prevent the alteration of financial data (i.e., voids) except through the posting of transactions that are entered through the normal edit and update process under proper security.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-11		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_011
General Controls	14.03.077	A	To support Security function, the Revenue System should provide the capability to provide confidential Internet based communication from customer to system.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-16		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_016
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-01				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Access	14.04.012		To meet Internet Access requirements, the Core financial system must deliver browser access to all system modules/functionality.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-02				
System Access	14.04.013		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-03				System_Access_011
System Access	14.04.014		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-04				Audit_Trails_System_Controls_019
System Access	14.04.015		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-05				Audit_Trails_System_Controls_020
System Access	14.04.016		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLG-06				Audit_Trails_System_Controls_021
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-01				Financial_Reporting_011

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-02				Financial_Reporting_015
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-03				Financial_Reporting_016
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-04				Financial_Reporting_017
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-05				Financial_Reporting_018
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-06				Financial_Reporting_019
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-07				Post_Transactions_To_Update_GL_005

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-08				Audit_Trails_System_Controls_027
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-09				Financial_Reporting_012
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-10				Financial_Reporting_025
System Access	14.04.027		To meet Ad Hoc Query requirements, the Core financial system must deliver the following ad hoc query interface features: 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-11				Audit_Trails_System_Controls_028
System Access	14.04.028		To add value to the Ad Hoc Query functionality, the Core financial system should deliver the capability to optimize queries.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-12				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Access	14.04.029		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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-13				
System Access	14.04.031	A	To effectively support Ad-Hoc Query Capability, the Revenue System must support access to current year and historical financial data.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-7		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_007
System Access	14.04.032	A	To support the Security function, the Revenue System must provide the capability to allow entry into system only to those individuals who are authorized and only during times authorized.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_001
System Access	14.04.033	A	To support the Security function, the Revenue System must provide the capability to perform annual revalidation of the user.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_002
System Access	14.04.034	A	To support the Security function, the Revenue System must provide the capability to maintain a history of password changes over a specified amount of time and preclude the consecutive use of the same password, including changes and lost passwords.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Access	14.04.035	A	To support the Security function, the Revenue System must provide the capability to require the use of unique user identifications and passwords for authentication purposes. Passwords must be non-printing and non-displaying. The application must allow for the enforcement of password standards (e.g., minimum length and use of alpha, numeric and special characters). The application must also allow for the establishment of a specified period for password expiration to provide changes on a regular basis, accommodate prohibiting the user from reusing recent passwords and be capable of periodic change, at option of user, and of mandatory change, at the option of the system administrator after a specified period of time.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_004

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Access	14.04.036	A	To support the Security function, the Revenue System must provide the capability to limit the capability of users to selected functions (i.e., create, read, update, and delete) as well as have the capability to define functional access rights (e.g., to modules, transactions and approval authorities) and data access rights (e.g., record, create, read, update and delete) by assigned user ID, functional role (e.g., payable technician) and owner organization. User profiles can be added, deleted, modified or changed by the system administrator.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_006
System Access	14.04.037	A	To support the Security function, the Revenue System must provide the capability to alert and record when invalid access is attempted or when user ID limit is exceeded.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-10		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_010
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-01				Audit_Trails_System_Controls_040
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-02				Audit_Trails_System_Controls_041

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-03				System_Design_and_Architecture_002
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-04				Audit_Trails_System_Controls_042
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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-05				Audit_Trails_System_Controls_043
System Design and Architecture	14.05.006		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-06				Audit_Trails_System_Controls_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.007		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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLA-07				Audit_Trails_System_Controls_046
System Design and Architecture	14.05.009	A	The system shall have the capability to identify and handle error conditions in an expeditious manner through the use of error messages and error logs without providing information that could be exploited by adversaries.	Source: NIST Special Publication 800-53, Revision 3; Source Date: 8/1/2009; Source Number: SI-11				
System Design and Architecture	14.05.010	A	The revenue system shall provide the ability to “point and click” on selectable tables, data, and link objects for inclusion in a custom query.	Source: JFMIP SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-9				
System Design and Architecture	14.05.011	A	The system must provide the capability for a user with special authorization to establish and maintain an accounting classification structure that includes the elements described in the Common Government-wide Accounting Classification (CGAC) structure document. The system must maintain each classification element independently.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-01				Audit_Trails_System_Controls_033
System Design and Architecture	14.05.012	A	Derive full accounting classifications on transactions from abbreviated user input. Examples of methods include entering shorthand codes, deriving elements from an entered field, or providing users with a list of values from which to choose.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-04				Audit_Trails_System_Controls_034

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.013	A	The system must provide automated functionality that controls the use of accounting classification elements based on validity periods (start and end dates) as defined by a user with special authorization.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-06				Audit_Trails_System_Controls_035
System Design and Architecture	14.05.014	A	The system must provide the capability for a user with special authorization to establish and maintain additional (lower) levels of hierarchical Common Government-wide Accounting Classification (CGAC) data elements (that is, establish parent-child relationships with the ability to summarize, distribute funds, and report data at all defined levels).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-10				Audit_Trails_System_Controls_005

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.015	A	The system must provide the capability to maintain the common government-wide and agency-specific data relationships prescribed in the Common Government-wide Accounting Classification (CGAC) document guidance, including the following:: -Treasury Account Symbol (TAS) to multiple internal funds - Internal fund to multiple USSGL attributes and fund attributes -Program to multiple USSGL attributes, internal funds, projects, organizations, or activities -Strategic goal to multiple programs and projects. (Removed data elements from requirement. List of specific data elements will be included in the functional specification document.)	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-11				Audit_Trails_System_Controls_007
System Design and Architecture	14.05.016	A	The system must provide the capability for a user with special authorization to establish and maintain standard (OMB Circular No. A-11) object class codes and (agency-specific) object class extension codes consistent with the Common Government-wide Accounting Classification (CGAC) structure document.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-12				Audit_Trails_System_Controls_037
System Design and Architecture	14.05.017	A	The system must provide the capability to link a fund origination year to an internal fund code.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMA-17				

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.018	A	To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query documents. Parameter(s) include any one or a combination of the following: Document type Document status (e.g., open, closed) Vendor number Vendor Data Universal Numbering System (DUNS)+4 numbers Customer number Accounting classification elements. Result is a list of selected document numbers with document statuses and balances at the document level. Drill-down from each document number to its document lines and detailed GL transactions.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-12		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	Perform_Periodic_GL_Postings_012
System Design and Architecture	14.05.019	A	To support the System-Generated Transactions process, the Core financial system must provide automated functionality to generate batched reversal transactions by any one or a combination of the following parameters: • Accounting period • Transaction or document type • Accounting classification elements • System date • Transaction date • Source system ID. For example, reverse payroll transactions posted on January 1, 2006.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-04			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
System Design and Architecture	14.05.020	A	To support the Treasury Information Maintenance process, the Core financial system must provide automated functionality to maintain ALC Business Activities.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: FBA-03				Perform_Periodic_GL_Postings_036

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.021	A	To support the System-Generated Transactions process, the Core financial system must provide automated functionality to deliver the capability to send/receive financial transactions from Government wide mandated applications: • Central Contractor Registration (CCR) • Electronic Certification System (ECS) • Federal Agencies Centralized Trial Balance System I (FACTS I) • Federal Agencies Centralized Trial Balance System II (FACTS II) • Government Online Accounting Link System (GOALS II) • Intra-governmental Payment and Collection System (IPAC) • Treasury Offset Program (TOP) • Secure Payment System (SPS).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-07		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	
System Design and Architecture	14.05.022	A	To add value to the System-Generated Transactions process, the Core financial system should provide automated functionality to deliver the capability to send/receive financial transactions from Government wide mandated applications: • eTravel • CA \$HLINK II • Government wide Accounting (GWA) system	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMD-08		Manage General Ledger	Deployment-to-Redeployment/Retrograde Plan-to-Stock -- Inventory Management	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.023	A	To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to query documents. Parameter includes any document number. Result is a list of all document numbers in the document's processing chain with document statuses and balances at the document level. Drill-down from each document number to its document details (e.g., vendor/customer name, description and amount).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-10		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Financial_Reporting_013
System Design and Architecture	14.05.024	A	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).	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLJ-13		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
System Design and Architecture	14.05.025	A	To support the Internal and External Reporting function, the Revenue System must be able to export data from the Revenue System to the Core financial system.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-1		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_007

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.026	A	To support the Internal and External Reporting function, the Revenue System must be able to support provision of data for the preparation of consolidated financial statements as required by the Federal Accounting Standards Advisory Board (FASAB) and the current Office of Management and Budget (OMB) Bulletin on Form and Content of Agency Financial Statements requirements	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-5		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_011
System Design and Architecture	14.05.027	A	To support the Internal and External Reporting function, the Revenue System must be able to support production of daily on-line Available Funds report(s) for each TAS/TAFS that is subject to Federal Agencies' Centralized Trial-Balance System (FACTS) II reporting requirements. Support must be provided for the parameters established by FMS.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-9		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.028	A	<p>To support the Internal and External Reporting function, the Revenue System must be able to Provide on-line subsidiary revenue activity summary at the internal fund, organization, and TAS/TAFS levels. The subsidiary summary must provide the following minimum data elements for each applicable general ledger account:</p> <ul style="list-style-type: none"> • The balance at the beginning of the accounting period, • The total amount of debits by transaction type for the accounting period, • The total amount of credits by transaction type for the accounting period, and • The cumulative ending balance for the accounting period. 	<p>Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-10</p>		<p>Perform Financial Reporting</p>	<p>Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management</p>	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.029	A	To support the Internal and External Reporting function, the Revenue System must be able to produce an on-line transaction register at the internal fund, organization, and TAS/TAFS level for each accounting period, that provides the following data elements: • Fiscal year; • TAS/TAFS; • Internal fund; • Document number; • Document entry date; • Document entry time; • Document entry User ID; • Document transaction date; • Transaction type; • Debit account number; • Debit account object class; • Debit amount; • Credit account number; • Credit account object class; • Credit amount; • United States Standard General Ledger (USSGL) attribute domain headings; and • USSGL attribute values associated with the transaction. The register must include all transactions that occurred within the accounting period specified.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-12		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	
System Design and Architecture	14.05.030	A	To support the Internal and External Reporting function, the Revenue System should provide the capability to “Drill down” to detail transactions for any summary level within a report for transactions originally input and maintained within the accounting and/or financial management system.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-15		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.031	A	To support the Internal and External Reporting function, the Revenue System should provide the capability to save customized report/query routines and/or results with the capability to transmit either electronically.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-16		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_022
System Design and Architecture	14.05.032	A	To support the Internal and External Reporting function, the Revenue System should provide the capability to report process compatibility with both database and application security protocols.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-17		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_023
System Design and Architecture	14.05.033	A	To support the Internal and External Reporting function, the Revenue System should provide the capability to perform exception and data ranking reporting based on user-defined parameters.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-18		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_024
System Design and Architecture	14.05.034	A	To support the Internal and External Reporting function, the Revenue System should provide the capability to define and modify customized reports.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: IER-19		Perform Financial Reporting	Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Plan-to-Stock -- Inventory Management	Revenue_And_AR_Reporting_025

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.035	A	To support the Deposit Account Function, the Revenue System must provide the capability to provide monthly statements of transaction activity in paper and/or electronic form.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: DAS-5			Budget-to-Report Deployment-to-Redeployment/Retrograde Environmental Liabilities Hire-to-Retire Market-to-Prospect Order-to-Cash Plan-to-Stock -- Inventory Management Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Deposit_Account_Function_005
System Design and Architecture	14.05.036	A	To support the Transaction Validation activity, the Revenue System must provide the capability to interface with the core financial system to record transactions consistent with USSGL posting rules.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-2		Post to General Ledger	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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_002

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.037	A	To support the Transaction Validation activity, the Revenue System must provide the capability to allow users to define and process system-generated transactions, such as automated accruals (e.g., interest accrual entries), pre-closing and closing entries, and transactions that generate other transactions in those cases where a single transaction is not sufficient.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-5		Post to General Ledger	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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_005
System Design and Architecture	14.05.038	A	To support the Transaction Validation activity, the Revenue System must provide the capability to validate the fields for all accounting classification elements required to process the transaction prior to posting [e.g., fields pertaining to Treasury Account Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS), revenue source, invoice number, debtor or customer code and organization].	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-11		Receive and Validate Request for Billing	Deployment-to-Redeployment/Retrograde Prospect-to-Order Service Request-to-Resolution	

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.039	A	To support the Transaction Validation activity, the Revenue System must provide the capability to enter, edit, and store transactions in the current accounting period for automatic processing in a future accounting period for one-time events and/or monthly recurring entries.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-12		Post to General Ledger	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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_012
System Design and Architecture	14.05.040	A	To support the Transaction Validation activity, the Revenue System must provide the capability to capture transaction dates (effective date of the transaction) and posting dates (date transaction forwarded to core financial system or posted to the general ledger).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-14		Post to General Ledger	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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_014

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.041	A	To support the Transaction Validation activity, the Revenue System must provide the capability to determine (automatically) the posting date from the system date for all transactions. Automatically associate a default accounting period for each transaction, but allow authorized user to override.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-15		Post to General Ledger	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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_015
System Design and Architecture	14.05.042	A	To support the Transaction Validation activity, the Revenue System must provide the capability to reverse (automatically with prior discretion of user) entries by the following parameters: transaction or document type, date range, schedule numbers, transaction identification number (i.e., document number) range, and trading partner.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-16			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_016
System Design and Architecture	14.05.043	A	To support the Transaction Validation activity, the Revenue System must provide the capability to permit posting to the current and prior months concurrently until the prior month closing is complete while interacting with the core financial system within that fiscal year.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-17			Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Environmental Liabilities Market-to-Prospect Plan-to-Stock -- Inventory Management Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_017

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.044	A	To support the Transaction Validation activity, the Revenue System must provide the capability to process and track transactions in both foreign currency and U.S. dollars.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: TV-25		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Transaction_Validation_025
System Design and Architecture	14.05.045	A	To support the Automated Reconciliation function, the Revenue System must provide detailed subsidiary record amounts used to compare with amounts in the general ledger resulting in the creation of reports for those accounts that are out of balance. This capability must be available for all open accounting periods and at frequencies defined by the user, such as daily, weekly and monthly.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AR-1		Perform Planning, Programming, Budgeting, Funds Distribution and Control	Acquire-to-Retire Budget-to-Report Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect	Revenue_AR_Automated_Reconciliation_001
System Design and Architecture	14.05.046	A	To support On-Line Query Capability, the Revenue System must provide the capability to record all transactions for a specific accounting record.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-1			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 Procure-to-Pay Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_001

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.047	A	To support On-Line Query Capability, the Revenue System must provide the capability to assign user level capability for ad hoc query access.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-4		Manage Financial Management Policy		Revenue_AR_Online_Query_Capability_004
System Design and Architecture	14.05.048	A	To support On-Line Query Capability, the Revenue System must provide the capability to provide and maintain on-line queries and reports on balances separately for the current/prior months and current/prior fiscal years. At a minimum, queries must be maintained on-line for current/prior months and current/prior fiscal years until the prior month/year closing is complete.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: OLQ-11		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Online_Query_Capability_011
System Design and Architecture	14.05.049	A	To effectively support Ad-Hoc Query Capability, the Revenue System must allow users to create and submit parameter-based query scripts or to store them in a common library for future use.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-1		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_001
System Design and Architecture	14.05.050	A	To effectively support Ad-Hoc Query Capability, the Revenue System must allow users to run queries on-line or in batch mode and to stage output for later access by authorized users.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-2		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_002
System Design and Architecture	14.05.051	A	To effectively support Ad-Hoc Query Capability, the Revenue System must provide run-time controls to limit "run-away" queries and large data download requests.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_003

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.052	A	To effectively support Ad-Hoc Query Capability, the Revenue System must support graphical output display on the desktop. Output display should also support dynamic report reformatting, regrouping and drill-down to detail records from summary report lines.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-4		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_004
System Design and Architecture	14.05.053	A	To effectively support Ad-Hoc Query Capability, the Revenue System must allow authorized users to download selected financial data. This download capability must be able to automatically reformat downloaded information for direct access by common desktop applications (e.g., American Standard Code for Information Interchange (ASCII) formatted).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_005
System Design and Architecture	14.05.054	A	To effectively support Ad-Hoc Query Capability, the Revenue System must provide the ability to preview a report, form, or other query result before printing.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Adhoc_Query_Capability_006
System Design and Architecture	14.05.055	A	To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to allow users to automatically distribute copies of report/query results via e-mail to multiple pre-identified individuals or groups.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.056	A	To provide additional Ad-Hoc Query Capability, the Revenue System should provide the capability to provide the following ad hoc query interface features: • The ability to “point and click” on selectable table, data, and link objects for inclusion in a custom query; • An active data dictionary to provide users with object definitions; • The ability to share user developed query scripts with other authorized agency users and query optimization; and • On-line help.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: AHQ-9		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
System Design and Architecture	14.05.057	A	To support Interface requirements, the Revenue System must provide the capability to provide for uploading and downloading data to other systems and databases in a personal computer environment.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_003

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.058	A	To support Interface requirements, the Revenue System must provide the capability to provide controls over interfaced data to ensure that files are transmitted by an authorized source to an authorized destination and they are complete and not duplicates. In addition, controls over each file should ensure (1) the number of transactions in the file matches control records; (2) the dollar total of transactions in the file matches control records; (3) the sender is notified of any erroneous transactions; and (4) erroneous transactions are automatically returned to the sender.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-5		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_005
System Design and Architecture	14.05.059	A	To support Interface requirements, the Revenue System must provide the capability to provide an application user face that complies with the software application standards required by section 508 of the Rehabilitation Act, as detailed in 36 CFR 1194, subpart 9.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-6		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_006

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.060	A	To support Interface requirements, the Revenue System must provide the capability to interface with the Central Contractor Registration (CCR), an existing on-line database that is the single validated source of data on vendors doing business for the government, for the exchange of identification data and EFT routing information in business transactions and other data elements required by OMB’s “Business Rules for Intragovernmental Transactions.”	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-7□Source: OMB Memorandum M-07-03; Source Date: 11/1/2006; Source Number:		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	
System Design and Architecture	14.05.061	A	To support Interface requirements, the Revenue System must provide the capability to link to other applications and data sources (e.g., strategic plans, performance measures and data warehouse).	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: I-8		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Interface_Requirements_008
System Design and Architecture	14.05.062	A	To support the Security function, the Revenue System must provide the capability to query the audit log by type of access, date and time stamp range, user identification, or terminal ID.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-14		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_014
System Design and Architecture	14.05.063	A	To support the Security function, the Revenue System must provide the capability to comply with Federal Information System Controls Audit Manual (FISCAM) standards.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-15		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_015

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Design and Architecture	14.05.064	A	To add value to the Document Referencing and Modification process, the Core financial system should provide automated functionality to update related open documents when users modify classification information on a document in a processing chain.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-15				Maintain_Fund_Availability_023
System Design and Architecture	14.05.065	A	To support the Document Referencing and Modification process, the Core financial system must provide automated functionality to associate documents with related source documents (e.g., reimbursable agreements, purchase orders, contracts and delivery orders, Blanket Purchase Agreement (BPAs) and call numbers, and grants) so that queries show all related activity.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: SMC-03		Manage Supply Chain Entitlement	Acquire-to-Retire Concept-to-Product Deployment-to-Redeployment/Retrograde Market-to-Prospect Service-to-Satisfaction	Maintain_And_Update_Payee_Information_020
System Performance	14.06.001		To meet the System Performance requirements, the Core financial system must process the agencies specified accounting workload without adversely impacting projected online response time.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLL-01				Audit_Trails_System_Controls_029
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: Daily systems assurance reports Daily backups Daily interface processing Core GL posting Table updates Standard reporting.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLL-02				Audit_Trails_System_Controls_030

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Performance	14.06.003		To meet the System Performance requirements, the Core financial system must maintain the agencies 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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLL-03				Audit_Trails_System_Controls_031
System Performance	14.06.004		To meet the System Performance requirements, the Core financial system must support concurrent access to functional modules for the agencies specified user community.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLL-04				Audit_Trails_System_Controls_032
System Performance	14.06.005		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: Transaction processing throughput capacity, Expected workstation client response time by transaction type, Data storage capacity, and Limitations on concurrent user connectivity.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLL-05				System_Performance_001

Chapter	Req Id	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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLH-01				Audit_Trails_System_Controls_047
System Security	14.07.002	C	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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLH-02				System_Security_005
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: User ID Functional role (e.g., payable technician) or Organization. Enable the agency to define access rules based on any combination of these attributes.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLH-03				Audit_Trails_System_Controls_022

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLH-04				Audit_Trails_System_Controls_023
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.	Source: OFFM-NO-0106; Source Date: 1/1/2006; Source Number: TLH-05				Audit_Trails_System_Controls_024
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: separation of duties, least privilege and individual accountability.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Appendix III, Sec. B.a.2.c				System_Security_007
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.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Sec. 8.a.1.g				System_Security_004

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.012	C	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. Each agency's program shall implement policies, standards and procedures which are consistent with government-wide policies, standards, and procedures issued by the Office of Management and Budget, the Department of Commerce, the General Services Administration and the Office of Personnel Management (OPM). Different or more stringent requirements for securing national security information should be incorporated into agency programs as required by appropriate national security directives. Note: The DoD implements this OMB requirement through the DoD IA Program.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Appendix III, Sec. A.3				System_Security_006
System Security	14.07.015	C	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.	Source: OMB Circular A-130; Source Date: 11/1/2000; Source Number: Appendix III, Sec. A.3.b.2.f				General_System_Contr ols_002

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	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.		Source: DoDD 8500.01E, Cert.; Source Date: 4/1/2007; Source Number: Sec. 4.8.2			System_Security_009
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: 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 information such as reference DoD Directive 5230.20E and DoD Instruction 5230.27.		Source: DoDD 8500.01E, Cert.; Source Date: 4/1/2007; Source Number: Sec. 4.9 4.9.2			System_Security_010

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.025	C	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 Number 11. Such products must be satisfactorily evaluated and validated either prior to purchase or as a condition of purchase; Purchase contracts shall specify that product validation will be maintained for updated versions or modifications by subsequent evaluation or through participation in the National IA Partnership (NIAP) Assurance Maintenance Program. IA shall be considered as a requirement for all systems 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 GOTS or 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.	Source: NSTISSP No. 11; Source Date: 7/1/2008; Source Number: Sec. 5	Source: DoDD 8500.01E, Cert.; Source Date: 4/1/2007; Source Number: Sec. 4.17			System_Access_010

Chapter	Req Id	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.		Source: DoDI 8500.2; Source Date: 2/1/2003; Source Number: Sec. 5.7.4□ Source: DoDI 8510.01; Source Date: 11/1/2007; Source Number: Sec. 4.5			System_Security_001
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).		Source: DoDI 8500.2; Source Date: 2/1/2003; Source Number: Sec. 5.7.5□ Source: DoDI 8510.01; Source Date: 11/1/2007; Source Number: Sec. 4.1□ Source: DoDD 8500.01E, Cert.; Source Date: 4/1/2007; Source Number: Sec. 4.13			System_Security_012
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.		Source: DoDI 8510.01; Source Date: 11/1/2007; Source Number: Sec. 4.9			System_Security_002
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).	Source: FISMA of 2002; Source Date: ; Source Number: Sec. 305(c)(2)				

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.030		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.		Source: DoDI 8510.01; Source Date: 11/1/2007; Source Number: Sec. 1.5			
System Security	14.07.031	A	The system shall provide the capability for an authorized user to view daily transactions “For Others” cross disbursing details.		Source: DFAS 7000.10-I; Source Date: 7/1/2008; Source Number: Para. C6.6.3.2.1.5			
System Security	14.07.032	A	To support the Security function, the Revenue System must provide the capability to comply with the National Institute of Standards and Technology (NIST) Security Standards relating to the applications integrated security features. See http://csrc.nist.gov/ for more information.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-12□ Source: CFR Title 31; Source Date: ; Source Number: 1.22 (d) (3) (i)□ Source: CFR Title 41; Source Date: ; Source Number: 301-71.3		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_012

AUDIT TRAILS AND SYSTEM CONTROLS REQUIREMENTS

DFAS 7900.4-M, Vol. 14

Chapter	Req Id	Change Type	Requirement	Federal Sources	DoD Sources	BPM Processes	End 2 End Process	DFMIG Rule Name
System Security	14.07.033	A	To support the Security function, the Revenue System must provide the capability to control access to the application, functional modules, transactions, and data by having integrated security features that are configurable by the system administrator.	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-13		Record and Manage Receivable	Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	Revenue_AR_Security_013
System Security	14.07.034	A	To support Security function, the Revenue System should provide the capability to maintain general profile identity attributes that could consist of a customer's: <ul style="list-style-type: none"> • Username; • Name; • Address; • Home telephone number; • Social Security Number; • Date of birth; • Personal e-mail address; • Employer name; • Employer address; • Employee telephone number; • Employer e-mail address; and • Confidential questions and answers. 	Source: JFMIP-SR-03-01; Source Date: 1/1/2003; Source Number: S-17			Deployment-to-Redeployment/Retrograde Hire-to-Retire Order-to-Cash Prospect-to-Order Service Request-to-Resolution Service-to-Satisfaction	

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
DoDI	Department of Defense Issuances
DoDFMR	DoD Financial Management Regulation
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
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 Management Budget
OS	Operating System
PDF	Portable Document Format
PKI	Public Key Infrastructure
SIC	Standard Industrial Classification
SPS	Security Payment System
SQL	Structured Query Language
TAS	Treasury Account Symbol
TCP/IP	Transmission Control Protocol/Internet Protocol
TOP	Treasury Offset Program
USSGL	United States Standard General Ledger
VPN	Virtual Private Network
WFMC	Workflow Management Coalition
XML	Extensible Markup Language