BPM Practical Audit Applications for Audit

June 2021

FMCOM Business Process Management
&
Office of the Assistant Secretary of the Army
(Financial Management and Comptroller)

Version 1.0
14 April 2021

Agenda

- Business Process Management (BPM) Overview – Chris Reynolds
- Army Process Portal (APP) – Chris Reynolds
- Army Control Catalog APP Synergy – Chris Reynolds
- APP Refresh – Rachelle Las Sabe
- BPM Integrated Data Store (BIDS) – Rachelle Las Sabe
- Implementation Through Training – Rachelle Las Sabe
- Business Process Improvement Concept of Operations – Chris Reynolds
- Tech Team Alignment to BPM documents – Johanna Sears
- Incorporate BPM Documents into Audit Walkthroughs – Johanna Sears
- Audit Walkthrough Presentation Flow – Johanna Sears
- Army Control Catalog – Johanna Sears
- Contact Information

Business Process Management

To improve and optimize Army processes that pertain to finance policies, systems, and reporting requirements; provide end-to-end field implementation support for process improvement and compliance; and deliver campaigns that improve readiness and establish a culture of audit success

Key Functions:

- **Business Process Improvement:**
  - Analyze, improve and sustain process standards annually
  - Enterprise Business Systems Convergence – Multi-Functional Capabilities Team Support
- **Business Process Assurance:**
  - Test the design of process controls
  - Remediate process and control gaps through collaboration with the field and headquarters
- **Integration & Governance:**
  - Training and Compliance
  - Program & Systems Management
  - Strategic Communications & Organizational Preparedness
  - Army Process Portal (APP) Sustainment, Enhancement and Integration
    https://army.deps.mil/Army/cmds/USAFMCOM/bps/SitePages/Home.aspx

Army Process Portal (APP)

What is the APP?

The Army Process Portal (APP) is an online resource designed to provide you with easy access to the latest information on Business Process Management (BPM), process standard documentation, and Army policies.

Who can access the APP?

It is available to all Soldiers, civilians, and contractors with a Common Access Card (CAC).

How often should I visit?

The APP is dynamic. Process standards are continuously updated to remain accurate. Please check back often for the most up-to-date information.

What will I find on the APP?

- Process Maps, Process Details, All Things Audit, Process Cycle Memorandums
- NEW! Army Control Catalog
- Job aids, training, and user procedures,
- Audit checklists and model packets
- DASA-FO policies
- Change Request System
- Army and Security Assistance Account

https://army.deps.mil/Army/cmds/USAFMCOM/bps/SitePages/Home.aspx

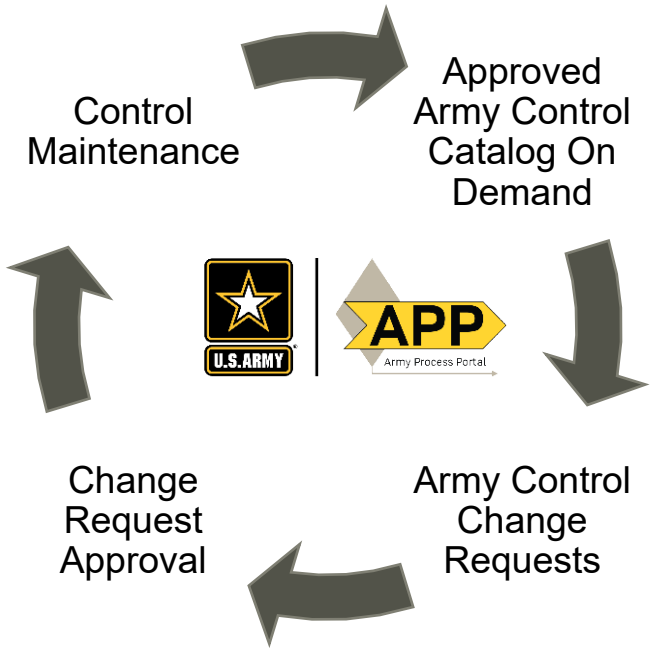
Process Standards

- Acquire-to-Retire (Real Property & Equipment)
- Civilian Pay
- Contract Vendor Pay
- Disbursing
- Environmental Liabilities
- Funds Receipt and Distribution
- Fund Balance w/Treasury
- Financial Reporting
- Government Purchase Card
- Local National Pay (Belgian, Dutch, German, Korean and Italian)
- Military Pay
- Plan-to-Stock (Inventory & OM&S)
- Reimbursables –RWO (Buyer/Seller)
- Supplies (MILSTRIP)
- Transportation of People
- Transportation of Things

APP and Army Control Catalog Synergy

Combining Army Control Catalog with APP provides:

- Accessibility: Viewable by Stakeholders with Common Access Card access
- Portability: Retains the ability to export to a spreadsheet format for analysis or distribution
- Visibility: ACC becomes line of sight for all users
- Efficiency: Streamlines ACC change request, approval, and update processes – ***COMING SOON***
- Agility: Approved changes immediately visible on portal
- Force Multiplier: Both contributes and benefits from APP "one stop shop" value proposition
- Context: Provides insight, common ground, and language for Army Process Owners, Process Performers, Audit Cells, & Auditors
- Opportunity: Centralizing control data with Army business processes sets stage for many possible future efficiencies and integration (CUECs, RCMs, etc.) – ***COMING SOON***
- Centralization: Aligns BPM documents, financial risks, and Army Controls in one location to simplify and show the complete process picture for the end user demonstrating holistic Risk Management Approach
- Sustainable: APP platform maintained by FMCOM BPM and Army Control Catalog data maintained by DASA-FOA
  - Platform allows for multiple users to be able to perform maintenance, while limiting access for the general user
  - SharePoint provides the flexibility to link, integrate, or transfer data to future solutions, should the need arise



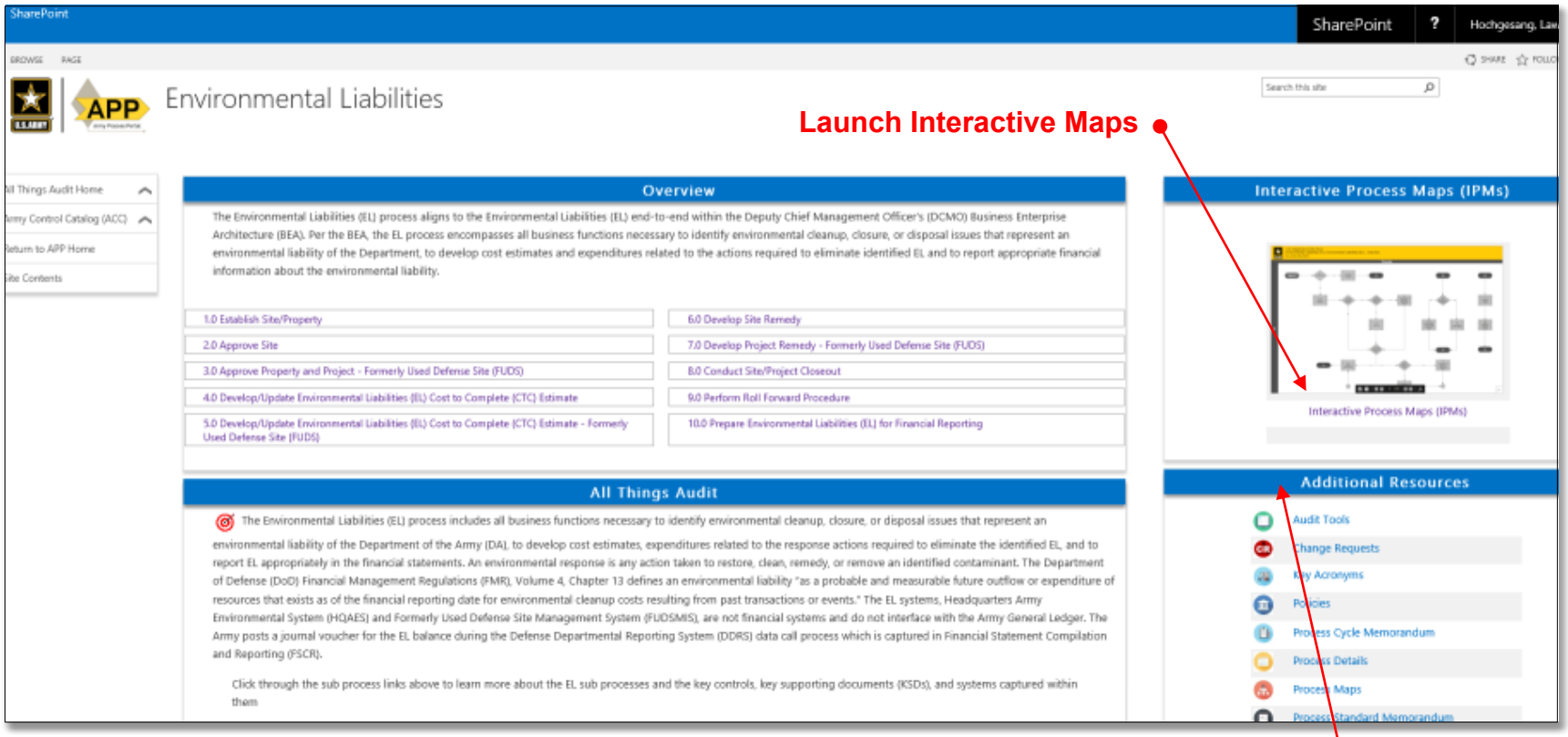
APP Refresh Goals

Consistently identify opportunities for improvement, enhancement, and to meet the needs of ever-changing technology

* Remove reliance on Silverlight
* Reduce level of effort to maintain APP
* Improve user experience
* ‘Click’ reduction
* Reduce or eliminate Third Party WebParts (i.e. QuickApps)

Process Standard Landing Pages

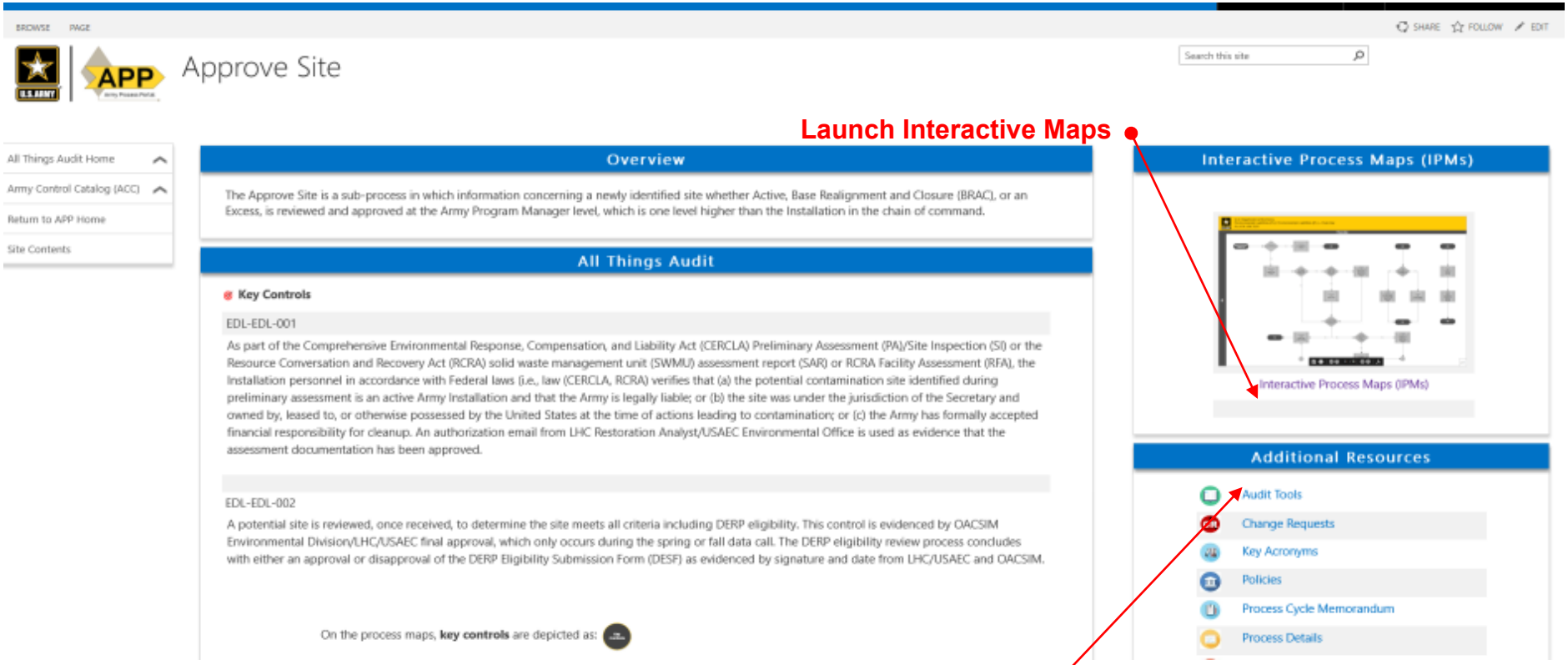
Prototype: https://army.deps.mil/Army/cmds/USAFMCOM/bps/Compendium/AllThingsAudit/SitePages/Process-Standard.aspx?PSID=7



- Retains look and feel of original page
- Now dynamically populated based on URL
- Adds efficiencies for maintenance

Sub-Process Landing Pages

Prototype: https://army.deps.mil/Army/cmds/USAFMCOM/bps/Compendium/AllThingsAudit/SitePages/Sub-Process.aspx?SubID=227



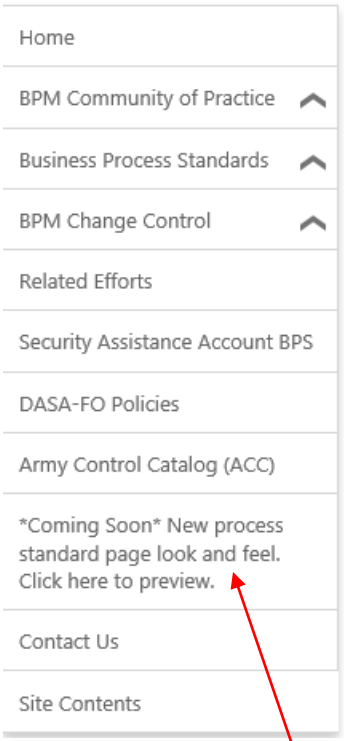
Launch Interactive Maps

Additional Resources
(formerly the 'Tools' widget)

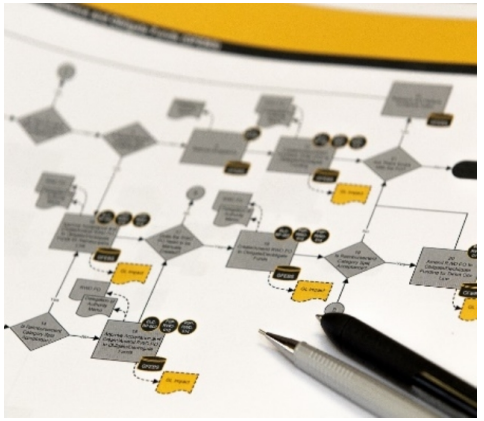
- **Retains look and feel of original page**
- **Now dynamically populated based on URL**
- **Adds efficiencies for maintenance**

Interactive Process Maps

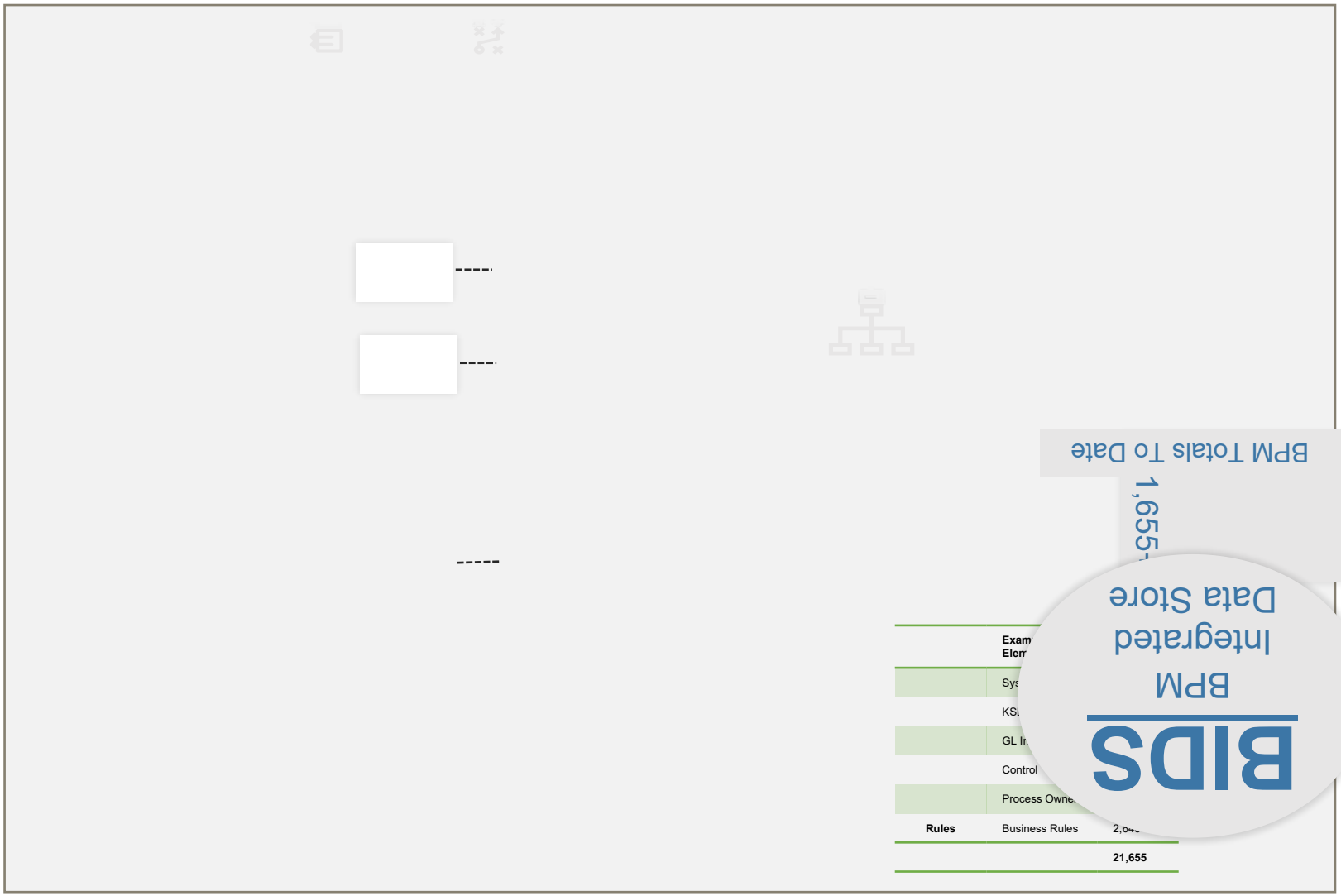
- ✓ Silverlight not required
- ✓ Improve user experience
  - ✓ Improved accessibility with Interactive Maps
  - ✓ 'Click' reduction
  - ✓ No Ctrl key required
  - ✓ New navigation control key
- ✓ Reduce or eliminate Third Party WebParts (i.e. QuickApps)



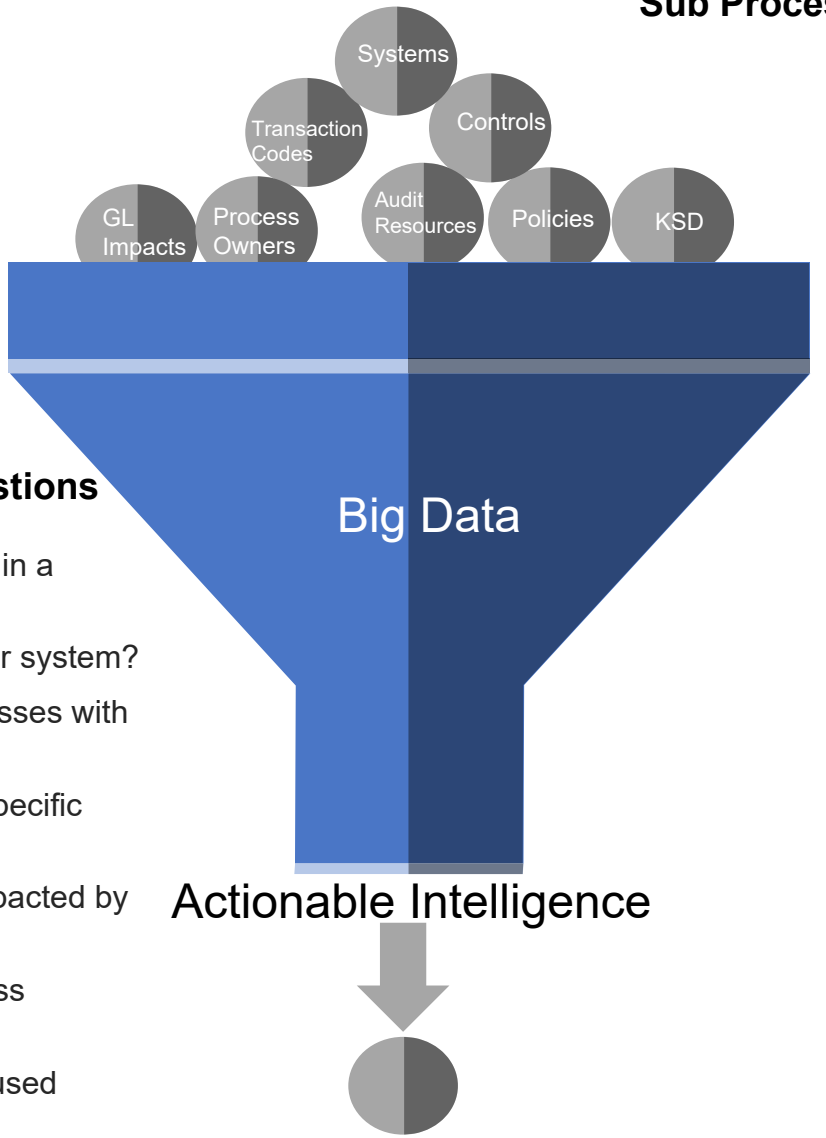
Experience new APP upgrades



BPM Integrated Data Store (BIDS)



Practical Applications for BIDS



Sub Process Data Element Examples

- Systems
- Transaction Codes
- Army Controls
- Key Supporting Documents
- Related Policies
- Related Audit Resources
- Process Owners
- GL Impacts

Provides Insights and Answers Mission Critical Questions

- Which process owners are involved in a process?
- Which processes include a particular system?
- What systems are included in processes with a GL impact?
- How many processes reference a specific transaction code?
- Which process standards will be impacted by a policy change?
- What are the GL impacts in a process standard? All process standards?
- Where is a particular Army Control used across all processes?

Focus on Implementation Through Training

CETs available!

Audit Support Training

- Audit Tech Teams
- IPAs
- Commands

Financial Management Training

- ARNG Resource Management Advisory Council (RMAC) Workshops
- ARNG Resource Management Training Center (RMTC) Courses
- Soldier Support Institute FC Pre-Command

FMCOM Courses

- SSO-GFEBS

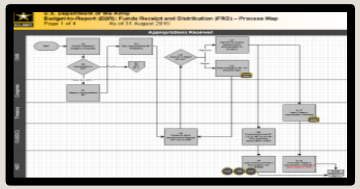
Events

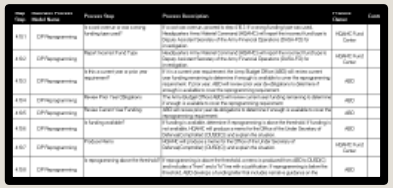
- ASMC PDI
- Audit Summits
- Army DFAS Workshop
- Army Auditability (OAA) Bi-Weekly Touch Points
- Real Property Workshop
- Command-level events

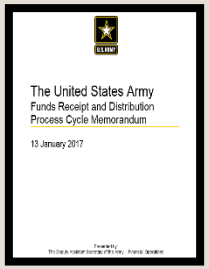
Moving the Army toward a ***culture of audit success***

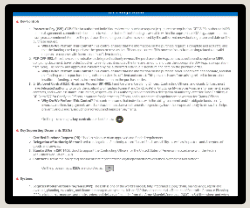
Business Process Improvement Concept of Operations

Process Maps | **Process Details** | **Process Cycle Memo** | **All Things Audit** | **Army Process Portal**









EMPLOY

UPDATE

ENTERPRISE BUSINESS SYSTEMS
CONVERGENCE

SUPPORT MODERNIZATION & REENGINEERING EFFORTS

U.S. ARMY OFFICE OF BUSINESS TRANSFORMATION

INFORM & SUPPORT ARCHITECTURE INITIATIVES

SUPPORT & DRIVE IMPROVEMENTS TO EFFICIENCY & AUDIT READINESS

IMPROVE

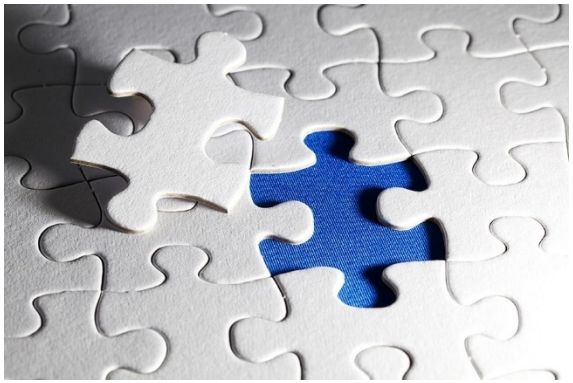
BPM SUSTAINMENT OPERATIONS

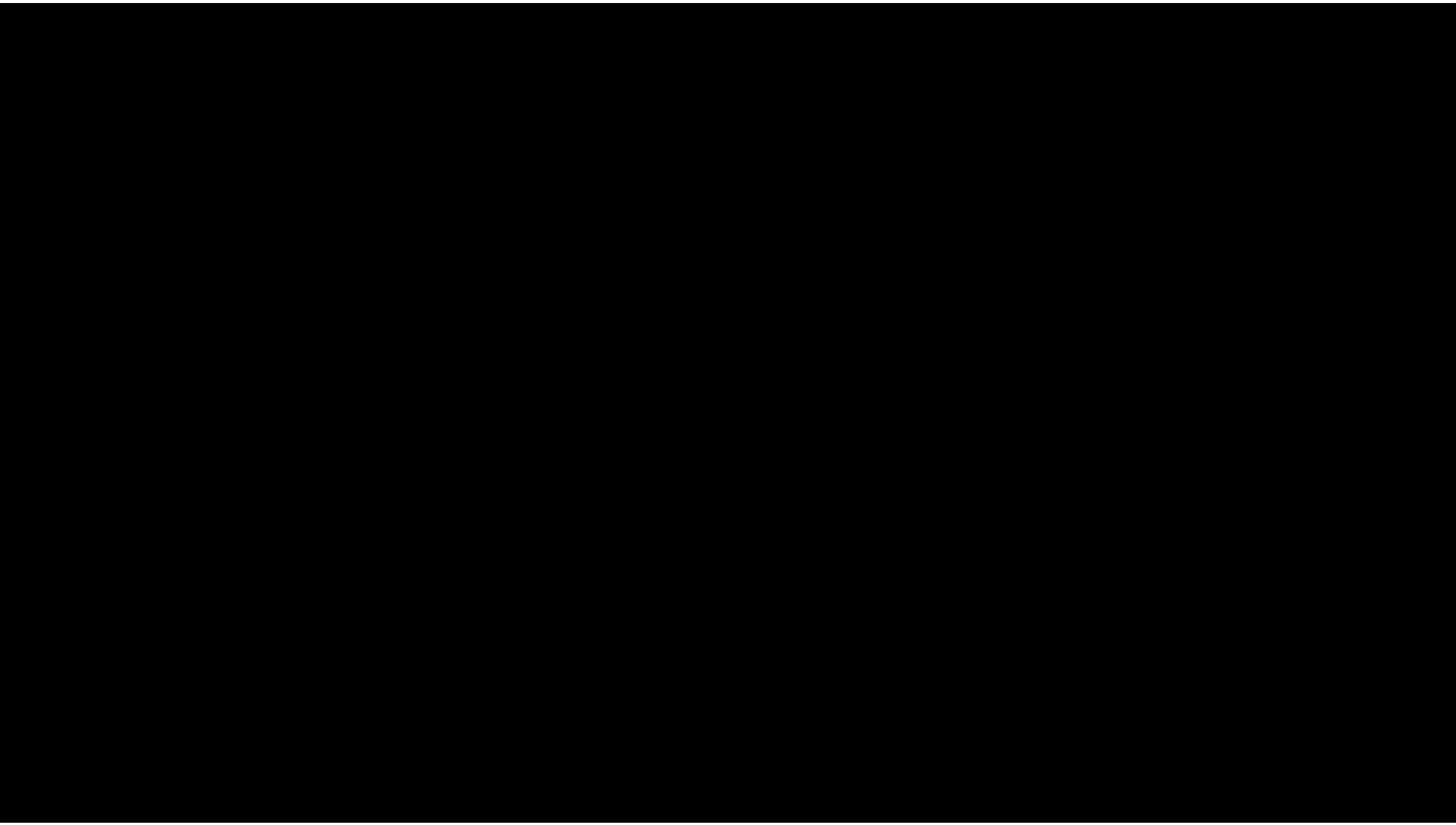
RECEIVE → **REVIEW** → **EXECUTE**

CHANGE REQUEST MANAGEMENT & QUARTERLY RELEASE EXECUTION

Purpose

Educate the audience on how to use the BPM documents as a starting point when preparing for walkthroughs

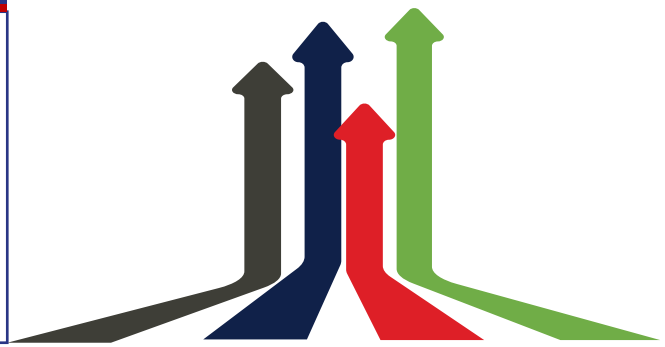




Tech Team Alignment to BPM Documents

MILPAY	CIVPAY	Procurement	General Equipment	Revenue	Inventory
▪ Military Pay	▪ Civilian Pay ▪ Belgian Local National Pay ▪ Dutch Local National Pay ▪ German Local National Pay ▪ Korean Local National Pay ▪ Italian Local National Pay	▪ Government Purchase Card ▪ Contract Pay / Vendor Pay ▪ Transportation of People ▪ Transportation of Things ▪ Reimbursable Work Order-Buyer ▪ Supplies (MILSTRIP) ▪ Army Construction (MILCON) ▪ Reimbursable Work Order-Seller	▪ General Equipment ▪ Real Property ▪ Army Construction (MILCON) ▪ Supplies (MILSTRIP)	▪ Reimbursable Work Order- Seller	▪ Inventory

OM&S	FRD	FBwT	FSCR
▪ Operating Materials & Supplies	▪ Funds Receipt & Distribution Management	▪ Fund Balance with Treasury ▪ Disbursing & Collecting *(Cash Accountability)*	▪ Financial Statement Compilation & Reporting



Incorporating BPM Documents into the Walkthroughs

ALL BPM process map and details should be submitted to the auditors as a ***PBC request***

- Sample of PBC Request from Auditor:

"Please provide the available Standard Operating Procedures (SOPs), Process Narratives, and Process Flowcharts related to the use of contracts, to include the use of financing payments and holdbacks, to procure goods/services."

Once the auditor has selected the processes for walkthroughs, the Tech teams will work with the Commands to begin populating the templates for the walkthroughs.

- As you begin to populate these templates, it is vital that you revisit the business process maps and details for clarity on any steps.
- If you notice a process is outdated or has changed since it was published, you can request a BPM change control on APP

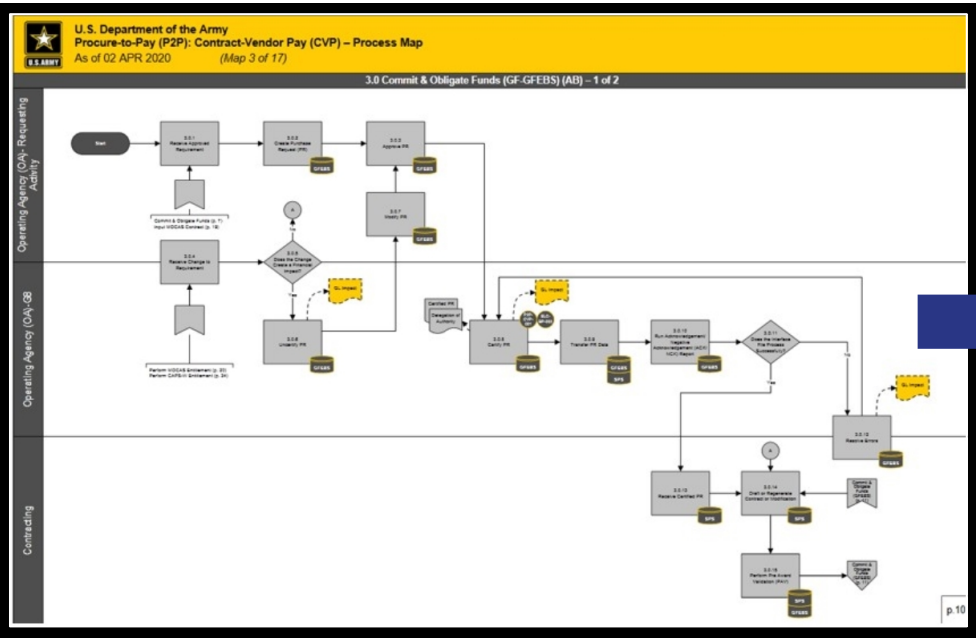
Incorporating BPM Documents into the Walkthroughs

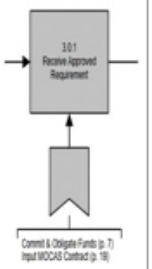
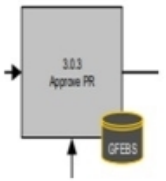
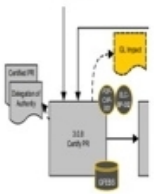
Business Process and Sub-Process Overview	Current Year Transaction Reference	Detailed Process Description
This is where you would input a high level understanding of the business process (Supported by BPM maps).	This is where you would incorporate a current FY example from beginning to end of one transaction in the business process.	This is a live walkthrough of each step in the process. You will need to use different transactions as timing will likely not allow for one transaction to be followed from beginning to end in real time.

Here is an example of how the Procurement team incorporated the BPM maps and details into the FY21 Walkthrough - Business Process Template

Incorporating BPM Documents into the Walkthroughs

How to leverage the BPM documentation for a successful audit

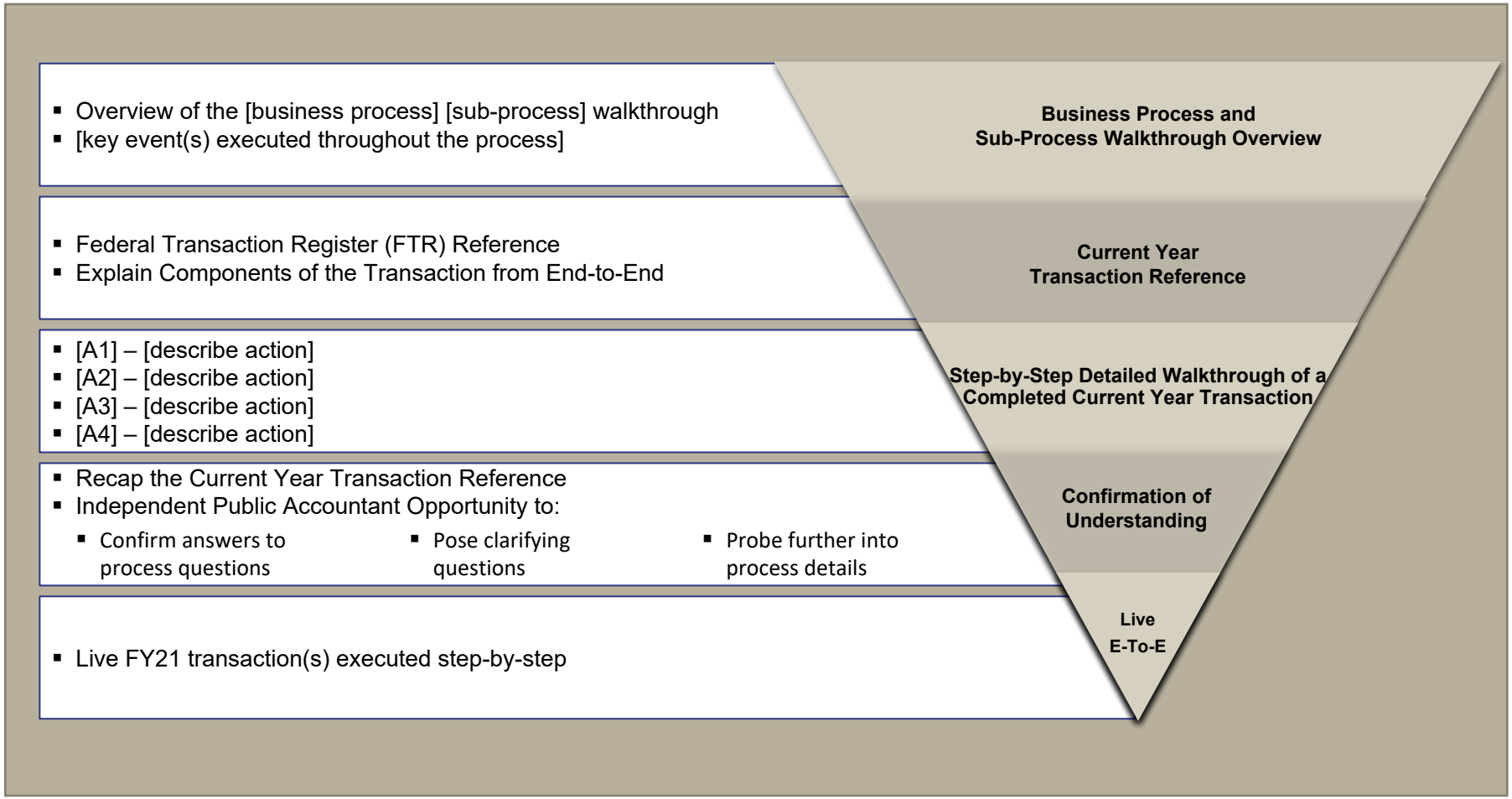


GFEBS Transaction:	Receive Requirement	Create Purchase Requisition	Release Purchase Requisition	Release Purchase Requisition
GFEBS T-Code:		ME51N	ME 54N	ME54N
				
Personnel Responsible:	Network Personnel	PR Creator	PR Approver (L1)	Funds Certifier (L4)
Key Supporting Document:	D&F, J&A, Market Research, Product Description, Requirements Memo	SPS PR 1145026	GFEBS Screenshots	GFEBS Screenshots

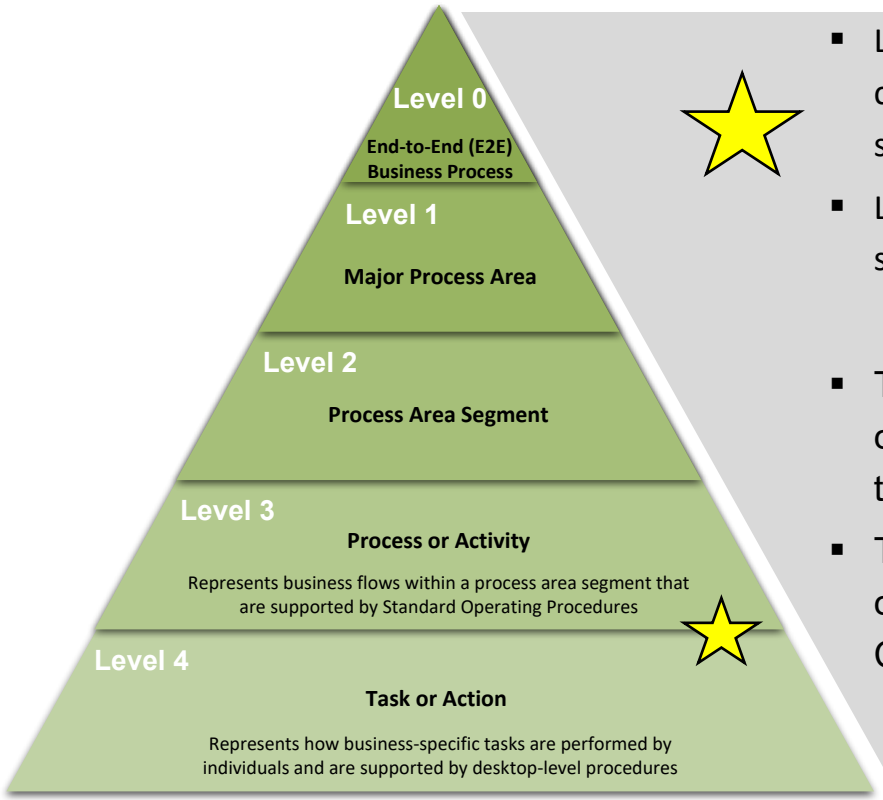
Taking this …

… and turning it to this.

Walkthrough Presentation Flow



Current Control Levels



- Level 3 controls are generalized in order to conform to control activities across General Fund, AWCF and sometimes SAA.
- Level 4 controls are at a more detailed level to conform to specific control activities occurring at each subprocess.

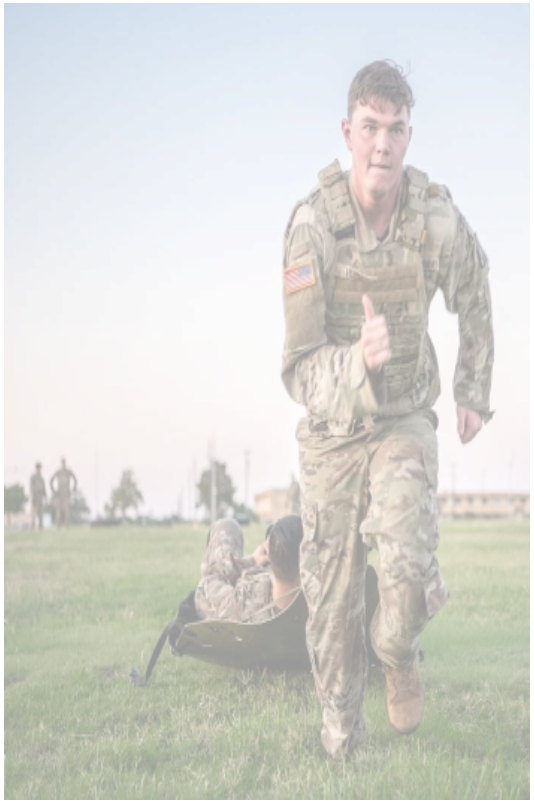
- The RMIC team has updated all GPC controls and will continue to update all other process controls to move them from a level 3 to a detailed level 4 control.
- The Test of Design initiative is currently being completed for all financial controls within the Army Control Catalog.

What is the Control Catalog?

The DASA-FOA within ASA (FM&C) currently maintains the Army Control Catalog to ensure the control language is correctly recorded. The catalog contains Financial Statement key controls that are identified in the Business Process Management (BPM) documentation.

Current Scope

- Army wide and entity level controls
- Controls that impact the Financial Statements
- Key controls
- Controls are within the BPM scope



Identify Controls for your Process Area

- Central Control naming convention represents the end to end process (A2R - Acquire to Retire).
- The second part represents the subprocess (GEQ – General Equipment).
- The third part provides sequential numbering of the controls.

New Control Catalog Space

Control Number	Control Description	Control Category	Control Purpose	Frequency	Significance	Test Automation	End2End	Process Standard
A2R-GEQ-001	The primary hand receipt holder (PHRH) and/or PBO conducts a physical inventory of assets. This control is evidenced by signed and dated inventory results.	Transactional-Level Control	Detective	Annual	Key Control	Manual	A2R	A2R-E
A2R-GEQ-002	General Equipment added/removed to/from the Accountable Property System of Record (APSR) is reviewed and approved by the PBO. The PBO is appointed in writing by the Commander with the appointing memorandum identifying the property book by UIC (AR 735-5 Section II; AR 710-2 2-8, DA PAM 710-2-2 23-27 (DA Form 1687)); PHRH is appointed by the Commander. This control is evidenced by a signature and date on one of the following forms: -For receipts: o DD Form 1348-1A, Issue Release/Receipt Document o DA Form 2765, Request for Issue or Turn-In o DA Form 3161, Request for Issue or Turn-In o DD Form 250, Material Inspection and Receiving Report o DD Form 1149, Requisition and Invoice/Shipping Document o DD Form 1150, Request for Issue/Transfer/Turn-In o WAWF -For transfers: o DA Form 3161, Request for Issue or Turn-In o DD Form 1348, Issue Release/Receipt Document o DD Form 1150, Request for Issue/Transfer/Turn-In The equipment is posted into the APSR within seven calendar days for Active Army or 30 calendar days for Army National Guard and Army Reserve following receipt and acceptance.	Transactional-Level Control	Preventive	Continual	Key Control	Manual	A2R	A2R-E
A2R-GEQ-003	On an as needed basis, the approving authority approves the disposal schedule and signs the DD 1348-1A after reviewing for errors.	Transactional-Level Control	Preventive	Continual	Key Control	Manual	A2R	A2R-E
A2R-GEQ-004	Units perform quality assurance reviews after completion of physical inventories to ensure APSR records are supported by source documentation as evidenced by signature and date on Command Supply Discipline Program (CSDP) checklist and report. The frequency in which this control is performed is dictated by command type, as prescribed in AR 710-2, Appendix B, Supply Policy Below the National Level.	Transactional-Level Control	Detective	Annual	Key Control	Manual	A2R	A2R-E
A2R-GEQ-005	Financial Reporting/JV Approval - On a quarterly basis, the Office of the Assistant Secretary of the Army (Financial Management & Comptroller) – Financial Operations & Reporting (OASA(FM&C) – FOR) prepares a journal voucher that accounts for the assets held in the Accountable Property System of Record (APSR). This entry is reviewed and approved by OASA(FM&C) - FOR leadership prior to submitting to Defense Finance and Accounting Service for posting. The approval is evidenced by email.	Transactional-Level Control	Preventive	Quarterly	Key Control	Manual	A2R	A2R-E
A2R-GEQ-006	On an as needed basis, the appointed accountable personnel acknowledges that the contractor has received the equipment. The acknowledgment is evidenced by the signature of the appointed accountable personnel on the DD 1149, DD 1348-1A, AMSEL Form 1141, DA 3161 DD 250 or DA 2062.	Transactional-Level Control	Preventive	Continual	Key Control	Manual	A2R	A2R-E
A2R-GEQ-007	On an as needed basis, the appointed accountable personnel approves the reviewed GFP request. This approval is evidenced by the appointed accountable personnel's signature on the DD 1149 and DD 1348-1A.	Transactional-Level Control	Preventive	Continual	Key Control	Manual	A2R	A2R-E
A2R-GEQ-008	On an as needed basis, the PBO receives and reviews the contractor signed DD 1149 for completeness and accuracy. The review of the DD 1149 is evidenced by the existence of the corresponding Fiduciary Listing.	Transactional-Level Control	Preventive	Continual	Key Control	Manual	A2R	A2R-E

OASA FM&C – Contact Us

- **FM&C BPM Government Lead**
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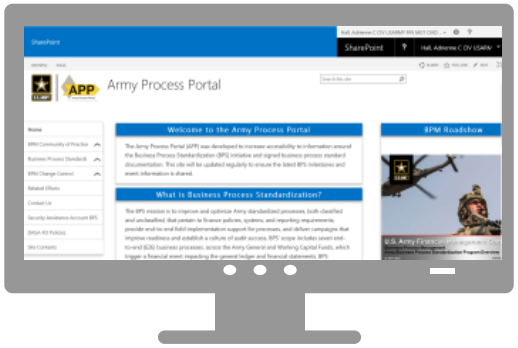
- **FM&C BPM Contractor Support**
  - **Ashley Sanders**
  - **Amanda Ridenour**
  - **Ramla Brown**
  - **Destinee Fitzpatrick**

BPM - Contact Us



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Army Process Portal
https://army.deps.mil/Army/cmds/USAFMCOM/bps/SitePages/Campaign/Campaign.aspx?cid=23

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Map Enhancement
Linda Graham

Gap Management
Traci Rollins

Test of Design
Shelsa Wills
Susan Whisler

Business Process Improvement
Division Chief: Matt Macko
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Sustainment & Change Control
Charlotte Ackerson
Joe Ritter
Robert Livesay

EBS Convergence/ Architecture Efforts
Israel Reyes
Darnell Tisby

How to Submit a Change Request (CR):
https://army.deps.mil/Army/cmds/USAFMCOM/bps/changerequest/SitePages/MyRequests.aspx

Questions?

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