

**Q. What is the Integrated PoAM?**

- A. The Integrated PoAM is a robust and comprehensive audit readiness project plan maintained by FMO's Assurance and Risk Management Division (A&RMD) which includes tasks, roles and responsibilities, and major milestones necessary to prepare the DON for assertion of the SBR in the 4Q FY2013. The link to the Integrated PoAM is available on the FIP Tool via this link: <https://www.fmosystems.navy.mil/FIP>

Q. What is FMO A&RMD?

- A. FMO A&RMD is a division of the Office of Financial Operations, acting on behalf of the Department of the Navy and is under the Assistant Secretary of the Navy, Financial Management and Comptroller. A&RMD oversees critical audit readiness initiatives including:
- Financial Improvement Program (FIP)
 - Internal Controls Over Financial Reporting (ICOFR)
 - Manager's Internal Control Program (MIC)

Q. Who developed the Integrated PoAM?

- A. The Integrated PoAM is an output of the collaboration among FMO Subject Matter Experts (SMEs), Commands, and DON Service Providers. These SMEs provided input across various FIP segments and other critical audit readiness functions to produce the Integrated PoAM.

Q. What is the purpose of the Integrated PoAM?

- A. The Integrated PoAM supports the Navy's overall goal of traceability, sustainability, and reportability of the DON's financial management processes. The document achieves this by incorporating and aligning tasks and milestones to support the DON's audit readiness objectives. The execution of the PoAM also promotes active collaboration with the DON's service providers including DFAS-CL, DFAS-CO, DCMA, DCAA, DCPAS and DLA. Finally, the Integrated PoAM provides the DON with a way to hold stakeholders accountable by documenting roles and responsibilities and applying them consistently across each of the Commands.

Q. What are the goals and objectives of the Integrated PoAM?

- A. The Integrated PoAM exists to reach several key goals and objectives, including:
- Meet 4Q FY 2013 assertion date
 - Establish a critical path of tasks and outcomes required to achieve auditability goals
 - Establish assertion priorities and milestones
 - Identify lead and support organizations and POCs to promote accountability
 - Provide a structured method to identify resources and level of effort of audit readiness tasks

Q. How will the DON use the Integrated PoAM?

- A. The DON will use the Integrated PoAM as a management tool to increase visibility into Command task status and POCs. This will determine the most effective means to meet specified timelines and milestones. The DON can also use the Integrated PoAM to assess the appropriate level of effort to execute discrete tasks and proactively address risks or impacts to milestones by capturing data and trends in a timely fashion. For the DON to effectively reach these objectives, Commands should report on their status to FMO A&RMD on a monthly basis.

Q. What won't the Integrated PoAM be used for?

- A. The DON will not use the Integrated PoAM to manage Commands' individual business processes or to manage the design or execution of Command level activities in support of the Integrated PoAM. Instead, Commands will use their individual Command FIPs to self-manage the execution of task activities that are aligned to the overall Integrated PoAM and help their Command manage resources throughout the DON audit readiness effort.

Q. How does the FIAR Methodology influence the Integrated PoAM?

- A. The November 2011 FIAR Guidance is a key building block for the Integrated PoAM. Tasks in the Integrated PoAM are aligned with the FIAR Methodology Phases, Key Tasks, Activities, Detailed Activities and Resulting Work Products and represent all activities required to successfully compile a segment assertion package.

Q. How is the Integrated PoAM structured?

- A. The Integrated PoAM is divided into four sections focused on primary drivers of successful audit readiness preparation and execution, including:
1. Financial Environment
 2. Data and Document Management
 3. Communications and Governance
 4. Human Resource Management

Q. What portion of the Integrated PoAM directly impacts Commands?

- A. The Integrated PoAM requires Command-level engagement and execution in the following sections:
1. PoAM Management and Reporting
 2. FY2012/ FY2013 Segment Assertions
 3. Human Resource Management
- PoAM Management and Segment Assertions are subsections of the Financial Environment section. Within these sections, Commands are responsible for 17 key tasks (12 Segment Assertion tasks and 5 Program Management tasks) that require detailed planning and execution and are tracked in Command FIPs. Commands are encouraged to review the remaining PoAM sections and familiarize themselves with the DON's overall methodology to achieve audit readiness.



Q. Which Tasks Must be Addressed One Time, and Which Tasks Must be Replicated Across all Nine Segments?

A. The Integrated PoAM identifies two types of Command-Level tasks: 1) Segment Assertion tasks and 2) Program Management tasks. There are 12 Segment Assertion tasks that must be replicated across **all nine segments** of a Command FIP build-out. Segment Assertion tasks including: Execute Control Tests, Execute Tests of Existence of Supporting Documentation, Validate Corrective Action Plan(s), and others.

There are five Program Management tasks which **do not need to be replicated across all nine segments**. These tasks must be addressed **one time** in the Command FIP. These tasks include PoAM Management and Human Resource activities including: Deliver Monthly FIP updates to FMO A&RMD, Identify and Analyze Personnel Resources, Perform On-Boarding and Training Activities, and others.

Q. What are the immediate next steps and deadlines for Developing Command FIPs?

A. The Integrated PoAM 90-day plan below provides a high-level overview of milestones for the development of Command FIPs. Additional PoAM meetings and deadlines can be accessed on the FIP Tool.



Q. What support will be provided to create and align Command FIPs with the Integrated PoAM?

A. FMO A&RMD recognizes that the level of effort required by Commands to develop their individual FIPs will vary. To support this process, they have developed the following resources:

- Integrated PoAM Package, which, in addition to this FAQ sheet, includes:
 - Comprehensive User Guide
 - Fact Sheet
- Sample Command FIP
- Command FIP Template
- Integrated PoAM Roadmap
- PoAM Office Hours

Q. After creating a Command FIP, what needs to be done to maintain and keep it aligned with the Integrated PoAM?

A. It is critical that Commands maintain their individual FIPs and provide monthly, scheduled updates to FMO A&RMD. In December 2011, Monthly Reporting Templates will be distributed to Commands to standardize this process. Additionally, Command participation in monthly FIP Manager Working Group Briefings is necessary to ensure consistency and timeliness of updates as well as address questions and concerns.

Q. Who is available to answer questions and provide additional information?

A. FMO A&RMD team and contractor support are available to answer questions on the Integrated PoAM and Command FIPs. Key points of contact include Aaron Avant (aaron.avant@navy.mil / (202) 658 -6715); Jeremy Davenport (jeremy.g.davenport@dfas.mil / (216) 204-6871); and John Siminerio (jsiminerio@deloitte.com / (412) 398-1273).

PoAM Management Key Dates

1) First Two Weeks of Month

Command publishes Report Template and updated Command FIP

2) 2nd Week of Month

FMO Segment Functional Leaders and Program Managers analyze data, troubleshoot questions/ corrections with Commands

3) End of 2nd Week of Month

FMO prepares PoAM Monthly Executive Summary charting the DON's progress towards key milestones

4) 3rd Week of Month

FMO Delivers PoAM Monthly Executive Summary to Dennis Taitano

5) 3rd Week of Month

FMO briefs Commands on PoAM progress in FIP Manager Working Group

6) 4th Week of Month

Executive Summary content is included in monthly briefing to Hon. Gladys Commons