

What

The Integrated PoAM is:

- A comprehensive plan including tasks, roles, responsibilities, and major milestones necessary to prepare the DON and its Commands for the Statement of Budgetary Resources (SBR) assertion by Q4 2013
- A living document that tracks resources, milestones, and current progress against the assertion goal
- A support mechanism for Navy's overall goal of traceability, sustainability, and repeatability of its financial management processes
- A management tool comprised of four general sections and multiple sub-sections that are clearly aligned to audit readiness critical success factors

PoAM Sections and Sub-Sections	
1. Financial Environment	
1a. Risk Assessment & Planning	
1b. PoAM Management & Reporting	
1c. TB & Account Reconciliation	
1d. Beg. Balance Verification	
1e. IT Controls	
1f. FY12 Segment Assertions	
1g. FY13 Segment Assertions	
2. Data/Document Management	
3. Governance and Communications	
4. Human Resource Management	

Command Financial Improvement Plans (FIPs) are:

- Aligned to the Integrated PoAM and inclusive of detailed tasks, roles, and responsibilities necessary to meet assertion milestones
- FIP Managers execute Command FIPs by:
 - Using the Command FIP template
 - Designing and implementing task execution activities according to their Command's individual requirements
 - Reporting out on Command FIP progress, issues, and next steps on a monthly basis

Why

The **Integrated PoAM** provides the DON with a management tool to proactively address risks or impacts to milestones and increase visibility of task statuses and POCs.

Integrated PoAM Benefits

- Provides an integrated path for DON audit readiness
- Promotes active collaboration with service providers
- Identifies lead and support organizations, prioritizes resources
- Identifies Critical Success Factors, "Dealbreakers," and risks

Command FIPs are critical to the overall success of the Integrated PoAM effort and the timely realization of the SBR assertion date. Command FIPs enables FMO A&RMD to:

- Further refine segment assertion strategies and monitor progress
- Align Command FIP activities to segment strategies

Command FIPs enable FIP Managers to:

- Leverage lessons learned, best practices, and task execution efficiencies from counterparts
- Further determine necessary resources to support the overall effort

How

FMO A&RMD developed the **Integrated PoAM** using the Financial Improvement and Audit Readiness (FIAR) methodology and input from Subject Matter Experts (SMEs) at FMO, Commands, and DON Service Providers. It will be maintained by FMO A&RMD by checking progress against Command FIPs via monthly updates.

FIP Managers will develop **Command FIPs** using resources provided by FMO A&RMD including an Integrated PoAM User Guide, FAQs, Command FIP Template, Sample Command FIP, Meetings, and Office Hours

Where

The Integrated PoAM, Command FIPs, Command FIP resources, schedules, and timelines are located on the FIP Tool via the following link: <https://www.fmosystems.navy.mil/FIP>

When

The SBR segment assertion dates documented in the Integrated PoAM and Command FIPs are listed below:



Who

Stakeholder	Role and Responsibility
FMO A&RMD Segment Program Manager	Lead strategic, risk planning and communication efforts; develops and oversees Integrated PoAM; coordinates assertion package compilation
FMO Division Leads	Liaise within FMO, contributing subject matter expertise to coordinate and ensure plans, activities, and deliverables are adequately developed
Functional Segment Lead	Coordinate with functional community to provide subject matter expertise; support an examination by auditors after assertion
FIP Managers	Provide support to Segment Lead and FMO A&RMD Program Manager; oversee Command FIPs

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