



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, DC 20240



MAR 30 2010

FINANCIAL MANAGEMENT MEMORANDA 2010- 007 (Vol. VI.B)

To: Bureau Assistant Directors for Administration
Bureau Chief Financial Officers

From: Don Geiger *Don Geiger*
Acting Director, Office of Financial Management (PFM)

Subject: Financial Management Systems

Office of Management and Budget (OMB) Circular A-127, *Financial Management Systems*, was revised on January 9, 2009 (copy attached). This policy revision addresses various requirements that agencies are expected to address during their financial management system modernization efforts. Further, pursuant to the Federal Financial Management Improvement Act of 1996 (FFMIA), the Circular addresses and clarifies the guidance for reporting substantial compliance with this law.

OMB also issued a FFMIA memorandum (M-09-06) on the above subject dated January 9, 2009, which provided implementation guidance for FFMIA (copy attached). The memorandum outlined the critical factors that auditors and Heads of agencies need to consider when determining substantial compliance with FFMIA.

FFMIA requires that all Chief Financial Officer Act agencies implement financial management systems that comply with three essential requirements: Federal financial management system requirements, Federal accounting standards, and U.S. Standard General Ledger at the transaction level. The law further requires that the Head of the agency annually assess and the agency auditor report whether the agency's financial management systems comply with the law's essential requirements.

Page 7 of OMB Circular A-127 contains an FFMIA Risk Indicator Chart. This chart states that if a core financial management system is not Financial System Integration Office (FSIO) certified, then it presents a moderate risk. The Federal Financial System (FFS) used by various bureaus/offices is no longer FSIO certified. Page 11 of the January 9, 2009, OMB FFMIA memorandum provides a system self assessment form that may be used to address systems that are not FSIO certified.

Each bureau/office whose financial records are maintained on an independent FFS application is required to complete the attached self-assessment form and have it signed by the Bureau/Office Chief Financial Officer. The following bureaus/offices have independent FFS applications and, therefore, must complete a separate self-assessment form: Bureau of Indian Affairs, Bureau of Reclamation; Fish and Wildlife Service; Geological Survey; National Business Center's (NBC) Payroll Operations Division; National Park Service; Office of Inspector General; Office of the Secretary; and the Office of the Special Trustee. Bureaus must ensure that sufficient documentation exists to substantiate the responses on the form. Please note that once the self assessments are performed, FFS will not need to go through the process again unless a major change to the requirements or to the environment occurs.

PFM and the NBC have collaborated to provide partial, standard responses to several of the items in the self-assessment form. Bureau/offices are still responsible for completing the responses to these

items. In addition, attached is list of NBC contacts for the various FFS applications should an individual bureau/office wish to consult with the NBC when responding to the various items.

Bureaus/offices should complete the FFS self-assessment by no later than June 15, 2010, so that this information will be available for KPMG review. Bureaus/offices are requested to provide Eric Eisenstein, PFM, with a copy of the signed self-assessment form (do not include a copy of any supporting documentation).

If you have any questions, please contact either Eric Eisenstein (Eric_Eisenstein@ios.doi.gov) on 202-208-3417 or Clarence Smith (Clarence_Smith@ios.doi.gov) on 202-208-3253.

Attachments

cc: Financial Statement Guidance Team
Finance Officers Partnership
Audit Liaison Officials

Significant Revisions to OMB Circular A-127

Section	Revision to A-127	Purpose of Revision
Section 1. Purpose	Changed to "concerning" from "developing, operation, evaluating, and reporting"	To demonstrate that this Circular addresses all aspects of managing financial management systems
Section 5. Definitions	Revised various definitions	To update terminologies and definitions
Section 6. Policy	Removed the agency-wide financial information classification structure and integrated financial management systems sub-sections	To eliminate areas that duplicate the core financial system requirements
Section 7. Service Provider Requirements	Added a new section on service provider requirements	To incorporate recent policy changes, i.e., agencies are no longer developing their own systems, but instead relying on service providers to help manage their systems
Section 8. FFMI compliance	Added a new section on FFMI compliance	To clarify the definition of FFMI substantial compliance

New Requirements

New Section	New Requirement
Section 6.E Standard Configuration	Agencies must utilize the certified configurations
Section 6.G Adoption of Standard Business Processes	Agencies are required to adopt the standard government business processes established by the Financial Systems Integration Office (FSIO)
Section 7. Service Provider Requirements	Agencies must use an external provider when upgrading or modernizing their core financial systems and should conduct a public-private competition to procure a provider
Section 8. FFMI Compliance	Agencies should determine its FFMI compliance by considering FFMI risk categories

TO THE HEADS OF EXECUTIVE DEPARTMENTS AND ESTABLISHMENTS
SUBJECT: Financial Management Systems

1. Purpose
2. Rescission
3. Authorities
4. Applicability/Scope
5. Definitions
6. Policy
7. Service Provider Requirements
8. FFMA Compliance
9. Assignment of Responsibilities
10. Information Contact
11. Review Date
12. Effective Date

1. Purpose

The Office of Management and Budget (OMB) Circular No. A-127 (hereafter referred to as Circular A-127) prescribes policies and standards for executive departments and agencies to follow concerning their financial management systems.

2. Rescission

This Circular supersedes all previously issued versions dated July 23, 1993, June 10, 1999, and December 1, 2004.

3. Authorities

This Circular is issued pursuant to the Chief Financial Officers Act (CFO Act) of 1990, P.L. 101-576; the Federal Managers' Financial Integrity Act (FMFIA) of 1982, P.L. 97-255 (31 U.S.C. 3512 et seq.); 31 U.S.C. Chapter 11; and the Federal Financial Management Improvement Act (FFMIA) of 1996, P.L. 104-208 (31 U.S.C. 3512 et seq.).

4. Applicability/Scope

- A. The policies in this Circular apply to the financial management systems of all agencies in the executive branch of the government, including any executive department, military department, independent agency, government corporation, government controlled corporation, or other establishment. Agencies not included in the CFO Act are exempted from certain requirements as noted in Section 8 and Section 9.
- B. The financial management systems identified in Section 5 are subject to the policies contained in OMB Circular No. A-130, "Management of Federal Information Resources" (hereafter referred to as Circular A-130).
- C. The financial management systems identified in Section 5 must adhere to the policies and procedures contained in OMB Circular No. A-123, "Management's Responsibility for Internal Control" (hereafter referred to as Circular A-123).

5. Definitions

For the purposes of this Circular, the following definitions apply:

A financial system, hereafter referred to as a core financial system, is an information system that may perform all financial functions¹ including general ledger management, funds management, payment management, receivable management, and cost management. The core financial system is the system of record that maintains all transactions resulting from financial events. It may be integrated through a common database or interfaced electronically to meet defined data and processing requirements. The core financial system is specifically used for collecting, processing, maintaining, transmitting, and reporting data regarding financial events. Other uses include supporting financial planning, budgeting activities, and preparing financial statements. Any data transfers to the core financial system must be: traceable to the transaction source; posted to the core financial system in accordance with applicable guidance from the Federal Accounting Standards Advisory Board (FASAB); and in the data format of the core financial system.

A mixed system² is an information system that can support both financial and non-financial functions.

A financial management system includes the core financial systems and the financial portions of mixed systems necessary to support financial management, including automated and manual processes, procedures, and controls, data, hardware, software, and support personnel dedicated to the operation and maintenance of system functions. The following are examples of financial management systems: core financial systems, procurement systems, loan systems, grants systems, payroll systems, budget formulation systems, billing systems, and travel systems.

A financial event is any activity having financial consequences to the Federal government related to the receipt of appropriations or other financial resources; acquisition of goods or services; payments or collections; recognition of guarantees, benefits to be provided, or other potential liabilities; distribution of grants; or other reportable financial activities.

6. Policy

A. FSIO Certified Commercial System

Agencies must use a core financial system that is a commercial off-the-shelf (COTS) system and has been certified by the Financial Systems Integration Office (FSIO) as meeting the core financial system requirements. If the core financial system is not up-to-date with FSIO certification, agencies should consider upgrading to a certified version of the same COTS product or implement a different certified product.

B. FSIO Testing

FSIO will establish processes for testing COTS software products supporting core financial system requirements. The test will verify that the COTS products meet the core financial system requirements. The product configuration used in the test will become the certified configuration for that software product.

C. Frequency of FSIO Testing

The FSIO certification tests are to be conducted as prescribed in the Core Federal Financial System Software Qualification Testing Policy issued by FSIO.

¹ See Core Systems Functions from the Financial Systems Integration Office (FSIO) *Core Financial System Requirements*.

² Often referred to as a feeder system.

D. Policy Exceptions

In general, agencies will not be exempt from any part of the policy. However, there may be two exceptions given a legitimate need: (1) deviation from the standard configurations (see Section 6.E; and (2) exception to competition when upgrading or modernizing core financial systems (see Section 7.D).

E. Standard Configuration

Agencies must utilize the certified configurations as defined, tested and certified by FSIO as they become available. However, exceptions may be granted if there is a legitimate and valid need for them. To obtain an exception to deviate from the certified configurations, OMB must first be provided with a justification for approval. Agencies will be required to register any approved configuration changes with FSIO. FSIO will issue guidance, as needed, with respect to implementing the certified configurations and requesting and reporting deviations.

F. Periodic Review of Standard Configuration

Agencies that have implemented core financial systems with the certified configurations will undergo periodic reviews which will be performed by FSIO. The reviews will assess whether deviations occurred from the certified version. FSIO will issue guidance with respect to these periodic reviews.

G. Adoption of Standard Business Processes

Agencies are required to adopt the standard government business processes³ as established by FSIO. These standards will be included in the FSIO's core financial system requirements documentation. The standards should be adopted as agencies upgrade to the next major release of their current core financial system or migrate to a different core financial system.

H. Implementation

During implementation, agencies must monitor the project's progress and institute performance measures⁴ to ensure that it is on schedule and within budget. Agencies must also assess risks regularly and mitigate them in a timely manner. To do so, agencies must provide periodic briefings to OMB, at its request, that detail the project's progress.

I. Maintenance

Agencies must ensure that their service provider periodically performs on-going maintenance of the core financial system to support the most current Federal business practices and systems requirements. Agencies must also verify whether their service provider is continuing to meet its Service Level Agreement.

³ The standard business processes are defined by FSIO in *the Standard Federal Financial Business Processes (SFFBP) Document*.

⁴ See OMB Memorandum M-05-23, Improving Information Technology (IT) Project Planning and Execution.

J. Continuity of Operation Plan (COOP) and Disaster Recover (DR) Plan

Agencies must continually evaluate that their core financial systems' Continuity of Operation Plan and Disaster Recovery Plan are both adequate and feasible. The plan shall be tested on an annual basis.

K. Documentation

Core financial systems' 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. All documentation (e.g., software, system, operations, user manuals, and operating procedures) shall be kept up-to-date and be readily available for examination. System user documentation shall be in sufficient detail to permit a person with knowledge of the agency's programs and of systems generally, to obtain a comprehensive understanding of the entire operation of each system. Technical systems documentation such as systems specifications and operating instructions shall be adequate to enable technical personnel to operate the system in an effective and efficient manner.

L. Training and User Support

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.

M. Core Financial System Requirements Title Change

The core financial system requirements document previously issued under the Office of Federal Financial Management (OFFM) will be considered to have been issued under the Financial Systems Integration Office (FSIO).

N. Non-Core Financial System Requirements

Specific non-core financial system requirements, previously published by the Joint Financial Management Improvement Program (JFMIP) and known as the JFMIP Federal Financial Management System Requirements (FFMSR) series, should be regarded as guidance when defining system requirements for acquisition. The FFMSR requirements are not part of the Federal financial management systems requirements for FFMIA and therefore should not be used to determine substantial compliance.

7. Service Provider Requirements

A. Use of External Providers

When upgrading to the next major release of its current core financial system or modernizing to a different core financial system, an agency must use an external provider which is either a Federal shared service provider that has been designated by OMB or a commercial vendor. The implemented system must also be maintained by the external provider. If agencies cannot migrate to an external provider immediately, then they should take incremental steps by moving their hosting or application management support to a provider.

B. Minimum Requirements of External Providers

The external provider must demonstrate to the Federal agency its ability to:

- 1) meet applicable Federal requirements, (e.g., the Federal Information Security Management Act of 2002 (FISMA) and compliance with Section 508 of the Rehabilitation Act and FFMA);
- 2) operate and maintain a COTS software package that complies with FSIO's core financial system requirements;
- 3) meet the requirements of the Financial Management Due Diligence Checklist; and
- 4) provide a SAS 70 audit report to its customers or allow customer auditors to perform appropriate tests of internal controls at its organization.

FSIO will maintain and publish the most current list of OMB designated Federal service providers and the Due Diligence Checklist.

C. Competitive Process

Agencies are required to hold a competition among the OMB designated Federal providers and commercial vendors when upgrading their current core financial system or modernizing to a different core financial system.

D. Competition Exemption

Agencies may be allowed to conduct a non-competitive migration or a competitive migration involving only commercial providers (if authorized by law) or OMB designated providers if they prepare a full justification, generally including the type of information called for by section 6.303-2 of the Federal Acquisition Regulation (FAR). The justification shall be approved by the agency's Chief Financial Officer, Chief Information Officer, and Chief Acquisition officer. Agencies shall confer with OMB prior to proceeding with a migration that is noncompetitive or is otherwise limited in accordance with this paragraph.

An agency may rely on its in-house operations if the agency demonstrates to OMB that its internal operations represent a best value and lower risk alternative. This demonstration shall be made through the establishment of a most efficient organization and public-private competition, unless there is a justified basis for foregoing competition or for using a limited form of competition, such as public-public competition. The justification shall be documented in the same general manner prescribed in Part 6 of the FAR for the use of other than full and open competition.

E. Tracking Results

Agencies shall monitor performance, regardless of the selected service provider, for all performance periods stated in the solicitation. Performance measurement and reporting shall be consistent with OMB guidance on earned value management. See OMB Memorandum M-05-23.

8. FFMI Compliance

A. Definition of Substantial Compliance

Substantial compliance is achieved when an agency's financial management systems routinely provide reliable and timely financial information for managing day-to-day operations as well as to produce reliable financial statements, maintain effective internal control, and comply with legal and regulatory requirements. FFMI substantial compliance will be determined annually at the department-wide or agency-wide level for the 24 major CFO Act agencies.⁵ Agencies can determine whether the requirements are being met by applying the FFMI risk model, which ranks risks from nominal to significant (See Figure 1). The risk indicators in the model assist agencies in determining whether reliable and consistent information is available for decision making. The higher the risk, the more likely the agency is non-compliant.

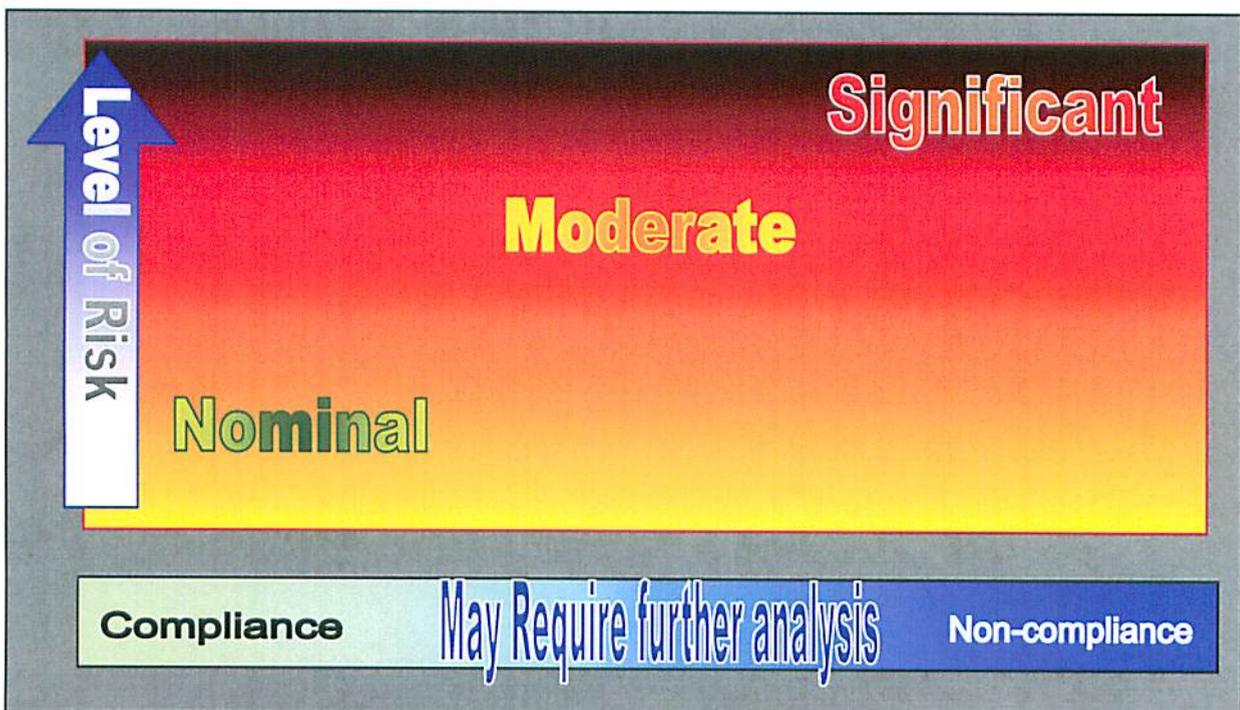


Figure 1. FFMI Compliance Risk Model

If agencies fall under a nominal risk category, then the risk of noncompliance is low. Meeting the indicators for nominal risk signals that substantial compliance is adequately supported and additional supporting information should not be necessary. However, during the course of its financial statements audit, the financial statement auditor may request additional information to support compliance or, at its discretion, perform further testing. If agencies are under a significant risk category, then they are not in compliance with FFMI and must identify remediation plans and resolve them. Agencies under moderate risk may need to provide further information to support compliance. Specific guidance may be found in the FFMI Implementation Guide of 2008.⁶

⁵ The 24 CFO Act agencies are defined in Appendix A of the OMB Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*, as amended.

⁶ http://www.whitehouse.gov/omb/assets/agencyinformation_memoranda_2009_pdf/m09-06.pdf.

B. FFMA Risk Indicators

Table 1 provides key indicators within each of the three risk categories for determining the level of risk for each agency. The indicators represent the major criteria for determining FFMA compliance, but may not reflect indicators that would be unique to specific agency missions.

Risk Category	Indicators	FFMA Determination
Nominal Risk	<ol style="list-style-type: none"> 1. FSIO certified system; 2. No internal control findings reported under Section 2 FMFIA over financial reporting and Section 4; 3. No FISMA significant deficiencies impacting financial management systems; 4. Unqualified audit opinion; 5. No auditor-reported material weakness; 6. No persistent⁷ auditor-reported significant deficiencies related to financial management systems; and 7. No significant manual year-end adjustments both in number of entries and value of transactions. 	Substantial compliance may be determined without additional supporting information
Moderate Risk	<ol style="list-style-type: none"> 1. Non-FSIO certified system; 2. Internal control findings reported under Section 2 FMFIA 3. Qualified audit opinion; 4. Auditor-reported material weakness; 5. Persistent auditor-reported significant deficiencies related to financial management systems; or 6. Significant manual year-end adjustments both in number of entries and value of transactions. 	Substantial compliance only if agencies provide additional information to demonstrate compliance
Significant Risk	<ol style="list-style-type: none"> 1. Findings reported under FMFIA Section 4; 2. FISMA significant deficiencies impacting financial management systems; or 3. Disclaimer or adverse opinion. 	Noncompliance

Table 1

⁷ Refers to auditor-reported significant deficiencies lasting 3 or more years

C. Section 803(a) Requirements

1) Federal Financial Management System Requirements

The Federal Financial management system requirements consist of three parts: (1) computer security requirements; (2) internal controls; and (3) FSIO core financial system requirements.

a. Computer Security Requirements

The security controls requirements are defined by FISMA and Circular A-130 and/or successor documents.

b. Internal Controls

The internal controls requirements are internal control objectives of Circular A-123 (including the body of the A-123 and Appendix A), which ensure resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and disclosed in reports.

c. FSIO Core Financial System Requirements

The core financial system requirements are defined by FSIO's core financial system requirements.

2) Federal Accounting Standards

When applicable, agency financial management systems shall maintain accounting data to permit reporting in accordance with Federal accounting standards, and reporting requirements issued by the Director of OMB and/or the Secretary of the Treasury. Where no accounting standards have been recommended by FASAB and issued by the Director of OMB, the systems shall maintain data in accordance with the applicable accounting standards used by the agency for preparation of its financial statements.

3) Application of the U.S. Government Standard General Ledger at the Transaction Level

Financial events shall be recorded applying the requirements of the U.S. Government Standard General Ledger (USSGL). Application of the USSGL at the transaction level means that each time an approved transaction is recorded in the system, it will generate appropriate general ledger accounts for posting the transaction according to the rules defined in the USSGL guidance.

D. Applicability of FFMIA

Agencies covered by the CFO Act must comply with the FFMIA Section 803(a) requirements. Agencies not covered under the Act are not required to comply with the FFMIA requirements, but are still encouraged to adhere to them.

The FFMIA law requires all financial management systems to adhere to FFMIA Section 803(a) requirements. However, certain Section 803(a) requirements will only be applicable to the core financial system. All systems must be in compliance with computer security and internal controls requirements. However, only core financial systems must be compliant with FSIO core financial system requirements and accounting standards as well as apply the USSGL at the transaction level. The core system requirements do not apply to mixed systems unless the systems perform the core system function. Additionally, mixed systems should only adhere to the specific

accounting standards that are applicable to mixed systems (e.g., loans). Finally, mixed systems do not have to record transactions using USSGL accounts. Nonetheless, data coming from the mixed system must be posted to the core financial system using proper USSGL accounts and accounting standards.

E. Review of Financial Management Systems

Agencies should perform an annual review of their financial management systems to verify compliance with computer security and internal controls. When reviewing their systems, agencies should leverage the results of related reviews such as those required by FISMA and Circular A-123. In general, agencies using the latest FSIO certified financial system are not required to perform a separate review of their core financial system to verify compliance with the FSIO core financial systems requirements, accounting standards, or USSGL. Agencies that do not use the latest version of the FSIO certified system may be required to perform self assessments of their core financial system.

9. Assignment of Responsibilities

A. Agency Responsibilities

Agencies shall perform the financial management system responsibilities prescribed by legislation referenced in Section 3 "Authorities" of this Circular. In addition, each agency shall take the following actions:

1) Oversight of Financial Management Systems

Agencies are responsible for managing their financial management systems even when they utilize a service provider to implement, operate and maintain the systems. Agencies must also ensure that their financial management systems meet applicable Federal requirements and are adequately supported throughout the systems' life cycle. All agreement and contracts with service providers must clearly outline the goals necessary to achieve sound financial management. Furthermore, agencies must monitor the service providers' performance and ensure that service failures are resolved promptly.

2) Develop and Maintain Agency-wide Financial Management System Plans

Agencies must prepare a plan for their financial management systems, which incorporates their strategic plan, financial management plan, enterprise architecture, and budget request. Once a plan is established, it must be updated at least annually or earlier when a significant event occurs (e.g., reorganization).

In establishing a plan, an agency must consider its own financial management systems' life cycle. Specifically, it must project a reasonable useful life of the investment and plan the next system upgrade accordingly. Technology trends and product support schedules should be considered when projecting the useful life. The plan must also identify existing problems related to the current system.

Each financial management system plan must:

- a. describe the existing financial management system architecture and any changes needed to implement a targeted architecture;
- b. be consistent with the enterprise architecture, information resource management plan, and IT capital plan;

- c. provide a strategy for maintaining adequacy, consistency, and timeliness of financial information;
- d. identify projects necessary to achieve FFMIA substantial compliance within three years from the date of noncompliance;
- e. contain milestones for correcting any material weaknesses;
- f. identify and make proposals to eliminate duplicative and unnecessary systems;
- g. include a strategy to migrate to an external provider;
- h. contain milestones for equipment acquisitions and other actions necessary to implement the plan;
- i. identify financial management personnel needs and actions to ensure those needs are met; and
- j. estimate the costs of implementing the plan.

Once a plan is established, an agency must obtain approval from its Investment Review Board (IRB) if major changes are needed. The approved financial management systems plan will provide a basis for the agency's business case. The business case must include an estimate of the full cost necessary to complete the upgrade, and have considered different alternatives in measuring the risks and costs for the plan. The business case will be used to justify funding and, therefore, must be clearly stated in the agency's budget request. Agencies should communicate progress against the approved business case and financial management systems plan with OMB throughout the financial management system lifecycle.

A summary of the plan should be included in the agency's annual financial report as instructed in OMB Circular No A-136, "Financial Reporting Requirements." For agencies not covered under the CFO Act, they need to prepare the plans but are not required to report them in their annual financial reports.

3) Develop and Maintain an Agency-wide Inventory of Financial Management Systems

Agencies are required to maintain an inventory of their existing and proposed financial management systems. Annually, agencies will provide FSIO with an annual inventory of their financial management systems.

4) Develop and Maintain Agency Financial Management System Directives

Agencies shall issue, update, and maintain agency-wide financial management system directives to reflect policies defined in this Circular.

B. FSIO Responsibilities

FSIO will issue and maintain all financial management business processes standards, core financial system requirements documents and all software certifications. Additionally, FSIO will develop and administer the certification test; notify the public and agencies when a software package successfully completes the certification test; and provide interested parties with information on the results of the certification tests for certified software products.

C. GSA Responsibilities

GSA will make procurement vehicles available to agencies for acquiring software that has been certified according to the processes in Section 6.B.

10. Information Contact

All questions or inquiries should be referred to the OFFM Financial Analysis and Systems Branch at (202) 395-3993.

11. Review Date

This Circular shall be reviewed three years from its issuance date to ascertain its effectiveness.

12. Effective Date

This Circular is effective as of October 1, 2009. However, early implementation, where applicable, is encouraged.

BUREAU:

SYSTEM SELF ASSESSMENT FORM		In Adherence (Y/N)	Explanation/Additional Information
Core Financial Systems Criteria			
A.	A common accounting classification structure is used or CGAC is adopted (when it becomes available and agency has modernized)		
B.	Budgetary and proprietary accounts are always in balance		
C.	Common government-wide business standards are implemented (when it becomes available and agency has modernized)		
D.	User access controls/passwords and user authorizations are authorized in writing and implemented and other financial controls are in place and operating effectively		
E.	Budget execution is integrated in the core financial system with accounts payable, accounts receivable and general ledger		
F.	Users have on-line access to the status of funds or receive daily reports on the status of funds to perform analyses or decision making		
G.	Prior to processing transactions, users are notified that an obligation or expenditure would exceed funds available, or an expenditure exceeds the amount of an obligation established for that purpose		
H.	Feeder systems are integrated or electronically interfaced with the core financial system		
I.	An audit trail exists from any summary data recorded in the core financial system to detailed source transactions maintained in feeder systems		
J.	Information on approved and disapproved direct loans is maintained		
K.	Employee compensation is initiated, maintained, and reported correctly and timely		
L.	The status and disposition of inventory items are maintained		
M.	Debt referred for collection or offset by Federal collections is identified		
N.	Interest on overdue payments and discounts is calculated		
O.	Financial reports adhere to internal and external reporting requirements, including financial statement preparation		
P.	Budget Reports support the preparation, execution and reporting of the agency's budget in accordance with OMB Circular No. A-11 and other OMB circulars and bulletins		
Q.	Support budget formulation and execution functions		
R.	Produce auditable financial statements based on the data from the agency's financial system		
USSGL criteria		In Adherence (Y/N)	Explanation/Additional Information
A.	Transactions are recorded in full compliance with the USSGL Chart of Account's descriptions and posting models/attributes that demonstrate how the USSGL is to be used for recording transactions of the Federal government accounting process		
B.	Reports produced by the systems provide financial information, whether used internally or externally, that can be traced directly to the USSGL accounts		
C.	Transactions from feeder systems, which may be summarized and interfaced into the core financial system's general ledger, are posted following USSGL requirements.		

BUREAU/OFFICE CFO

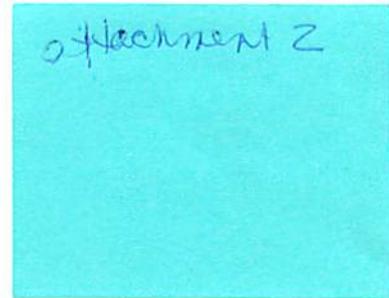
NAME:

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DATE:



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503



DEPUTY DIRECTOR
FOR MANAGEMENT

January 9, 2009

M-09-06

**MEMORANDUM FOR THE HEADS OF EXECUTIVE DEPARTMENTS AND
ESTABLISHMENTS, CHIEF FINANCIAL OFFICERS, AND INSPECTORS GENERAL**

FROM: Clay Johnson III
Deputy Director for Management

RE: [Implementation Guidance for the Federal Financial Management Improvement Act](#)

The enclosed guidance outlines the critical factors that auditors and Heads of agencies need to consider when determining substantial compliance with the Federal Financial Management Improvement Act of 1996 (FFMIA), Public Law 104-208, Title VIII (31 U.S.C. 3512 note). This guidance rescinds and replaces the *Revised Implementation Guidance for the Federal Financial Management Improvement Act* issued on January 4, 2001, and applies to those executive departments and agencies required to be audited and listed in Appendix A of OMB Audit Bulletin (No. 07-04 and subsequent issuances).

FFMIA requires all Chief Financial Officer (CFO) Act agencies to implement financial management systems that comply with three essential requirements: Federal financial management systems requirements, Federal accounting standards, and U.S. Standard General Ledger at the transaction level. The law further requires that the Head of the agency annually assess and the agency auditor report whether the agency's financial management systems comply with the law's essential requirements.

The guidance has been updated to reflect revisions to OMB Circular A-127, Financial Management Systems. Specifically, the revised Circular introduces a simplified approach to determine FFMIA substantial compliance by targeting the most significant agency financial statement audit risks. The updates were made after consideration of input from agency CFO and Office of Inspectors General representatives. It is effective as of October 1, 2009 and should be used for financial reports and audits for fiscal year 2010 and thereafter. Early implementation is encouraged, if applicable.

If you have questions or comments, please contact the Office of Federal Financial Management, (202) 395-3993.

This memorandum is also available at <http://www.whitehouse.gov/OMB/financial>.

[Attachment](#)

THE FEDERAL FINANCIAL MANAGEMENT IMPROVEMENT ACT OF 1996 OMB IMPLEMENTATION GUIDANCE

Introduction

The Federal Financial Management Improvement Act of 1996 (FFMIA), Public Law 104-208, Title VIII (31 U.S.C. 3512 note), was intended to advance Federal financial management by ensuring that Federal financial management systems can routinely provide reliable financial information uniformly across the Federal government following professionally-accepted accounting standards. It is intended to support full disclosure of Federal financial data to ensure that reliable financial information is available for agency program management and for effective government oversight by the President, the Congress and the public. Below are the requirements for FFMIA.

FFMIA fundamentally does three things:

1. Establishes in statute certain financial management system requirements that are already Executive Branch policies. Specifically, section 803(a) of the FFMIA requires each agency to implement and maintain financial systems that comply substantially with:
 - a. Federal financial management system requirements,
 - b. applicable Federal accounting standards, and
 - c. the U.S. Government Standard General Ledger (USSGL) at the transaction level;
2. Requires auditors to report on agency compliance with the three stated requirements as part of financial statement audit reports; and
3. Requires agency heads to determine, based on the audit report and other information, whether their financial management systems comply with FFMIA. If the financial management systems do not substantially comply, agencies are required to develop remediation plans and submit them to OMB.

In determining whether an agency's financial management systems substantially comply with FFMIA, management and auditors need to consider whether a system's performance prevents the agency from providing reliable and timely financial information necessary for Federal managers. Identified deficiencies that do not prevent the agency from meeting the above requirement generally should not be considered as part of a FFMIA compliance determination. Auditors then need to use judgment in assessing whether the adverse impacts caused by identified deficiencies are instances of substantial noncompliance with FFMIA.

Statutory Procedural Requirements of FFMIA

General

The FFMIA does not itself establish any new financial management system requirements. However, it does establish a statutory requirement for agency-heads to assess, on an annual basis, whether their financial management systems substantially comply with the three requirements of FFMIA. Agencies that are not in substantial compliance with FFMIA must develop remediation plans to achieve compliance. It also requires an auditor to report on agency compliance with FFMIA as part of the annual financial statement audit process.

Agency Responsibilities

Determining Compliance. Section 803(c)(1) of the FFMIA requires the head of each agency to make a determination of the agency's substantial compliance with Section 803(a) of the Act, based upon a review of the auditor's report and any other information the head of the agency considers relevant and appropriate. The agency-head's annual determination of substantial compliance is due on the same day¹ that agencies are required to submit their Performance and Accountability Reports (PAR) or Agency Financial Reports (AFR) to OMB and the Congress.

Developing Remediation Plans if Non-Compliant. Section 803(c)(3) of the FFMIA requires that:

1. If the head of an agency determines that the agency's financial management systems do not substantially comply with the requirements of the Act, a remediation plan must be developed, in consultation with OMB, that describes the resources, remedies, and milestones for achieving substantial compliance. The format of a remediation plan is explained in OMB Circular A-11.

Agency heads are responsible for making progress towards resolving identified deficiencies. The status of the progress should be discussed in the agency's financial management systems plan. When discussing resolution of deficiencies in the plan, the findings or analysis of noncompliance should be included with a discussion of ongoing remediation activities. Progress towards resolving the deficiencies should not be construed as compliance with FFMIA.

2. If the determination by the head of the agency differs from the audit compliance findings (required as part of the financial statement audit), the agency must notify OMB explaining the differences. The Director of OMB shall review such determinations and provide a report on the findings to the appropriate committees of the Congress.

¹ The due dates for PAR and AFR are updated yearly and listed in OMB [Circular No. A-136](#), *Financial Reporting Requirements*.

3. Generally, a remediation plan is expected to bring the agency's financial management systems into substantial compliance no later than three years after the date a determination is made by the head of the agency. If, however, the agency (in concurrence with OMB) determines that the agency's financial management systems cannot be brought into substantial within three years, the agency may specify a longer period. In this case, the agency must designate an agency official responsible for bringing the agency's financial management systems into substantial compliance by the date specified.

Auditor Responsibilities

Reporting on Compliance. Section 803(b)(1) of the FFMIA requires that auditors report on FFMIA compliance as part of the financial statement audit process based upon OMB guidance.

Where an agency's financial management systems are considered not substantially compliant, Section 803(b)(2) specifically requires that the auditor discuss in the audit report:

1. the entity or organization responsible for the financial management systems that have been found not to comply;
2. all facts pertaining to the failure to comply with the requirements;
3. the nature and extent of the noncompliance including areas in which there is substantial but not full compliance;
4. the primary reason or cause of the noncompliance;
5. any relevant comments from any responsible official; and
6. recommended remedial actions and the time frames to implement such actions.

To meet these reporting requirements, auditors need to plan and perform their audit work in sufficient detail to enable them to report on compliance and instances of noncompliance for all of the applicable requirements.

Auditors should also report on agency progress in achieving FFMIA compliance. If agencies have reduced the instances of noncompliance from the previous reporting period, the auditor's report should include a discussion of the improvements as well as acknowledge ongoing agency efforts to strengthen financial management systems.

Reporting on Failure to Meet Deadlines in Remediation Plans. Section 804(b) of the FFMIA requires that the Inspector General's (IG) semi-annual report to Congress required under section 5(a) of the Inspector General Act of 1978, as amended, include

instances and reasons when an agency has not met the milestones established in the remediation plan. Specifically, the report shall include:

1. the facts pertaining to non-compliance with Section 803 (a), including the nature and extent of non-compliance, the primary reason or cause for the failure to comply, and any extenuating circumstances;
2. a statement of the remedial actions needed to comply; and
3. the entity or organization responsible for the noncompliance and if different, the entity or organization responsible for correcting the noncompliance.

In addition to these reporting requirements, both OMB and GAO have annual reporting requirements under the Act.

Factors to Consider in Determining Compliance

Applicability

The Act applies only to entities that are subject to the Chief Financial Officer (CFO) Act. All financial management systems must meet the FFMIA Section 803(a) requirements and be applied as follows:

The core financial system must apply the USSGL at the transaction level and be compliant with the Financial Systems Integration Office (FSIO) core financial system requirements and Federal accounting standards.

The financial portion of the mixed systems must transmit data such that:

1. data transferred to the core financial system can be traced to the original financial event(s) in the mixed system(s); and
2. data transferred adheres to the data exchange format required by the core financial system.

A data exchange or interface program must ensure that data transferred from the mixed systems is properly posted using the appropriate USSGL accounting entries and recorded in accordance with applicable standards from the Federal Accounting Standards Advisory Board (FASAB) in the core financial system.

As noted in the FFMIA risk model², agencies in the significant risk category are not in compliance with FFMIA and there should be no need for them to determine compliance. Agencies in the nominal risk category are substantially compliant with FFMIA and

² The FFMIA risk model is defined in [Circular A-127](#).

require no additional actions to achieve compliance unless auditors determine additional evidence to the contrary during the financial statement audit.

To assess whether instances of noncompliance would lead to systems not being substantially compliant with FFMIA as a whole, management and auditors must evaluate the impact of the cases of noncompliance. Ultimately, instances of noncompliance under moderate risk may not affect an agency's overall compliance if the agency can:

1. Prepare financial statements and other required financial and budget reports using information generated by the financial management system(s);
2. Provide reliable and timely financial information for managing current operations;
3. Safeguard their assets reliably, so that they can be properly protected from loss, misappropriation, or destruction; and
4. Do all of the above in a way that is consistent with Federal accounting standards and the USSGL.

Meeting Minimum Standards versus Achieving Ideal Performance

Ideally, financial management systems should provide complete, reliable, timely and useful financial management information efficiently and automatically. However, FFMIA compliance itself neither requires nor results in ideal or state-of-the-art system performance or system efficiency; nor does it require that systems be entirely automated. What FFMIA compliance indicates is that systems routinely provide reliable financial information consistently, accurately, and uniformly.

Specific FFMIA Requirements and Compliance Indicators (Charts 1-3)

The charts that follow are intended to help provide guidance on each of the FFMIA requirements. Each chart describes both (a) indicators of compliance and (b) steps for achieving compliance even when the risk is moderate. In reviewing the following charts it is important to note that not every "requirement" or compliance indicator is applicable to every agency. The agency must first determine whether a particular requirement is relevant to the agency's financial management system. Once a requirement is considered applicable to an agency's financial system, then the agency should determine whether its financial management system can perform the activity and meet the requirement.

The indicators are intended to be both broad and flexible and to provide a practical basis for measuring substantial compliance with the FFMIA requirements. The auditor or agency head may make a determination of substantial compliance without satisfying every indicator. However, the auditor or agency head may request additional information to support compliance or, at its discretion, request or perform further testing.

Chart 1. Federal Financial Management Systems Requirements

Requirements	Indicators of Compliance – Nominal Risk	Steps for achieving compliance when the risk is Moderate - Moderate Risk
<p>Agency financial management systems shall comply with the Federal Financial Management Systems Requirements</p> <ol style="list-style-type: none"> 1. FSIO Certified System 2. Internal controls over financial reporting 3. Computer security 	<ol style="list-style-type: none"> 1. Use of FSIO certified core financial system 2. No internal control findings reported on FMFIA over financial reporting 3. No FISMA related findings impacting financial management systems 4. No findings reported on FMFIA Section 4 	<p>1. Self Assessment of Core Financial System</p> <p>If agencies do not use a FSIO certified core financial system or uses one that is no longer certified, then they should conduct a self assessment of the system. Before starting the assessment, agencies must factor in the costs and benefits of doing so. If an agency is fairly certain that it would not achieve compliance, there is no value in conducting a self assessment. Agencies in that particular situation should focus on fixing issues instead of identifying the same deficiencies year after year. We encourage agencies to conduct self assessment of their core financial systems by using the criteria follow. Once agencies perform the self assessments, the systems do not need to go through the process again unless a major change to the requirements or the environments has occurred. Agencies should be watchful and efficient by testing only those affected areas. Auditors may rely on the results of the self assessment. Therefore, auditors are not required to initiate tests to verify whether all of the FSIO requirements have been met. Auditors may conduct further testing if their financial statement audit tests reveal any evidence that is contrary to the self assessment.</p> <p>The self assessment will consist of a checklist that shows whether certain criteria have been met. It is recommended that agencies maintain adequate documentation to corroborate the results of the assessment. See page 12 for a recommended format of the self assessment.</p> <ol style="list-style-type: none"> a. A common accounting classification structure is used or CGAC is adopted (when it becomes available); b. Budgetary and proprietary entries are always in balance; c. Common government-wide business standards are implemented (when they are available); d. User access controls/passwords and user authorizations are

Requirements	Indicators of Compliance – Nominal Risk	Steps for achieving compliance when the risk is Moderate - Moderate Risk
		<p>authorized in writing and implemented and other financial controls are in place and operating effectively;</p> <ul style="list-style-type: none"> e. Budget execution is integrated in the core financial system with accounts payable, accounts receivable and general ledger; f. Users have on-line access to the status of funds or receive daily reports on the status of funds to perform analyses or decision making; g. Prior to processing transactions, users are notified that an obligation or expenditure would exceed funds available, or an expenditure exceeds the amount of an obligation established for that purpose; h. Feeder systems are integrated or electronically interfaced with the core financial system; i. An audit trail exists from any summary data recorded in the core financial system to detailed source transactions maintained in feeder systems; j. Information on approved and disapproved direct loans is maintained; k. Employee compensation is initiated, maintained, and reported correctly and timely; l. The status and disposition of inventory items are maintained; m. Debt referred for collection or offset by Federal collections is identified; n. Interest on overdue payments and discounts is calculated. o. Financial reports adhere to internal and external reporting requirements, including financial statement preparation; p. Budget Reports support the preparation, execution and reporting of the agency's budget in accordance with OMB Circular No. A-11 (Preparation and Submission and Execution of the Budget) and other OMB circulars and bulletins; q. Support budget formulation and execution functions; and r. Produce auditable financial statements based on the data from the agency's financial system

Requirements	Indicators of Compliance – Nominal Risk	Steps for achieving compliance when the risk is Moderate - Moderate Risk
		<p>2. Internal Control</p> <p>If a material weakness or persistent significant deficiency is found from an A123 (Appendix A) review or a financial statements audit, an agency must demonstrate that it does not have any impact to the following:</p> <ul style="list-style-type: none"> a. Preparing financial statements and other required financial and budget reports using information generated by the financial management system(s); b. Providing reliable and timely financial information for managing current operations; c. Accounting for their assets reliably, so that they can be properly protected from loss, misappropriation, or destruction; and d. Remaining consistent with Federal accounting standards and the U.S. Standard General Ledger. <p>3. Computer Security</p> <p>A FISMA significant deficiency signals that the system is not compliant. No further action by the agency is necessary.</p> <p>4. Findings from FFMIA Section 4</p> <p>A finding in this section signals that the system is not compliant. No further action by the agency is necessary.</p>

Chart 2. Accounting Standards

Requirements	Indicators of Compliance – Nominal Risk	Steps for achieving compliance when the risk is Moderate - Moderate Risk
<p>An agency's financial management systems must adhere to Federal accounting standards.</p>	<p>The agency's financial statements are compiled in accordance with the Federal accounting standards prescribed by OMB and results in an unqualified opinion without any material weakness or significant manual adjustments.</p>	<ol style="list-style-type: none"> 1. If agencies receive a qualified opinion, then agencies must demonstrate that the opinion does not impact the agency's ability to prepare auditable financial statements, e.g., a material uncertainty, such as resolution of litigation or projecting future economic events; and 2. If the audit discloses material weakness in internal control, agencies must demonstrate that the weaknesses do not affect the agency's ability to prepare financial statements and related disclosures, budget reports, or other financial information for agency management decision-making purposes that are consistent with the Federal accounting standards.

Chart 3. Standard General Ledger at the Transaction Level

Requirements	Indicators of Compliance – Nominal Risk	Steps for achieving compliance when the risk is Moderate - Moderate Risk
<p>An agency's financial management systems must implement the USSGL at the transaction level.</p>	<ul style="list-style-type: none"> • Use of FSIO certified core financial system 	<p>Self-Assessment of USSGL Compliance</p> <p>If agencies do not use a FSIO certified core financial system or use one that is no longer certified, then they should conduct a self assessment to verify USSGL compliance.</p> <p>The self-assessment should verify the following factors:</p> <ol style="list-style-type: none"> a. Transactions are recorded in full compliance with the USSGL Chart of Account's descriptions and posting models/attributes that demonstrate how the USSGL is to be used for recording transactions of the Federal government accounting process; b. Reports produced by the systems provide financial information, whether used internally or externally, that can be traced directly to the USSGL accounts; and c. Transactions from feeder systems, which may be summarized and interfaced into the core financial system's general ledger, are posted following USSGL requirements.

Recommended Format

SYSTEM SELF ASSESSMENT FORM		
Core financial systems criteria		In adherence (Y/N)
A.	A common accounting classification structure is used or CGAC is adopted (when it becomes available and agency has modernized)	
B.	Budgetary and proprietary accounts are always in balance	
C.	Common government-wide business standards are implemented (when it becomes available and agency has modernized)	
D.	User access controls/passwords and user authorizations are authorized in writing and implemented and other financial controls are in place and operating effectively	
E.	Budget execution is integrated in the core financial system with accounts payable, accounts receivable and general ledger	
F.	Users have on-line access to the status of funds or receive daily reports on the status of funds to perform analyses or decision making	
G.	Prior to processing transactions, users are notified that an obligation or expenditure would exceed funds available, or an expenditure exceeds the amount of an obligation established for that purpose	
H.	Feeder systems are integrated or electronically interfaced with the core financial system	
I.	An audit trail exists from any summary data recorded in the core financial system to detailed source transactions maintained in feeder systems	
J.	Information on approved and disapproved direct loans is maintained	
K.	Employee compensation is initiated, maintained, and reported correctly and timely	
L.	The status and disposition of inventory items are maintained	
M.	Debt referred for collection or offset by Federal collections is identified	
N.	Interest on overdue payments and discounts is calculated	
O.	Financial reports adhere to internal and external reporting requirements, including financial statement preparation	
P.	Budget Reports support the preparation, execution and reporting of the agency's budget in accordance with OMB Circular No. A-11 and other OMB circulars and bulletins	
Q.	Support budget formulation and execution functions	
R.	Produce auditable financial statements based on the data from the agency's financial system	

USSGL criteria		In adherence (Y/N)
A.	Transactions are recorded in full compliance with the USSGL Chart of Account's descriptions and posting models/attributes that demonstrate how the USSGL is to be used for recording transactions of the Federal government accounting process	
B.	Reports produced by the systems provide financial information, whether used internally or externally, that can be traced directly to the USSGL accounts	
C.	Transactions from feeder systems, which may be summarized and interfaced into the core financial system's general ledger, are posted following USSGL requirements.	

BUREAU:

SYSTEM SELF ASSESSMENT FORM		In Adherence (Y/N)	Explanation/Additional Information
Core Financial Systems Criteria			
A.	A common accounting classification structure is used or CGAC is adopted (when it becomes available and agency has modernized)		
B.	Budgetary and proprietary accounts are always in balance		
C.	Common government-wide business standards are implemented (when it becomes available and agency has modernized)		
D.	User access controls/passwords and user authorizations are authorized in writing and implemented and other financial controls are in place and operating effectively		
E.	Budget execution is integrated in the core financial system with accounts payable, accounts receivable and general ledger		
F.	Users have on-line access to the status of funds or receive daily reports on the status of funds to perform analyses or decision making		
G.	Prior to processing transactions, users are notified that an obligation or expenditure would exceed funds available, or an expenditure exceeds the amount of an obligation established for that purpose		
H.	Feeder systems are integrated or electronically interfaced with the core financial system		
I.	An audit trail exists from any summary data recorded in the core financial system to detailed source transactions maintained in feeder systems		
J.	Information on approved and disapproved direct loans is maintained		
K.	Employee compensation is initiated, maintained, and reported correctly and timely		
L.	The status and disposition of inventory items are maintained		
M.	Debt referred for collection or offset by Federal collections is identified		
N.	Interest on overdue payments and discounts is calculated		
O.	Financial reports adhere to internal and external reporting requirements, including financial statement preparation		
P.	Budget Reports support the preparation, execution and reporting of the agency's budget in accordance with OMB Circular No. A-11 and other OMB circulars and bulletins		
Q.	Support budget formulation and execution functions		
R.	Produce auditable financial statements based on the data from the agency's financial system		
USSGL criteria			
A.	Transactions are recorded in full compliance with the USSGL Chart of Account's descriptions and posting models/attributes that demonstrate how the USSGL is to be used for recording transactions of the Federal government accounting process		
B.	Reports produced by the systems provide financial information, whether used internally or externally, that can be traced directly to the USSGL accounts		
C.	Transactions from feeder systems, which may be summarized and interfaced into the core financial system's general ledger, are posted following USSGL requirements.		

BUREAU/OFFICE CFO

NAME:

SIGNATURE:

DATE:

Attachment 4

**NATIONAL BUSINESS CENTER/OFFICE OF FINANCIAL MANAGEMENT
LANGUAGE TO INCLUDE IN BUREAU/OFFICE SELF-ASSESSMENT RESPONSE**

The following statements are recommended for inclusion in the bureau/office responses to the referenced items on the self-assessment form. However, it is the responsibility of the bureau/office to provide: supporting documentation for all responses, and any additional discussion and supporting documentation relative to bureau/office specific processes/procedures that may be needed to provide a complete response to a specific item.

ITEM A. A common accounting classification structure is used or CGAC is adopted (when it becomes available and agency has modernized).

A common FFS accounting classification structure is currently used bureau/office wide. Once the CGAC structure is incorporated into FSIO certified vendor software, the implementation of the CGAC structure within Interior will be addressed as a part of the FBMS deployment planning process.

ITEM C. Common government-wide business standards are implemented (when it becomes available and agency has modernized).

The common business standards that are available in FFS are in use by the bureau/office. Once the common government-wide business standards are incorporated into FSIO certified vendor software, the implementation of such government-wide standards within Interior will be addressed as a part of the FBMS deployment planning process.

ITEM D. User access controls/passwords and user authorizations are authorized in writing and implemented and other financial controls are in place and operating effectively.

The NBC, through administration of RACF (Resource Access Control Facility), ensures user access controls/passwords are valid and user authorization requests from DOI Bureau/Office System/Security Points of Contact (SPOCs) are retained.

NOTE: DOI bureaus/offices will need to address their FFS application access control environment, including adherence to access controls, passwords and authorizations.

ITEM H. Feeder systems are integrated or electronically interfaced with the core financial system.

Payroll files, eTravel, and client specific files are processed through NBC managed FFS batch jobs that load transactions in a predefined format, on a predefined basis and then executed through the production control process.

ITEM I. An audit trail exists from any summary data recorded in the core financial system to detailed source transactions maintained in feeder systems.

The NBC retains audit trails through administration of batch updates to feeder systems and ensures accounting transactions are posted to the appropriate journal entries in the core financial system.

NATIONAL BUSINESS CENTER CONTACTS**FEDERAL FINANCIAL SYSTEM****FFMIA SELF ASSESSMENT**

BUREAU/OFFICE	NBC CONTACT
Bureau of Indian Affairs	Zenaida (Zenny) Westbrook 303-969-5835
Bureau of Reclamation	Zenaida (Zenny) Westbrook 303-969-5835
Fish and Wildlife Service	Zenaida (Zenny) Westbrook 303-969-5835
Geological Survey	Zenaida (Zenny) Westbrook 303-969-5835
NBC Payroll Operations Division	Scott Abram
National Park Service	Zenaida (Zenny) Westbrook 303-969-5835
Office of the Inspector General	Mark Reuter 303-969-5820
Office of the Secretary	Dan Johnson 303-969-5733
Office of the Special Trustee	Mark Reuter 303-969-5820