



FEDERAL EMERGENCY MANAGEMENT AGENCY

	Date	Number	
INSTRUCTION	November 29, 2000	2200.7	FM

Integrated Financial Management Information System (IFMIS) User Access Policy and Procedures

1. **Purpose.** This instruction establishes the policy and procedures for personnel requesting access to FEMA's Integrated Financial Management Information System (IFMIS). IFMIS is FEMA's official Accounting System and as the official Accounting System of the Agency, it maintains all financial data, and is the source of financial data for both internal and external financial reporting. This instruction also provides procedures for terminating IFMIS User Access for personnel who separate from the Agency.
2. **Applicability and Scope.** This instruction is applicable to all FEMA personnel in Headquarters, regions, field establishments, including disaster field offices and disaster fixed sites that have a need to access the IFMIS. The provisions of this instruction also apply to contractors and personnel from other agencies that require access to the IFMIS while performing official duties in support of FEMA's mission.
3. **Authorities.**
 - a. Chief Financial Officers Act (P.L. 101-570).
 - b. Federal Managers' Financial Integrity Act (P.L. 97-255).
4. **References.**
 - a. Office of Management and Budget (OMB) Circular A-123, Internal Control Systems.
 - b. OMB Circular A-127, Financial Management Systems.
 - c. OMB Circular A-130, Management of Federal Information Resources Appendix III.
5. **Policy.** It is the policy of FEMA that all personnel successfully complete an IFMIS Training Course before being granted access to the IFMIS. The IFMIS Training Course must correspond with the type of access required. FEMA has established an IFMIS Separation of Duties Standard that defines FEMA's internal control standard for user access privileges. This standard will be applied to all requests for IFMIS access to ensure Agency assets are protected from fraud, waste, and misuse.

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6. **Background.**

a. The IFMIS is a complex Financial Management System, which consists of the following six subsystems:

- (1) Funding Subsystem;
- (2) Cost Posting Subsystem;
- (3) Disbursements Subsystem;
- (4) Accounts Receivable Subsystem;
- (5) General Ledger Subsystem; and
- (6) Property Subsystem.

b. Due to the complexity of this system, specific training on a subsystem is required to ensure the accuracy of data entry, as well as the proper interpretation of on-line data and printed reports from the IFMIS. However, most important is the role IFMIS plays in the internal and external reporting of FEMA's financial data. Specifically, the IFMIS is used to maintain and report the status of funds appropriated to FEMA by Congress. As such, FEMA must demonstrate sufficient management controls in IFMIS to ensure that the assets maintained by the IFMIS are safe from fraud, waste and misuse. This policy establishes and documents management controls on the IFMIS User Access and Termination Process.

7. **IFMIS Separation of Duties Standard.**

a. The basic objective of the IFMIS Separation of Duties Standard is to safeguard the assets of the Agency by ensuring that no single individual has the ability to complete all the IFMIS data entry transactions necessary to disburse Agency funds. This standard is based upon separating the IFMIS Cost Posting Subsystem data entry functions into four categories:

- (1) Commitments;
- (2) Obligations;
- (3) Liquidations (including Receiving Reports, Invoices and Vouchers, Advances, and Expenditures); and
- (4) Approving Disbursements.

b. The optimum situation for Separation of Duties in transaction processing, where the end result will be the disbursement of funds, is to require three separate individuals to complete

the 3 or 4 steps necessary for a disbursement action. The minimum standard for separation of duties, in disbursing, is to ensure that no single individual has the data entry access ability to record liquidations and approve disbursements.

c. This situation of requiring three individuals to complete the series of transactions necessary to disburse funds provides the greatest level of protection against fraud, waste, and misuse in the disbursing process. Conversely, use of the standard wherein a single individual is denied access to the liquidation and approval functions represents the minimal level of internal control in the disbursing process. This is the most vulnerable application of the Separation of Duties Standard. If an organization finds it necessary to use this minimum requirement of the Separation of Duties Standard, then the organization is required to conduct internal reviews of this activity to ensure disbursements were completed based on prescribed policies, procedures, and guidelines.

d. The Office of Financial Management, Financial Systems Division, Systems Administration Branch (FM-FS-SA) will apply these standards to all requests for IFMIS user access. Office Managers and Supervisors are responsible for applying this standard to all requests for access before approving the FEMA Form 20-24, IFMIS User Access Control Form with their signature. If a FEMA Form 20-24 is received which violates the Separation of Duties Standard, FM-FS-SA will delay processing of that form until the access privileges requested conform to the Separation of Duties Standard.

8. **Responsibilities.**

a. **The Office of Financial Management, Financial Systems Division, Systems Administration Branch (FM-FS-SA) will:**

(1) Process and maintain all FEMA Form 20-24 requesting access to the IFMIS and cancellation of access;

(2) Verify that all individuals requesting new user access to the IFMIS or individuals requesting additional access privileges have successfully completed the appropriate the IFMIS Training Course for the access privileges requested;

(3) Notify the individual requesting new access privileges or modification to an existing account in IFMIS, upon completion of the process;

(4) Establish and/or modify an individual's user account in the IFMIS User Security Table, by granting the minimal access privileges necessary to complete the desired activities in the IFMIS;

(5) Review the completed FEMA Form 20-24 to verify that the access privileges requested meet the internal control guidelines defined in this policy;

(6) Conduct an Annual Audit of the IFMIS Security Tables to ensure that established access privileges are properly assigned and documented;

(7) Establish and maintain the guidance for applying Separation of Duties Standards to all requests for IFMIS user access;

(8) Process FEMA Form 30-1, Headquarters Employee Out-Processing Record to cancel IFMIS account access; and

(9) Provide written notification to the Information Technology Directorate, Operations Division, Mount Weather Emergency Assistance Center (IT-OP-MW) to establish access to IFMIS or delete an individual's access privileges from the IFMIS.

b. The Information Technology Directorate, Operations Division, Mount Weather Emergency Assistance Center (IT-OP-MW) will:

(1) Establish and/or delete IFMIS User accounts, as required, based on notification from FM-FS-SA.

(2) Assist FM-FS-SA with completing the Annual Audit of IFMIS Users.

c. Personnel requesting access to IFMIS must:

(1) Successfully complete a Certified IFMIS Training Course that corresponds with the type of IFMIS access requested;

(2) Review the Separation of Duties Standard in this instruction prior to completing the FEMA Form 20-24;

(3) Complete and sign the FEMA Form 20-24, then submit the form to their Manager for signature approval;

(4) Submit the approved FEMA Form 20-24 to FM-FS-SA for processing. The form can be submitted via mail, fax or hand delivery;

(5) Review the IFMIS Password selection and creation procedures contained in this instruction (see paragraph 12); and

(6) Maintain the secrecy of their IFMIS Password, and not share their password with others. Willful disregard for this provision will result in immediate revocation of all IFMIS access privileges.

d. Agency Managers and Supervisors must:

(1) Review and approve, with signature, all FEMA Form 20-24 for members of their staff and contractor personnel;

(2) Apply the Separation of Duties Standard to all FEMA Form 20-24 presented for approval;

(3) Assist FM-FS-SA with completing the Annual Audit of IFMIS users. Participation will require Agency Managers and Supervisors to review a list of IFMIS users identified as members of their organization, to validate access needs and privileges; and

(4) Complete and approve the FEMA Form 20-24 requesting the cancellation of IFMIS access for contractor personnel who no longer require access.

e. **Regional Operation Support Division and Fixed Site Administration Offices** must collect and fax FEMA Form 30-1a, Employee Out-Processing Record to the Headquarters Office of Financial Management, Financial Systems Division, Systems Administration Branch (FM-FS-SA).

9. **Training.** It is required that an individual complete an IFMIS training course that corresponds with the user access privileges requested on the FEMA Form 20-24. The individual's access privileges may be limited based upon successfully completing the training. (For example: If the individual completes the IFMIS Cost Posting View Only Training Course, FEMA will limit that individual's access to viewing IFMIS Subsystems and Printing Report and deny all access requests for transaction processing until an IFMIS Transaction Processing Course has been completed.) Listed below are the IFMIS training course curricula designed to meet the training needs of FEMA's diverse user community (see FEMA Employee Training Catalog or contact FM-FS-SA for course dates):

a. **View Only Training.** This training course is designed for individuals who require access to view IFMIS data online and print IFMIS reports. Successful completion of this training course will enable a user to view all subsystems and print reports.

b. **Surge Processing Training.** This training course is designed for individuals who are required to post or record a specific financial transaction to the IFMIS in support of disaster response and recovery activity. Successful completion of this training course will enable an individual to post a specific transaction, generally a disbursement or expenditure transaction, and print reports. This training is primarily restricted to personnel at the Office of Financial Management, Disaster Finance Center.

c. **Disaster Field Office (DFO) Transaction Processing Training.** This training course is designed to address the needs of individuals responsible for recording financial transactions at a DFO. Successful completion of this training will enable an individual to record IFMIS transactions commonly performed at a Disaster Field Office. These transactions include commitments, obligations, receiving reports, and view subsystems and print reports.

d. **Transaction Processing Training.** This training course is designed for individuals who require data entry access to all functions of the Cost Posting Subsystem. Successful completion of this training enables a user to access all data entry functions of the IFMIS Cost Posting System. The data entry functions include processing commitments, obligations, advances, receiving reports, invoices/vouchers, expenditures, and print reports.

10. **Procedures to Establish or Modify IFMIS User Access.**

- a. The employee requesting IFMIS access must complete the FEMA Form 20-24. The requesting individual must limit their access privileges to conform to the Separation of Duties Standard contained in this policy, and then submit the completed form to their Office Manager/Supervisor for signature approval.
- b. The Office Manager/Supervisor must review the FEMA Form 20-24 to ensure the access privileges requested are required, and meet the Separation of Duties Standard contained in this policy.
- c. The individual requesting IFMIS access or the individual's Office Manager/Supervisor must submit the approved FEMA Form 20-24 to the FM-FS-SA for processing.
- d. FM-FS-SA will review the FEMA Form 20-24 for signatures, verify the requesting individual's IFMIS Training Requirement, apply the Separation of Duties Standard to the access privileges requested, and approve the form with a signature.
- e. FM-FS-SA will notify the Information Technology Directorate, Operation Division, Mount Weather Emergency Assistance Center (IT-OP-MW) to establish a user account for all approved requests, if necessary.
- f. FM-FS-SA will establish a user account or modify an existing user account in the IFMIS Security Table, based on the access privileges approved on the FEMA Form 20-24.
- g. FM-FS-SA will notify the requesting individual that the IFMIS user account update process has been completed. In addition, FM-FS-SA will provide login assistance to new users, as required.
- h. FM-FS-SA will file and maintain the approved FEMA Form 20-24.

11. **Procedures for Personnel Separating from FEMA.**

- a. **Headquarters.** Personnel separating from FEMA HQ, Federal Center Plaza, must visit the FM-FS-SA, as directed by FEMA Form 30-1, FEMA Headquarters Employee-Out Processing Record. FM-FS-SA will do the following:
 - (1) Sign and make a copy of the FEMA Form 30-1;
 - (2) Review the IFMIS Security Table to determine if the separating employee has access to the IFMIS;
 - (3) Cancel all IFMIS access privileges by removing the user's name from access to all functions of the system. The copy of FEMA Form 30-1 will be placed in the user's IFMIS

Access File Folder. If the separating employee does not have access privileges to IFMIS, a copy of the FEMA Form 30-1 will be filed in a General File; and

(4) Notify Information Technology Directorate, Operations Division, Mount Weather Emergency Assistance Center (IT-OP-MW) to delete the IFMIS Users Account from access to the IFMIS.

b. **Regions, Field Establishments, DFOs, and Fixed Sites.** The Regional Operation Support Division, or Site Administrative/Personnel Office will fax a copy of the FEMA Form 30-1a, Employee Out-Processing Record Form to the FEMA HQ, FM-FS-SA for processing. FM-FS-SA will do the following:

(1) Review the IFMIS Security Table to identify if the separating employee has access to the IFMIS.

(2) Cancel all IFMIS access privileges by removing the user's name from access to all functions of the IFMIS. The copy of the FEMA Form 30-1a will be placed in the user's IFMIS Access File Folder. For individuals who separate from FEMA and do not have IFMIS access, the copy of Employee Out-Processing Record Form will be filed in a General File.

(3) Notify IT-OP-MW to delete the IFMIS User Account from access to the IFMIS.

12. **Selecting and Creating a User Access Password.** FEMA must maintain sufficient controls on access to the IFMIS. The following procedures are recommended in selecting and creating a user access password:

a. Select a password, which consists of a minimum of six characters and a maximum of eight characters, whereas one or more character is a number or special character.

b. Avoid selecting your name, or your IFMIS User's Name as your password. Use of your first, middle, last name and/or your IFMIS User's Name can easily be guessed by other individuals.

c. When selecting an IFMIS password, consider using a combination of upper and lower case characters to increase the protection offered by the IFMIS Password Function. The IFMIS Password Function is case sensitive which, when used in combination with the guidance noted above, greatly maximizes the protection IFMIS can offer. (For example: the password "spa1ce", "Spa1ce" and "Spa1Ce" would appear as different passwords in IFMIS, though the letters and number are all in the same positions).

13. **Forms.** This instruction prescribes use of the following forms which may be obtained from Printing, Publications and Graphics Branch, Program Services Division, Operations Support

Directorate. The asterisk (*) indicates forms that may be obtained electronically through FEMA Website at <http://docnet.fema.gov>:

- a. *FEMA Form 20-24, IFMIS User Access Control Form
- b. FEMA Form 30-1, FEMA Headquarters Employee-Out Processing Record
- c. FEMA Form 30-1a, Employee Out-Processing Record Form

_____/s/
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Attachment