

MEMORANDUM FOR COMMANDERS/DIRECTORS, ALL MAJOR  
SUBORDINATE COMMANDS, FIELD OPERATING  
ACTIVITIES AND ENGINEER RESEARCH AND  
DEVELOPMENT COMMAND

Subject: CEFMS User Access Permissions

1. Reference CERM-P memorandum, dated 28 June 1999, subject as above. The referenced memorandum established policy that no one individual can be granted all four CEFMS authorities (initiate, approve, obligate funds, and receive goods) against the same purchase request. This memorandum modifies paragraph 3d of the 28 June memorandum to exempt government purchase card (GPC) holders. There are adequate separation of duties already established in the credit card process to prevent fraud/abuse. These separation of duties consist of the GPC holder and the GPC approval official who is responsible for, at a minimum, reconciling monthly each GPC holder's statement, verifying that all transactions were for necessary government purchases in accordance with Federal Acquisition Regulations, and approving the GPC holder's monthly bill for payment.
2. The US Army Audit Agency has identified the following weaknesses involving user access permissions in CEFMS:
  - a. Too many individuals have been granted the authority to approve the MSC Headquarters/District/Laboratory/Field Operating Activity Operating Budget.
  - b. Budget formulation level authority is not adequately controlled.
  - c. Single individuals have been granted authority to complete an entire purchase (create and approve a purchase request, obligate funds and receive goods against a single work item), thus failing to maintain the proper separation of duties.
3. Commanders will immediately take steps to insure that the following policies are in place:
  - a. CEFMS Access Control Tables are reviewed semi-annually and, if necessary, modified to restrict Operating Budget approval authority to the Commander and, if necessary, a few key Resource Management officials.
  - b. Budget formulation authority levels are granted commensurate with the duties of the individual and reviewed annually.

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c. CEFMS Access Control Tables are reviewed semi-annually to insure that individuals are granted only the authorities specific to their responsibilities.

d. That no single individual may have the authority to initiate, approve, obligate funds for, and receive goods against the same purchase request. The only exception to this policy is for purchases made by using the credit card process.

4. There are two CEFMS queries that can be used as tools to review current CEFMS access privileges for budget approval and purchase request authorities. The queries are included in the executable file that can be downloaded from the CEFMS SQL Query Download table on the CFO web page. The names of the queries are ll\_bud\_a.sql and ll\_prc\_a.sql. These queries will be changed in FY2000 to exclude credit card purchases.

5. POC for this action is Ed Vogel, (202) 761-1959.

FOR THE COMMANDER:

/s/  
STEPHEN COAKLEY  
Deputy Chief of Staff for  
Resource Management

CF:  
District Commanders  
CEIG  
CEAO