



Corporate Overview

- **Headquartered in OKC, OK**
- **Established May 13, 2014**
- **Our Services:**
 - DoD Audit Readiness
 - Information Technology Support
 - Financial Services
 - **F**oreign **M**military **S**ales (FMS)
- **Results Driven Team**
Senior IT & Banking Professionals
 - 34 Years DoD Level
 - 30+ Years Private Sector



Dynamic Solutions Delivered!

DoD *F*inancial *I*mprovement *A*udit *R*eadiness Solutions



Company Profile Information



Company Information

- Headquarters Oklahoma City, OK
- Cage Code: **8S1K2** (registered in SAMS)
- DUNS number: 079418694
- Established May 13, 2014



Business Address

Fowler Consulting, LLC
Oklahoma City, OK 73112
Phone: 405-288-1439
info@fowler-consulting.com

NAICS

- 541512 - Computer Systems Design Services
- 541219 - Other Accounting Services
- 541511 - Custom Computer Programming Services
- 541519 - Other Computer Related Services
- 541611 - Administrative Management and General Management Consulting
- 541618 - Other Management Consulting Services
- 541690 - Other Scientific & Technical Consulting
- 541990 - All Other Professional and Technical Services
- 611430 - Professional and Management Development Training



DoD Financial Improvement Audit Readiness Solutions





The Full-Court Press

Business Process Analysis The *Full-Court Press*

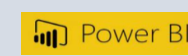
Data



Analysis



Presentation



DoD *Financial Improvement Audit Readiness* Solutions



DoD Audit Readiness Support



Statement of Budgetary Resources (SBR)

- Statement of Budgetary Resources (SBR) Internal Controls validation, Identification of control gaps by assessing Internal Controls to include Administrative Funds Control
- Verification of Delegation of Authority & Certifying Officers and control procedures
- Verification of Authority to Approve Goods Receipts and supporting Evidential Matter
- Review and Resolution of IDOC Errors
- System Access Reviews and validation of Joint Reconciliation Program (JRP)
- Reconciliation of Obligations from Feeder Systems to include SOP Existence
- Conduct Journal Entry Reviews, Sub-Processes, and related IT Systems review
- Confirm Commitment Approval, Funds Obligation, Funds Certification, and Reviews & Reconciliations as well as Goods/Services Receipt Approval & Payment Certification
- Conduct Unprocessed Voucher Reconciliation
- Development of **C**orrective **A**ction **P**lans (CAP)
- Response preparation for Notices of Findings and Recommendations (NFRs)
- Budgetary information research & analysis with recommendations
- Preparation, compilation & analysis of audit packages for accuracy and compliance IAW (DoD) regulations and (FIAR) guidance
- Provides guidance, recommendations, and training reference materials



Transforming DoD's Financial Future

DoD Financial Improvement Audit Readiness Solutions

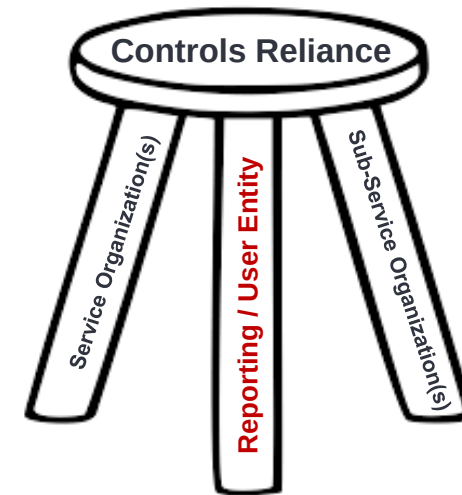




DoD Audit Readiness Support



Real Property (RP) & General Equipment (GE)



- Existence & Completeness of Real Property, E&C Audit Readiness verification
- Readiness preparation of Internal Controls, Testing, and Corrective Action
- RP E&C Life Cycle and Testing, Control Activities, Common Deficiencies, and Corrective Actions
- FIAR Phases compliance: Discovery, Corrective Action, Evaluation, Assertion, Validation, Audit
- Real Property (RP) data validation efforts; ensured (critical data elements) IAW DD1354 data accurately posted to GFEBS official financial system of record
- Real Property Planning & Analysis System (RPLANS) data validation with GFEBS data, pooled space verified
- Valuation of key data elements and financial and statistical reports prepared
- Key Supporting Documentation (KSD) correctly prepared IAW guidelines, regulations Commanders check lists, and FIAR guidance and Capital Improvement and Disposal Documentation
- Asset RP validation, compilation & maintenance of digital asset records and hard-copies
- Compliance with Command Inspection Program (CIP) inspection checklists & requirements
- General Equipment (GE) validation in Defense Property Accountability System (DPAS)
- Site Assisted Visit (SAV) and CIP inspections performed to gauge audit readiness and prepare for audits
- Compliance with Existence & Completeness (E&C) checklists and controls of RP, GE, and Operating Materials and Supplies
- Validation of controls for Statement of Budgetary Resources (SBR) checklists and Joint Reconciliation Programs (JRP)

DoD *Financial Improvement Audit Readiness* Solutions





DoD Audit Readiness Support



Audit by the book IAW applicable Laws, Regulations, and Guidance



FIAR
Compliance



- ✓ Federal Managers' Financial Integrity Act of 1982 (**FMFIA**)
- ✓ The Chief Financial Officers (**CFO**) Act of 1990 (Public Law 101-576)
- ✓ Federal Financial Management Improvement Act of 1996 (**FFMIA**)
- ✓ Financial Management Improvement Act
- ✓ Federal Information Security Modernization Act of 2014 (**FISMA 2014**) and Federal Information Security Management Act of 2002 (FISMA)
- ✓ GAO Standards for Internal Control in the Federal Government (**Green Book**)
- ✓ Office of Management and Budget (**OMB**) Circular A-123
- ✓ Committee of Sponsoring Organizations the Treadway Commission (**COSO**) Internal Control – Integrated Framework 2013.
- ✓ Federal Information System Controls Audit Manual (**FISCAM**)
- ✓ Managers' Internal Control Program Procedures (**MICPP**)
- ✓ Defense Finance and Accounting Service – Financial Management Systems Requirements Manual General and Administrative Information DFAS 7900.4-M (**Blue Book**)
- ✓ Risk Management Framework (**RMF**) for DoD Information Technology (IT)
- ✓ Financial Improvement Audit Readiness (FIAR) Guidance April 2017
- ✓ Experience with Generally Accepted Auditing Standards (GAAS) or Generally Accepted Government Auditing Standards (GAGAS)

DoD Financial Improvement Audit Readiness Solutions





Financial Systems Proficiency



ERP, SAP, Oracle & Legacy Financial Systems (DoD, Air Force, & Army)



- AADR, Army Audit Data Repository, (now AART)
- AART, Army Audit Readiness Tool
- GFEBS, General Fund Enterprise Business System
- GFEBS BI, Business Intelligence Reporting
- LMP, Logistic Modernization Program
- SOMARDS, Standard Operation and Maintenance Army Research and Development System
- DTS, Defense Travel System
- IATS, Integrated Automated Travel System
- WAWF, Wide-Area-Workflow
- EDA/EDM, DFAS Electronic Document Access
- SDW, Share Data Warehouse
- DDS, Deployable Disbursing System
- DMO, Défense Military Office
- OLRV, Online Report Viewing
- STANFINS. Standard Army Finance Information System
- RMT, Resource Management Tool
- DJMS, Défense Joint Military System
- DCS, Défense Collaboration Services
- ITSM Remedy, IT Service Management System
- DbCAS, Database Commitment Accounting System
- MOCAS, Mechanization of Contract Administration Services
- ABSS, Automated Business Service System
- DEAMS, Defense Enterprise Accounting and Management System
- CRIS, Commanders Resource Integration System
- GAFS BQ, General Accounting Finance System
- J025, Automated Project Order System
- CCaR, Comprehensive Cost and Requirement System (Certified Administrator)
- Executive CCaR, Comprehensive Cost & Requirement System
- PMRT, Program Management Resource Tool
- SMART, System Metric and Reporting Tool
- SERS, Software Enhancement Requirement System
- Oracle systems (e.g. AF DEAMS, ADVANA & DAI)

DoD Financial Improvement Audit Readiness Solutions

