

**DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS
FINANCE CENTER
5720 INTEGRITY DRIVE
MILLINGTON, TENNESSEE 38054-5005**

REPLY TO
ATTENTION OF:

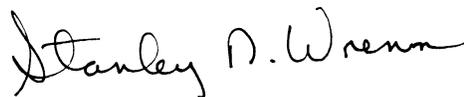
CEFC-Z

11 March 1999

MEMORANDUM FOR ALL USACE FINANCE CENTER(UFC) SUPERVISORS AND TEAM LEADERS

SUBJECT: Policy Statement on CEFMS Access Controls - Policy Memorandum Number 99-02

1. This Policy Memorandum establishes written guidance on the management controls applicable to CEFMS access controls for recording transactions in the UFC CEFMS database.
2. One of the Comptroller General Standards for internal management controls is Separation of Duties. Included in this standard is the requirement that key duties and responsibilities for authorizing and approving transactions should be separated among individuals. To reduce the risk of error, waste, or wrongful acts, or to reduce the risk those acts go undetected, no one individual should control all key aspects of a transaction. Therefore, no one individual at the UFC will exercise all three access control authorizations of originating, approving and certifying a single transaction.
3. Supervisors are responsible for ensuring that the CEFMS access control permissions requested by employees are only the minimum permissions necessary to perform their respective functions. Therefore, supervisors are also responsible for reviewing the access control permissions for employees that transfer to their organization from another UFC organization and ensuring that permissions are updated to reflect the duties of the employee's new position.
4. Point of contact is James Greene, CEFC-R.



STANLEY N. WRENN
Director, USACE Finance Center