

Instructions for Completing Gap Analysis FIAR/FIP Template

This template has been divided into two different parts:

- (1) Policy
- (2) Systems

The rows that are highlighted in GREEN indicate areas on the template that require input from the Service.

Policy – Service/Agency

| Column | Instructions |
|--------|---|
| 1 | The items listed here are the validations that were identified and analyzed in the gap analysis |
| 2 | Details whether or not a gap was identified in the gap analysis |
| 3 | Maps the applicable policy to the Accountability Improvement Plan (AIP) elements or Financial Improvement Plan (FIP) tasks |
| 4 | Maps the applicable Financial Improvement and Audit Readiness (FIAR) process steps (refer to FIAR plan) to the AIP elements or FIP tasks |
| 5 | Maps the applicable suggested Primary FIAR elements (refer to page 16 of FIAR plan) to the validations that were analyzed in the gap analysis |
| 6 | Provides the component response to the gap analysis |
| 7 | Corrective action recommended by the P&E Policy Office |
| 8 | Detail the Financial Improvement Plan corrective action milestone that will close the identified gap |
| 9 | List the expected milestone completion date |
| 10 | List the Point of Contact to provide information on the corrective action milestone status. |

Systems – Accountable Property System of Record (DoDI 5000.64)

| Column | Instructions |
|--------|---|
| 1 | The items listed here are the validations that were identified and analyzed in the gap analysis |
| 2 | Details whether or not a gap was identified in the gap analysis |
| 3 | Maps the applicable policy to the AIP elements or FIP tasks |
| 4 | Maps the applicable FIAR process steps (refer to FIAR plan) to the AIP elements or FIP tasks |
| 5 | Maps the applicable FIAR elements (refer to page 16 of FIAR plan) to the validations that were analyzed in the gap analysis |
| 6 | Provides P&E Policy Office comments on systems analysis |
| 7 | Detail current or interim initiatives to close the identified Accountable Property System of Record (APSR) gaps. |
| 8 | If none (current or interim), detail the specific area or system in the Service’s ERP environment that will address the identified APSR gap |
| 9 | List a Point of Contact to provide information on current or future initiatives. |

| Service/Agency | | | | | | | | | |
|---|----------------|-------------------|----------------------------|------------------------------|----------------------------------|---|--------------------------|-----|----------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| AIP Elements/FIP Tasks (Policy) | Gap Identified | Applicable Policy | FIAR Process Steps Mapping | Primary FIAR Element Mapping | Component Response to Policy Gap | P&E Policy Office Recommended Corrective Action | Agency Corrective Action | ECD | Action Officer |
| Appointment of Accountable Property Officer (APO) | | | | | | | | | |
| Physical Inventory Triennial | | | | | | | | | |
| Use of Automatic Identification Technologies (AIT) | | | | | | | | | |
| 98% Inventory Accuracy Rate | | | | | | | | | |
| Reconciliation/Internal Controls | | | | | | | | | |
| Evidential Matter | | | | | | | | | |
| Property in the Possession of a Third Party (PIPTP) | | | | | | | | | |

| Service/Agency | | | | | | | | |
|--|----------------|-------------------|----------------------------|------------------------------|---------------------|---|----------------------------------|----------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| AIP Elements/FIP Tasks (System) | Gap Identified | Applicable Policy | FIAR Process Steps Mapping | Primary FIAR Element Mapping | P&E Policy Comments | Current Initiatives to Close Identified ASR Gap | How will your ERP close the gap? | Action Officer |
| Accountable Property Records (APR) Managed Inside Accountable Property System of Record (APSR) | | | | | | | | |
| APR Data Element Structure Uses UII as Common Key | | | | | | | | |
| APSR Serially Manages its Assets | | | | | | | | |
| APSR Manages Assets Thru Lifecycle of Asset | | | | | | | | |
| APSR Reconciles to Financials | | | | | | | | |

N/A = Not applicable; no gaps identified; no action is required
TBD = To be developed or determined