



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
1ST SUSTAINMENT COMMAND (THEATER)
326TH FINANCIAL MANAGEMENT CENTER
CAMP ARIFJAN, KUWAIT
APO AE 09366

ACEN-TFC-FMC

25 October 2010

MEMORANDUM FOR Commanding General, 1st Sustainment Command (Theater), Camp Arifjan, Kuwait, APO AE 09366

SUBJECT: 326th Financial Management Center (FMC) After Action Report in Support of Operations Iraqi and Enduring Freedom FY10-FY11

1. Deployment dates: 4 December 2009 to 20 November 2010.
2. Unit Mission Statement: Serve as the principal advisor to the Commander and ARCENT G8 for all theater finance operations. Establish theater policy and enforce regulations and guidelines. Provide technical oversight of all theater Financial Management (FM) operations including; negotiations with host nation banks; coordination with national providers; and use of local currency. Execute central funding for the theater to sustain procurement support for Joint, Inter-agency, Inter-governmental and Multi-national operations.
3. Director's Intent: Place a host nation face on FM operations; establish a near cashless theater; expand host nation banking infrastructure and improve financial systems in conjunction with strategic partners; enable financial reporting, cost capturing, accountability, and integration of FM information systems; posture both Combined Joint Operating Areas (CJOAs) for success by planning and coordinating a Responsible Drawdown of Forces (RDoF) in OIF and build up in OEF for FM operations; improve doctrine (FM 1-06), share information, develop the standard for pre-deployment training.
4. Assigned service members as of 15 October 2010:
 - a. 326th FMC Members
 - (1) Officers – 8.
 - (2) Warrant Officers – 0.
 - (3) Enlisted – 26.
 - b. Banking Team
 - (1) Officers – 2.
 - (2) Civilian – 1.

5. Unit Accomplishments:

a. Cash Management. The combined accountability of all Financial Management Companies (FMCs) was reduced by 35% from \$528 Million in January 2010 to \$342 Million in September 2010. The section reduced the amount of US dollars needed in theater from \$792 Million in FY09 to \$250 Million in FY11. Furthermore, the section conducted the return of \$60 Million of excess cash back to the Department of Treasury, and returned \$1 Million of captured currency to the Government of Iraq.

b. Quality Assurance.

(1) Conceptualized and compiled a quick reference Financial Management Handbook for the sustainment community.

(2) Collaborated with DFAS to design and publish a theater SOP for reconciliation of the specific control of unmatched transactions (SCOUT) report. Coached and mentored the FM companies to reconcile the SCOUT report, resulting in 100% of reconciled payments for the five FMCs in theater.

(3) Provided FM feedback to the CENTCOM J1 senior leaders on the way ahead for Theater entitlements processing.

(4) Teamed with ARCENT G1 and OSD on a Black Belt Lean Six Sigma project to improve CENTCOM Personnel Accountability.

(5) Identified and resolved issues with payment office identification written in contracts by standardizing payment office designation codes which are updated in a monthly bulletin. This significantly reduced the potential for duplicate payments.

(6) Assisted FMCs in Afghanistan with reconciling and balancing 14 Limited Depository Accounts (LDAs).

(7) Assisted with the RDoF to include financial management units by increasing the amount of contract payments retrograded to DFAS-Rome by twenty percent to a total percentage of seventy-five percent retrograded.

(8) Identified a programming flaw within DDS that created an out of balance situation when payments were converted to local currency. Developed a temporary solution which allowed for a smooth payment of vouchers until an updated version of DDS was published that corrected the local currency conversion issue.

c. Automation.

(1) Implemented the Defense MilPay Office (DMO) conversion in theater. Coordinated with DFAS and theater financial assets to develop the new "Mid-Tier" environment used for Terminal Area Security Officer (TASO) and user accounts and prepare for the software changes to DMO to allow the data transmission to change from unsecure to secure.

(2) Implemented a Lean Six Sigma Project for Document Spillage. This included creating the current FMC Disbursing Policy #10 – Rewards Payments, coordinating with DFAS-Rome to implement WinSock-File Transfer Protocol (WS-FTP) with secure transmission to upload rewards documents, and coordination with FM assets on spillage issues in theater to include tracking of document spillage.

(3) Developed the ARCENT G8 spreadsheet for Theater FM systems used for assessment and implementation of new systems in theater. It is also used for various stateside systems at Ft. McPherson to assist with their movement to Shaw AFB. The spreadsheet consists of program and technical manager POC information and basic technical requirements compiled from DoD Information Technology Portfolio Repository (DITPER) and direct contact with Agencies responsible for these systems.

(4) Coordinated the accumulation of all financial system accreditation packages for CENTCOM with DFAS, CENTCOM, Treasury, and agencies currently maintaining ownership of systems to ensure all financial systems meet CENTCOM requirements to operate on their network.

(5) Maintained Case Management System (CMS), Defense Joint Military Pay System (DJMS), DMO, Operational Data Storage (ODS), and TASO responsibilities. Assisted finance units with issues related to setting up accounts, password resets, and resolving system errors. Guidance was given on the use of MIAP (web based version of DJMS and the new DMO MidTier Environment on the web).

(6) Performed Information Management Officer (IMO) responsibilities and assisted the ARCENT C8/G8 with their IMO responsibilities, including but not limited to: implementation of Data At Rest (DAR) encryption technology, allowing all of the ARCENT C8/G8 and 326th FMC computers to meet the new DAR policy released by the DoD; setting up the network security for the network drives and securing valuable theater financial information from unauthorized users. Removed and reinstalled all network and communication cabling within the 326th FMC work environment due to existing infrastructure not meeting fire code requirements.

(7) Utilized the Defense Logistics Agency Disposition Services to acquire needed automation and office equipment, relocated automation equipment through lateral transfers to enable the finance mission to continue, acquired office supplies through surplus areas located on base in the Zone 7 recycling area. These efforts greatly reduced overall expenditures within the 326th FMC.

ACEN-TFC-FMC

SUBJECT: 326th Financial Management Center After Action Report in Support of Operations Iraqi and Enduring Freedom FY10-FY11

d. Policy.

(1) This section published 31 new or updated FM policies and four Memorandums of Agreements (MOA). Received, validated, and processed over 1,000 Assignment Incentive Pay (AIP) throughout OIF, OEF, and SWA. Responded to over 600 Case Management System inquiries, ensuring they were answered in a timely manner.

(2) Designed and aligned FM policies for ease of use and data collection on the 1st TSC shared drive and Theater FM Knowledge Center.

(3) Trained to provide policy and accounting capabilities for the ARCENT Assault Command Post (ACP), the Contingency Command Post (CCP-A), and the Lucky Warrior exercise for possible contingency theater operations.

e. Banking.

(1) The section was responsible for the Theater's EagleCash Card (ECC) program, maintaining oversight of 221 kiosk machines, 54 unit assigned ECC representatives, and associated ECC peripherals in Theater. From January to September 2010, 42,120 cards have been issued for the Theater and 10,898,244 retail transactions for a total of \$219,815,226 have been processed through the use of EagleCash. In other words, the 326th FMC has had oversight of 25.9% of all historical EagleCash transactions and 24.4% of all historical EagleCash dollars spent. This section's partnership with the Federal Reserve Bank of Boston, Department of Treasury, and USAFMCOM contributed immensely to removing cash off the battlefield through the implementation of e-Commerce technology.

(2) Developed a template for Banks on Bases to ensure standards and regulatory requirements for future locations are met.

(3) Developed a standard to fund NATO forces in Afghanistan.

f. Command.

(1) Wrote or provided technical insight to the drafting and publication of 1st TSC FRAGO 605 (Implementation of ITS.gov), 1st TSC FRAGO 768 (Central Funding Relocation) to 1st TSC OPORD 10-001, USARCENT FRAGO 10-85 (Contract Purchase Order Payments in Support of OEF/OIF), USFOR-A FRAGO 10-208 (Implements E-Commerce and Reduction of Cash in the CJOA-A), JSC-A FRAGO 324 (Implementation of E-Commerce and Reduction of Cash in Theater) to JSA-A OPORD 10-01, ARCENT FRAGO 10-143 (Contract Purchase Order/ Payments ISO OEF, OIF and New Dawn), and ARCENT Message 10-398 (Implementation of Theater Budget Rates).

(2) Developed relationships with Department of State, Business Transformation Agency, and task Force of Business Stability Operations (TFBSO) in order to successfully coordinated and implement the above listed fragos and initiatives introduced during our rotation. This included providing vendor payment information to Threat Finance to ensure the sanctity of our financial systems by eliminating payments to potentially inappropriate vendors.

(3) In coordination with ARCENT, USF-I, USFOR-A and the Sustainment Community, identified FM unit requirements, established and tracked force flow, and synchronized FM unit employment of 32 separate force tracking numbers across the CENTCOM AOR. The unit provided FM technical oversight and coordination through CENTCOM, USF-I, USFOR-A, ARCENT, and 1st TSC to FM units arrayed throughout OIF, OEF, and SWA. This also required us to establish a DSSN for the Afghanistan CJOA while simultaneously closing a DSSN in the Iraq CJOA.

(4) Planned, coordinated, and executed the Afghanistan Banking and e-Commerce conference from 23-25 April 2010 at the U.S. Embassy in Kabul, Afghanistan. The conference forged an inter-agency bond expediting the synchronization of all efforts to promote economic growth and stability for Iraq and Afghanistan. Also revised our Memorandum of Understanding (MOU) with Afghanistan International Bank (AIB) to reduce costs and increase services to the FMCs.

(5) Planned, coordinated, and executed the Iraq Banking and e-Commerce conference on 30 April 2010 at Joint Base Balad and provided technical guidance to the Baghdad Iraqi Banking and E-commerce Conference on 1 June 2010. Different than the Afghanistan conference in that it brought together vendors, contracting, and bankers in order to forge relationships and to work out issues regarding EFT payments.

(6) Through the 326th FMC LNO, we opened a bank on each of the enduring sites in Iraq and Afghanistan and have banks on half of the forward operating bases with commitments to open branches on the remaining bases. This endeavor provided a source of local currency to our FM units, a safe banking option for our contractors, and gives the community with a stable financial infrastructure when we leave.

(7) Championed and synchronized Iraq based support to achieve the theater FM strategic plan by interfacing with USF-I and ESC staffs to define future FM requirements, while planning the responsible drawdown of FM units. Developed the FM requirements for FY11, and continually advised the command on unit array with respect to re-missioning of FM units from OIF to OEF.

(8) Enforced use of its.gov instead of Limited Depository Accounts (LDAs) in Afghanistan, which reduced the need for cash disbursements and cash on hand. At the start of our deployment the use of its.gov in Afghanistan was limited to obtaining local currency from the Financial Management Company (FMCO). Our staff was able to publish a FRAGO and accompanying policy that required the use of its.gov and to date the Afghanistan CJOA have

ACEN-TFC-FMC

SUBJECT: 326th Financial Management Center After Action Report in Support of Operations Iraqi and Enduring Freedom FY10-FY11

processed 24,350 transactions (payments) in excess of three billion dollars. This represents ninety-seven percent of the contract payments are made through its.gov. To accomplish this we forged relationships with contracting command in order to ensure the vendors have valid accounts and the contracts were assigned to the proper paying office. In the case of Commander's Emergency Response Program (CERP) payments, again most were paid using its.gov but where cash payments were more effective to effect Counterinsurgency (COIN) operations, local currency was used.

(9) Performed Public Affairs Officer (PAO) duties by completing a quarterly unit newsletter focusing on unit achievements and progress for families back home, a monthly Warrior Spotlight on an exceptional soldier in the unit, a monthly Why I Serve article describing a Soldier's reasons for serving in the military, and pictures taken at all events the unit attended including awards ceremonies, promotions, and athletic events. Coordinated the publication of an article for a wounded fellow finance Soldier from Iraq and for recipients of the MG Nathan Towson Regimental Medallion in the FI Corps Gryphon Newsletter.

(10) Assisted ARCENT C8 with the coordination and execution of distinguished visitors which included the Under Secretary of Defense (Comptroller), Assistant Secretary of the Army (Financial Management & Comptroller), Deputy Assistant Secretary of the Army (Financial Operations), Deputy Assistant Secretary of the Army (DASA) for Budget, and Director of Defense Finance and Accounting Service. We also helped plan and execute the ARCENT C8's financial management conference.

(11) Transferred the theater central vault from Joint Base Balad, Iraq to Camp Arifjan, Kuwait to provide funding support for both Afghanistan and Iraq. Challenges regarding movement were quickly resolved after coordination with critical personnel. We now have multiple options at our disposal to get cargo to the Life Support Area (LSA) to be shipped throughout the AOR.

(12) Participated in Diamond Saber 2010, the capstone train-up exercise for deploying FM units to the theater. Theater lessons learned were incorporated into areas with critical training gaps such as disbursing and commercial vendor services. Ideas and training plans were also presented to the USARC G8 SGM on the way ahead for DS 2011 and 2012.

(13) Held a Senior Enlisted Advisor conference to discuss lessons learned with the current FMCO SGMs in theater as well as looking at the way ahead for our Corps.

(14) Assisted with transport and repair of safes coming from Iraq to support finance operations in Afghanistan. This was challenging due to all of the coordination pieces required to move them, as well as the extremely poor condition of the majority of safes received. The 126th FMCO in AFG received the safes necessary to establish FM operations.

ACEN-TFC-FMC

SUBJECT: 326th Financial Management Center After Action Report in Support of Operations Iraqi and Enduring Freedom FY10-FY11

(15) Participated in the culminating training event for the 184th ESC and provided feedback and input to the training requirements and MESLs for FM support operations personnel at the ESC and SUS BDE level.

(16) As part of the ARCENT Assault Command Post (ACP) and the Contingency Command Post (CCP) team, provided key planning requirements for a humanitarian mission to Pakistan during the 2010 monsoon season.

6. Unit Mission Statistics:

a. Enemy actions against unit:

- (1) Small Arms Fire: none.
- (2) Improvised Explosive Devices: none.
- (3) Other Enemy Actions: none.

b. Personnel:

(1) Assigned strength: Beginning – 34, Ending – 34.

(2) Submitted Awards:

BSM – 4.

MSM – 10.

ARCOM – 16.

AAM – 1.

Combat Action Badges – none.

Purple Hearts – none.

(3) Awards for Banking Team:

MSM – 2.

Superior Civilian Service Award - 1.

(4) Punishment under Article 15 – 0.

(5) Line of Duty – 4.

c. Supply

(1) Financial Liability Investigations of Property Loss – 1. A printer with a value of \$15,245 was signed for in Balad by the 326 FMC and was not physically present. The 1st TSC is investigating the issue.

(2) Supply ordered office supplies valued at \$800 to sustain the deployment.

7. The following subjects are the primary ongoing and working issues the 326th Financial Management Center will transfer to the 266th Financial Management Center upon Transition of Authority on 10 November 2010.

a. The Disbursing Station Symbol Number (DSSN) issues. There are likely DSSN closures as part of the RDoF Iraq drawdown. The 33d FMCO's DSSN (8549) closure is still pending. The 1219 has been zero for quite some time. The only known issue is one uncollected CP which was identified on the SCOUT report, but will have no impact on the 1219.

b. Kuwait Frozen Funds. Clearing frozen funds in excess of \$379K from the National Bank of Kuwait through diplomatic channels in coordination with OMC-K. The 326th FMC has requested NBK supply a copy of the Kuwaiti Court injunction issued in 2006 that froze 109,974,965 KD (\$379,224.00) of the US Army bank account four times since 1 May 10. We still have yet to receive a copy of the original court injunction as requested by the DoS Legal to proceed. The banking team has e-mailed and called Mr Al-Hajji several times since 1 May explaining the need to have the court injunction to proceed but have yet to receive the requested copy of the injunction.

c. Limited Depository Accounts. FM units need to have better accountability for LDAs. Many of the FMCO's LDAs are out of balance and are not maintained daily. The 326 FMC is developing an SOP to standardize Limited Depository Accounts for opening, closing, balancing, and tying them to DDS. The practice of managing LDAs should be addressed in all other training arenas such as Diamond Saber, BOLC, AIT, USAFMCOM, and DFAS. The FMC knowledge center should have articles and learning tools on the topic. DAs and DDOs need to be trained in DDS and LDAs prior to deployment and arrive in theater fully trained. The FMCOs have given this duty to newly commissioned officers with no finance background who are expected to function as experts when they don't have training or knowledge in finance. A disbursing NCO E-7 has always been a great candidate to have this position because they have a well grounded knowledge of disbursing.

d. Eagle Cash Card Retrograde. Implement ECC Retrograde plan to shift ECC assets from OIF to OEF through the utilization of the Kuwait ECC Depot.

e. R&R/Deployment Entitlement Processing. Have better coordination with the Human Resources community and improve business process flow through fielding of new Theater Personnel System to process military pay entitlements during R5 operations.

8. Pertinent lessons learned during the rotation:

a. FMC Policy:

(1) Issue. The Theater FMC, acting by delegation of authority of the 1st TSC CG, is responsible for developing and publishing Theater FM policy. The current force structure doesn't provide direct C2 of all forces in Theater by ARCENT/1st TSC.

(2) Discussion. When the Theater FMC publishes policy, the policies are distributed to the FM and Sustainment organizations in Theater. When the FM and Sustainment organizations implement the policies, there is often feedback/resistance from other units and command levels.

(3) Recommendation. The Theater FMC must issue critical policies using the FRAGO process. Example: a policy issued on cashless operations is followed by a CENTCOM FRAGO, an ARCENT FRAGO, a USFOR-A FRAGO, and a USF-I FRAGO. This ensures support for the FM initiative across all commands.

b. Force Management:

(1) Issue. It is essential for all organizations across the Theater to be synched on the deployment/redeployment of FM forces.

(2) Discussion. IAW FM 1-06, the Theater FMC has the responsibility of "Identifying FM force structure requirements and recommending force flow of FM units." It is essential that the FMC Operations Officer participates in all the cyclical force management planning conferences (i.e. CENTCOM Requirements Conference, TRANSCOM Force Flow Conferences, and FORSCOM Sourcing Conference), and any additional planning conferences scheduled due to operational requirements.

(3) Recommendation. Plan to attend and actively participate in all force management planning conferences. Coordinate efforts with USFOR-A, USF-I, ARCENT, and FORSCOM planners prior to the conference to maximize effectiveness.

c. Force Rotation:

(1) Issue. The Global Force Management Allocation Plan (GFMAP) outlines all the force structure requirements approved by the SecDEF to support contingency operations. The GFMAP requirements are established up to two years in advance of the unit's deployment of the unit. The Latest Arrival Date (LAD) established in the GFMAP is outdated by the time the unit is scheduled for deployment.

(2) Discussion. A unit's LAD is based on the preceding unit's mobilization date (RC) or actual arrival date in Theater (AC) IAW the CENTCOM Business Rules. Over a period of multiple iterations of units deploying for a specific requirement, the LAD IAW the CENTCOM Business Rules is typically one to three weeks earlier than the LAD in the GFMAP. FORSCOM is reluctant to shift LADs for units within 60 days of their mobilization date (RC) or deployment (AC).

(3) Recommendation. Coordinate with ARCENT & FORSCOM to submit LAD shift requests at the TRANSCOM Force Flow Conference for all units in the TPFDD whose LAD doesn't match the GFMAP LAD.

d. Paying contracts with local currency:

(1) Issue. Local currency payments to host nation vendors requires coordinating efforts between financial management, resource management, and contracting entities. Payments in local currencies strengthen host nation economies through cash flow and capitalization of banking infrastructures to legitimize host nations' central banking entities.

(2) Discussion. Disbursing stations are obligated to remit payment in accordance with the contract for goods or services received by the Government. Contracts must cite an electronic means for payment and the use of local currency for the cash payments that are required.

(3) Recommendation. Continue to communicate the requirements and goals to contracting, resource management, and financial management units to increase local currency electronic payments in theater. Continue strategic partnership with US Treasury and Department of State for economic impact assessments and feedback.

e. Deployment of FM battle command systems:

(1) Issue. Systems (DTS, CEDMS, etc.) are fielded with insufficient attention to operating environment, without enough flexibility to fully service user needs, and with CONUS applicability.

(2) Discussion. The contingency environment experiences rapid force rotations where normal deployment of FM systems and associated rules is not feasible. Required man hours for operations and system training are major factors when considering the emplacement of FM systems which is further compounded with the constant learning curve.

(3) Recommendation. Ensure reach back to program managers is available to tailor FM systems to meet theater needs. Insert system training requirements and trainers into pre-mobilization/deployment training.

f. MTOE position of FM Liaison Officer:

(1) Issue. USF-I LNO is not identified on the FMC MTOE, and the position is filled from limited personnel strength within the FMC.

(2) Discussion. This position has been filled for several rotations, and is critical to achieving situational awareness, and developing working relationships required to interface with interagency partners, and defense agencies.

(3) Recommendation. Add to USARCENT manning document for USF-I or to USF-I JMD, and likewise for USFOR-A.

g. Effective utilization of the Quality Assurance team in Afghanistan:

(1) Issue. The 326th FMC QA team was not at maximum effectiveness in Afghanistan.

(2) Discussion. The 326th FMC QA team in Afghanistan did not have the needed access due to the reluctance of the sustainment battalion commander to allow the QA team to identify weaknesses or bad practices and recommend the needed corrective actions. Nor did it have the dedicated resources required to function at maximum effectiveness in Afghanistan, i.e. office space, computer equipment, mission phones, NTV. FMCO QA teams are not diligent at communicating with or being responsive to their detachments. Some detachment finance soldiers from FOBs are not comfortable in communicating needs to their FMCO's QA.

(3) Recommendation. The TFMC mission needs to have unrestricted access to the FMCOs and dedicated office space, desk phones, cell phones and NTV in Afghanistan. The TFMC should have a team leader (MSG or SFC) on ground. The team should be composed of at least three or four Soldiers. All individuals should be experts in their respective areas such as CVS, Disbursing, Milpay and/or IMO. The QA team should use checklists in inspections and do all briefings formally. The TFMC needs to notify the FMCO OIC and SGM prior to the inspection. The TFMC should manage the inspection. Working with the FMCOs and offering assistance for FMDET visits will keep the TFMC engaged and will help us observe actual issues occurring in theater. This will bring actual issues to the table and the FMC can have a realistic knowledge of on-going problems in theater.

h. Use of Commercial Accounts Payable System (CAPS-C) in theater:

(1) Issue. CVS NCOIC's are not properly trained on CAPS-C Manager functions during pre-deployment, which causes error messages. CVS offices are coding all vendors, including US Vendors, as foreign in CAPS-C. Some of the offices, especially in Afghanistan, are having trouble with the CAPS-C interface portion with DDS, which causes issues with CAPS-C producing FC payments that should be paid by FC EFT via ITS.gov. System access is a problem for some CVS teams since they don't have access to ODS or EDA/CEFT. Financial management offices need a tracking sheet to avoid double payments, and a better system for pre-

validations. Soldiers need more training in ITS.Gov, the tax table, and on system backup for CAPS-C.

(2) Discussion. Critical Tax Information - U.S. based vendors may incur taxable income based on contracts paid in a contingency environment. Should a tax identification number (TIN) be present in a contract, the financial management office must input the TIN into the CAPS-C system to ensure accurate records are produced and automatically forwarded to the IRS. If the company is based in the U.S., you must answer <N> for Foreign Vendor. Load New Foreign Currency/Set Daily Exchange Rate - to load a new foreign currency or set the daily exchange rate, enter the new rate within CAPS-C. The daily exchange rate must be updated every day. FM offices can't assume it hasn't changed just because they did not receive information. FMC must verify. CAPS-C will not allow you to enter a currency for a contract if it is not pre-loaded. System Back-up - It is imperative that CAPS-C is backed up daily. Failure to do so could cause a catastrophic loss of data. While CAPS-C has a backup utility, WFMTTP is the preferred method to load the information into the CAPS repository. DDS Interface - Prior to doing first interface, or if the site is having problems, check to ensure the interface function is properly configured.

(3) Recommendations. Critical Tax Information – Corporate Status is taken from the contract. Enter the following corporate statuses based on company type: A-Medical Corporation, B- Non-Medical Corporation, C- Individual/ Sole Proprietor, D- Partnership, E- Non-Profit/ Government Agencies. Foreign vendors being paid in foreign currency do not require a corporate status; leave the field blank. Contracting must provide accurate corporate status information to the commercial vending services (CVS) office. Add Flux Lines of Accounting - Because foreign currencies fluctuate on a daily basis, the financial management office must load the flux line into CAPS. The flux lines are issued by CENTCOM C8, and only apply for CENTCOM funded OA 8A contracts. DDS Interface / Receive Data - Disbursing will make the payments and send a download file back to CVS. The download file will contain all the DOVs, payment dates, and any check or trace numbers. Processing the download file will ensure all payment data is posted to keep the Bills Register Card (BRC) updated. Either the FMC or BTA can provide guidance on back-up procedures for CAPS repository files, provide help desk numbers, and link to AKO knowledge center for further assistance. DFAS needs to establish a better process for system access. The FMC should give approval for EDA/CEFT like we do for Operational Data Storage (ODS).

i. The RIP/TOA between the 18th FMC to the 326 FMC:

(1) Issue. The RIP/TOA we received from the 18th FMC was good. It encompassed all of the technical responsibilities and we were well received by the 18th FMC. The only issue was the command relationship between the FMC, STB (as a staff section we are assigned to), and the ARCENT C8 did not encompass our daily duties.

(2) Discussion. The 1st TSC and the STB, who have both rotated personnel, seemed to take a while before they fully understood our mission and personnel at hand when submitting taskers; they did not realize that we were also being tasked by the ARCENT C8.

(3) Recommendation. The FMC needs to clarify their role in theater with ARCENT, TSC, and STB.

j. Soldiers selected for the FMC advance party to the theater:

(1) Issue. RIP/TOA training for Soldiers stationed in Iraq or Afghanistan is shortened when they arrive with the main body.

(2) Discussion. Incoming Soldiers that will be stationed in Iraq or Afghanistan must attend mandatory training for three days at Camp Buehring before they fly to their duty location in Iraq or Afghanistan. These events delay their training during the RIP/TOA by at least three days. Outgoing Soldiers must leave a few days prior to the TOA to meet up with the main body prior to departure from theater, again reducing training days during the RIP/TOA.

(3) Recommendation. Send all Soldiers that will be working in Iraq or Afghanistan as part of the advance party. This will allow time for logistical elements (computer access, lodging, equipment transfer) as well as job training and participation on a mission during the RIP/TOA.

k. Intra-theater travel between Kuwait and Afghanistan:

(1) Issue. Traveling between Kuwait and Afghanistan is restricted.

(2) Discussion. Intra-theater movements to Afghanistan require an approval from the DCG and a bit of luck. Because R&R flights have priority, Soldiers on missions must travel Space A; when they will get a flight is unknown. Even DVs and Soldiers in our Command Team have been bumped by R&R Soldiers, but more often, by higher ranking individuals to include higher ranking civilians. Completing the steps needed to get through this process has hampered our mission since we are unable to Afghanistan on short notice.

(3) Recommendation. Ensure the Afghanistan ESC and SB SPO's have a good understanding of our mission and our need to travel to Afghanistan to advise and assist the FMCOs. Allow at least two days of travel due to Afghanistan travel delays. Allow one day to arrive to Camps in Afghanistan because of convoy delays.

l. Process for submitting firewall modifications:

(1) Issue. There is severe difficulty working with the signal community with regards to firewall modifications. The modifications are necessary to allow critical financial systems access to databases located outside the network and with communication between sites that are on different domains.

(2) Discussion. The financial community is implementing WinSock-File Transfer Protocol (WS-FTP) to transfer documents from the Detachment level to the Company level using SSH protocol (secure shell) and from the FMCo to DFAS-Rome. We are trying to get connections from computers inside one domain to access computers inside a different domain. These computers have private IP addresses. This requires firewall modifications that include network address translation internet protocol (NATTED IP) information. We are having difficulty getting this implemented throughout theater. There are signal assets that will not talk to anyone other than the IMOs at their location which makes it difficult to assist. The finance community as a whole does not usually have IT personnel with adequate knowledge to coordinate requirements like this without assistance. This reinforces a need to have a better working relationship with the signal assets.

(3) Recommendation. Better communication between signal and finance and better standardized processes need to be initiated to assist finance with the implementation of these systems. A partnership of some type with the signal community could help finance get these modifications completed in a timelier manner. If signal had a better understanding of how and why these systems are needed, it may provide the solution we need.

m. C2 of FM formations:

(1) Issue. Educating the Army's sustainment community on FM operations.

(2) Discussion. In order for Expeditionary Support Commands and Sustainment Brigades to effectively command, control, and employ FM formation, commanders and staffs must understand the missions, roles, and responsibilities of FMCs, FMCOs, FM DETs, and FM SPOs.

(3) Recommendation. The FM School and USAFMCOM must partner with CASCOM and the ESCs/SBDEs to train and educate leadership at home station while the Theater FMC must aggressively engage deployed ESC/SBDE commanders and staffs. Through these collaborative efforts, we can collectively enable and improve FM and sustainment support across the theater.

n. Captured Currency:

(1) Issue. The DoDFMR states that captured currency should be delivered to the United States Disbursing Officer (USDO). Details of how, when, where are left to the applicable FMC to work out.

(2) Discussion. While delivery to USDO is acceptable during combat often times types of currency are not limited to indigenous currency of the area or single country. Captured currency is often outdated and or mutilated, or not usable by the embassy financial management personnel within the AOR.

(3) Recommendation. Update the DoDFMR to improve guidance to the FMC regarding proper disposal methods and include detailed instructions regarding both DoD and also DoS roles regarding captured currency. Investigate if currency turn ins could be accomplished at MFB in Europe, MFB Pacific, or mailed to the USDO.

o. Limited Depository Accounts (LDA).

(1) Issue. Closure of LDAs in Iraq.

(2) Discussion. The 326th Banking Team in conjunction with Task Force for Business and Stability Operations (TFBSO) and the Electronic Funds Transfer (EFT) Assistance Center spent several months working to close three limited depository accounts for DSSN 8589 while it was under the 125th FMCO and then when it was transferred to the 82nd FMCO. The Iraqi Banks holding the accounts required original account holder signatures from the Disbursing Officer (DO) that opened the accounts. It was identified that the account signature cards were never transferred to the new DO and updated at the banks during previous RIP/TOAs. MAJ Heckel, the commander of the 82nd FMCO, was able to contact the former DO to get the original signatures to close the accounts. The 82nd FMCO also has three additional limited depository accounts that that will need to be closed prior to the closure of DSSN 8589; Credit Bank of Iraq, National Bank of Kuwait and Al Warka, which is the only account opened by the current DO, MAJ Heckel. The 15th FMCO, DSSN 5579, currently has four limited depository accounts which they will transfer to the 24th FMCO during the RIP/TOA; Dar Es Salaam, Credit Bank of Iraq, National Bank of Kuwait and Al Warka, which is the only account opened by the current DO, MAJ Shick. Two of these accounts are at zero balance and haven't been utilized since 2006; Dar Es Salaam and Credit Bank of Iraq. The other two accounts currently have balances; National bank of Kuwait and Al Warka. It could be a significant challenge to close these LDAs, especially the ones open since 2006, without the signatures of the DO who originally opened the account.

(3) Recommendation. The TFMC needs to make sure that the 82nd FMCO begins the closure of their remaining LDAs immediately and track the closure status to make sure that all LDA closure requirements are met prior to the unit's departure from theater. The ARCENT banking team needs to work with the 82nd FMCO to get the required documentation to DFAS to clear all the accounts prior to the unit's departure from theater. The 24th FMCO needs to begin the closure process for all LDAs transferred from the 15th FMCO and not currently utilized once the TOA is complete. MAJ Shick, the commander of the 15th FMCO, needs to make sure that the signature cards for the Al Warka LDA, opened during his tour, are updated to reflect the incoming DO during the RIP/TOA process so that the 24th FMCO does not have issues closing the LDA when they begin closing the DSSN. The SUS BDE FM SPOs need to make sure that the TOA checklist includes the transfer of LDA signature cards from DO to DO with the banks.

p. Quality Assurance Team

(1) Issue. TFMC Quality Assurance Team in Afghanistan

(2) Discussion. The acceptance of the 326th TFMC Quality Assurance Team in Afghanistan has been a struggle throughout our tour. We have experienced considerable push back from the SUS BDEs, STBs and FMCOs when trying to conduct SAVs and ORAs.

(3) Recommendation. All SAVs and ORAs need to be scheduled through the SUS FM SPO and FMCO Commander, so that they have buy-in. In and Out briefs are highly recommended at the start and end of both SAVs and ORAs. In and Out briefs should be directed to the FMCO Command Leadership Team and SUS BDE FM SPOs. Upon completion of the SAV or ORA it is also critical that all findings and recommendations be written in a formal report that is given to the FMCO Command Leadership Team and SUS BDE FM SPO for distribution to the SUS BDE CDR and STB CDR for review.

q. Additional Theater challenges.

(1) Issue. FM unit NCO strength, unit integrity, and integrated FM systems training.

(2) Discussion. The 326th FMC addressed the three issues over the course of the last ten months in various forums. During the 326th FMC rotation, FM detachment and FM company NCO strengths were on average approximately 70%. The shortage of NCOs significantly impacts FM operations when units are required to employ small Financial Management Support Teams (FMSTs) at fixed sites or execute mobile missions across the CJOAs. The shortage of NCOs results in a lack of leadership, experience, and technical expertise for the small teams. The possible cause of the NCO shortages is the management of units at the aggregate strength instead of by MOS and grade, and HRC not managing assignments based on ARFORGEN and dwell time. The 326th FMC assessed that FM formations lacked unit integrity due to FM companies and detachments not training together at home station and companies not deploying with and maintaining C2 of their organic detachments. The shortage of NCOs, units not training together at home station, coupled with units not having access to integrated FM systems for sustainment training contributed to significant disbursing and vendor pay training gaps in deployed units.

(3) Recommendation. The three issues above are currently being addressed by the FM community who must continue the momentum for developing a strategic plan and then implement and execute solutions for: managing AC enlisted by MOS, grade, and dwell time; aligning the deployment of organic C2 structures; and providing FM units the materiel solutions to enable FM systems sustainment training.

9. Summary.

a. The 326th FMC's contribution to Operation Iraqi and Enduring Freedom FY10/FY11 can be summarized as building and delivering disbursing capabilities to commanders and FM units. Furthermore, the 326th FMC enforced compliance with internal controls IAW FM regulations and theater policies. The unit also identified theater wide FM training gaps, and addressed these

ACEN-TFC-FMC

SUBJECT: 326th Financial Management Center After Action Report in Support of Operations Iraqi and Enduring Freedom FY10-FY11

gaps through quarterly or command requested site assistance visits while simultaneously providing feedback to various doctrinal institutions.

b. Upon redeployment, the 326th FMC will leverage all of its experience and lessons learned to assist the USAFMCOM Operational Support Team to train deploying FM units. The unit is already actively engaged with the preparation and execution of the 2011 Diamond Saber Exercise.

10. The Point of Contact for this AAR is the undersigned at arthur.turnier@us.army.mil.



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