



**ARC** ADMINISTRATIVE  
RESOURCE  
CENTER  
BUREAU OF THE FISCAL SERVICE

# 2023 ARC CUSTOMER DAY

WE WILL BEGIN AGAIN AT 1:30 PM  
WITH GOVERNMENT POLICY AND  
UPDATES

# SESSION 4: GOVERNMENTWIDE POLICY AND UPDATES





## **Michelle Yanok**

Manager, Transaction  
Management Division

“

ARC follows government wide policies and stays current with all updates, this is an added benefit of being with a shared service provider. It allows you, the agency, to focus on your mission and this enhances the customer experience.

”



# Session 4: Governmentwide Policy and Updates

## Your Panel



Tanya Nangle

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Branch Manager,  
Reporting Analysis  
Branch 3

SFFAS 54 and OMB A-  
136 USSGL TFM Updates



Sandra Bumgarner

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Staff Accountant,  
Agency Reporting Analysis  
Division

ARC Financial Statement Audit  
Contract Availability



Dan Drake

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Supervisory Accountant,  
Reporting Analysis  
Branch 2

OMB Max Transition



Alexis McShaw

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Supervisory Accountant,  
Agency Intragovernmental  
Reports and Projects Branch

G-Invoicing Current and  
Future State



# SFFAS NO. 54

TANYA NANGLE

The Federal Accounting Standards Advisory Board approved the SFFAS 54, Leases, project to develop a comprehensive set of lease accounting standards for the federal government.

## **Statement of Federal Financial Accounting Standards (SFFAS) 54, Leases**



Effective October 1, 2023,  
SFFAS 54 will change:

- The definition of a lease
- The classification model
- Accounting and Reporting
- Disclosure Requirements
- Treatment of  
Intragovernmental Leases vs  
Federal/Non Federal  
agreements



## **SFFAS 54**

### Changes for Leases





## SFFAS 54

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What does that mean for my agency?

Where do we start?

- Review of contracts to identify leases
- Categorization of leases
- Review implementation guidance
- Involvement of stakeholders



SFFAS 54 and all related project items are located on the FASAB Website at

[Leases – fasab.gov](https://fasab.gov/leases)



THE FEDERAL ACCOUNTING  
STANDARDS ADVISORY BOARD

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[Home](#) > [Projects](#) > [Active Projects](#) > [Leases](#)

### Leases

FASAB Contact, Ricky A. Perry, Jr., [perryra@fasab.gov](mailto:perryra@fasab.gov)

Request for Comment	Due Date	Word Version of Questions for Respondents	Comment Letters	Final Pronouncements
<a href="#">Intragovernmental Leasehold Reimbursable Work Agreements (PDF)</a>	November 4, 2022	<a href="#">Word Version of QFRs (Download)</a>	<a href="#">Comment Letters</a>	<a href="#">Intragovernmental Leasehold Reimbursable Work Agreements (PDF)</a>



# Resource

The Federal Accounting Standards Advisory Board (FASAB)



USSGL Implementation Guidance has been posted on the Fiscal Service USSGL site:

## USSGL Changes Relating to Implementation of FASAB Standards

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- ✚ SFFAS 54 Lease Guidance  
Effective Fiscal Year 2024
- 

[The U.S. Standard General Ledger - USSGL Implementation Guidance \(treasury.gov\)](#)

# Resource

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Fiscal Service USSGL Team



# Wrap Up

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SFFAS 54





# **OMB A-136 USSGL TFM Updates**

Tanya Nangle

Guidance Updates

How ARC Responds

## **OMB A-136 USSGL and TFM Updates**





**Multiple teams  
exist to support  
guidance changes  
and updates.**



Accounting Policy Team is responsible for guidance updates, new guidance and USSGL updates



## System (Oracle) Compliance

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The Financial Statement Team evaluates to ensure compliance for statements and footnotes

# Financial Statements

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# Wrap Up

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A136 USSGL and TFM Updates





# THANK YOU

Tanya Nangle 

304-480-7285 

Tanya.Nangle@fiscal.treasury.gov 



# Questions?



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# FINANCIAL STATEMENT AUDIT

**SANDRA BUMGARNER**



# Financial Statement Audit

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## New financial statement audit contract

- Brown and Company CPAs, PLLC
- Government Auditing Standards
- Auditor will provide
  - Engagement letter
  - Entrance and exit conferences
  - Legal and management representation letters
  - Opinion on financial statements



# Financial Statement Audit

The process

- ARC will send a draft Performance Work Statement (PWS)
- Agency will update the PWS and send to ARC
- Award will be made





# Financial Statement Audit

## Benefits

- Familiarity with ARC data and systems
- Gained Efficiencies
- Potential cost savings
- Ease of use from procurement perspective

If you are interested in participating in this contract please

contact: [Sandra.Bumgarner@fiscal.treasury.gov](mailto:Sandra.Bumgarner@fiscal.treasury.gov)



# Questions?

Submit questions or suggestions in the Chat.





# OMB MAX TRANSITION STATUS

DANIEL DRAKE



# OMB MAX Sunset

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What's happening?

OMB MAX.gov Shared Services will sunset effective December 31, 2023

All partner agencies must determine the most effective transition plan

Fiscal Service is evaluating options and will be transitioning current data and customer agencies prior to the system sunset



## Timeline

2020-2023	OMB and GSA coordinating transition
Jan 2023	GSA withdraws
Mar 2023	OMB recommends USDA

## Next steps

May 2023	FS conclude market research
May 2023	FS conclude user research and requirements
Jun 2023	FS submit proposal to governance
Jul 2023	FS confirm and approve option
Aug-Dec 2023	Implementation and migration
Dec 2023	OMB MAX activity will cease
Dec 2024	OMB MAX view access will cease



# Timeline and next steps

What has happened and where do we go from here?



## Benefits

- Structured pricing model
- More structured environment
- Enhanced system functions
- More robust system support
- Continuance of operations

## Making the leap

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What are the benefits of transitioning from the current system?

Fiscal Service has been conducting market research and vetting viable collaboration options

Fiscal Service will be coordinating with OMB, provider, and partner agencies to migrate to new collaboration environment



## Partnering through change

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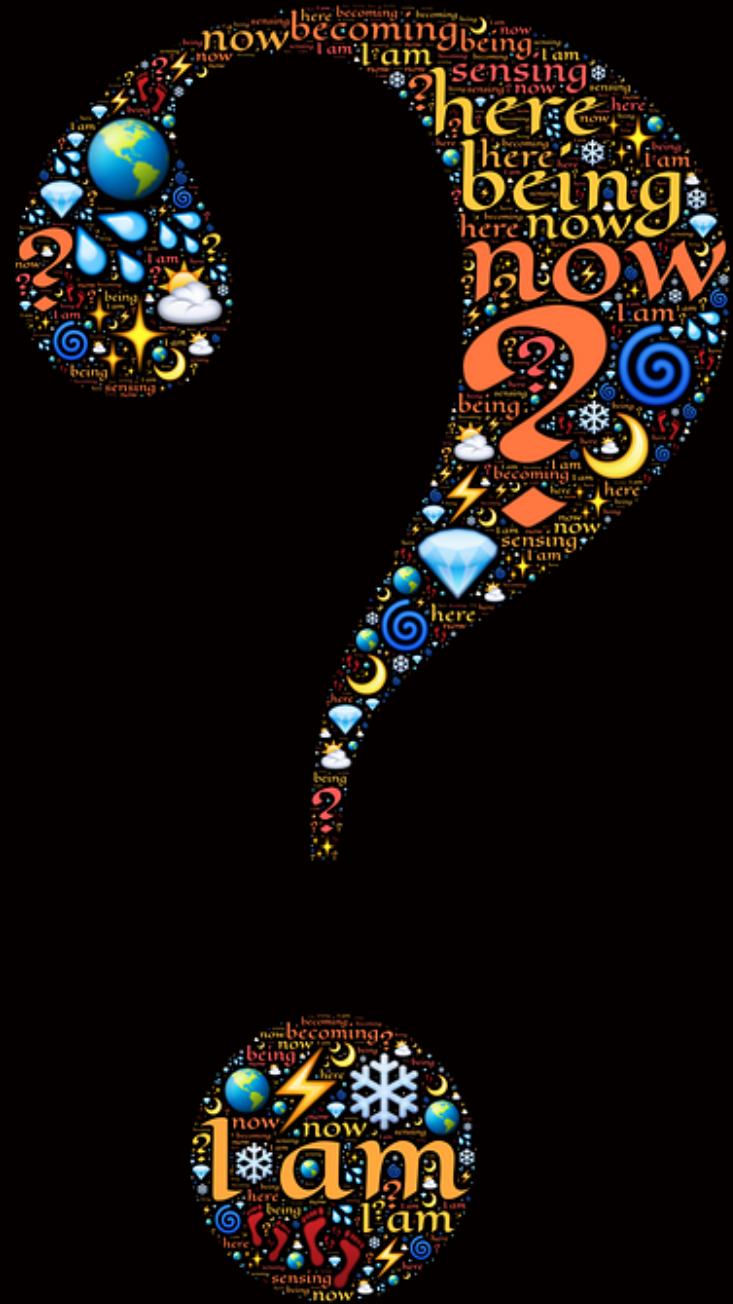
# Additional Information

- MAX.gov site

MAX.gov Shared Services will be sunseting in December 2023. [Click here](#) for an important update from March 2023.

- OMB transition team:  
MAX\_Transition@omb.eop.gov
- USDA transition team: maxtransition@usda.gov
- Fiscal Service contacts:
  - Daniel Drake |  
Daniel.Drake@fiscal.treasury.gov
  - Sandra Bumgarner |  
Sandra.Bumgarner@fiscal.treasury.gov

# Questions?





# G-INVOICING CURRENT AND FUTURE STATE

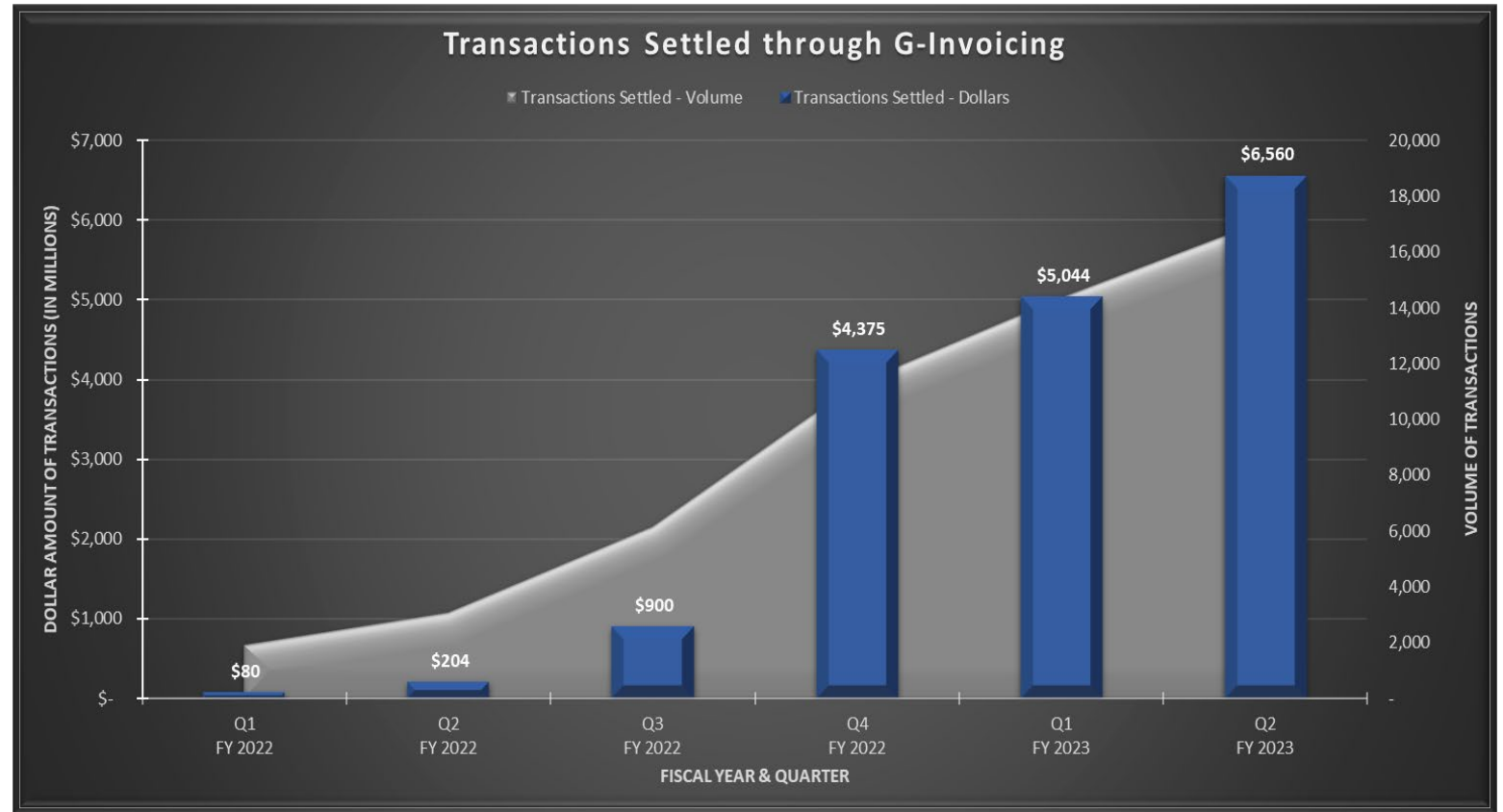
AGENCY INTRAGOVERNMENTAL  
REPORTS AND PROJECTS  
BRANCH

# G-Invoicing Invoicing Activity

Starting Oct 1, 2022 Federal agencies began processing new buy/sell agreements and transactions through G-Invoicing.

## FY'23 Activity Processed Through G-Invoicing

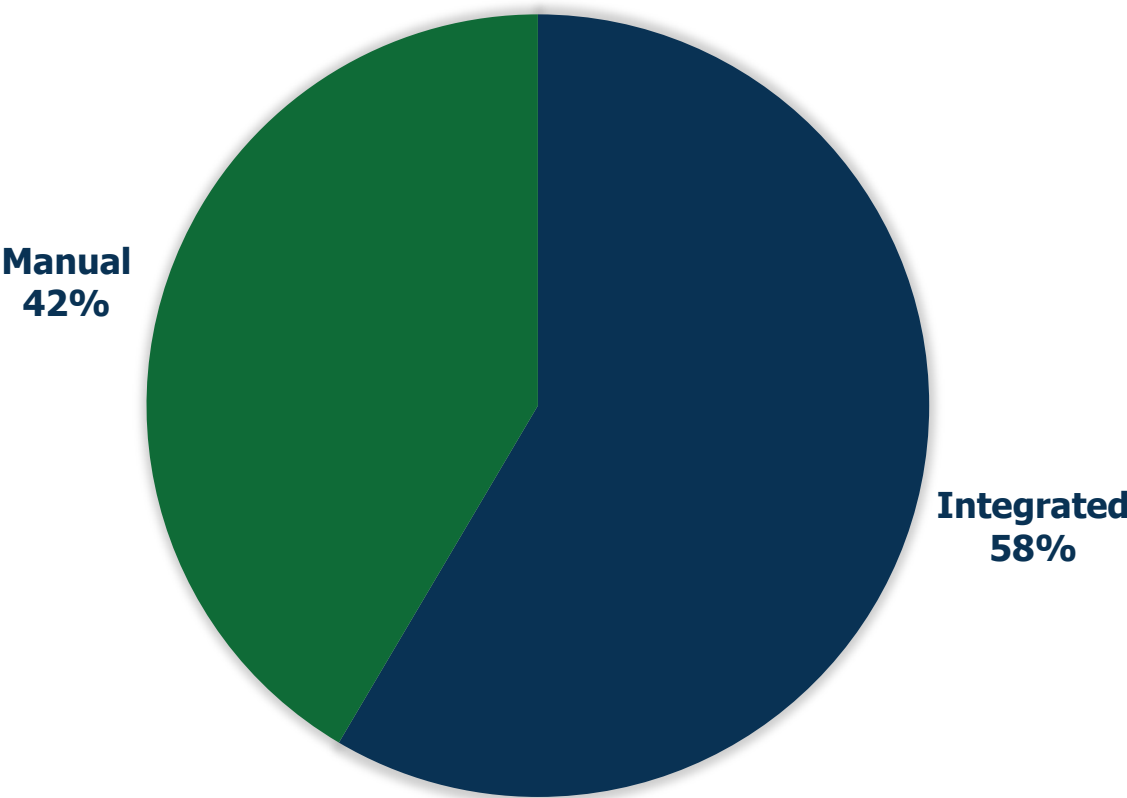
Orders Brokered Volume	2,577
Orders Brokered Amount	\$4,462,159,175



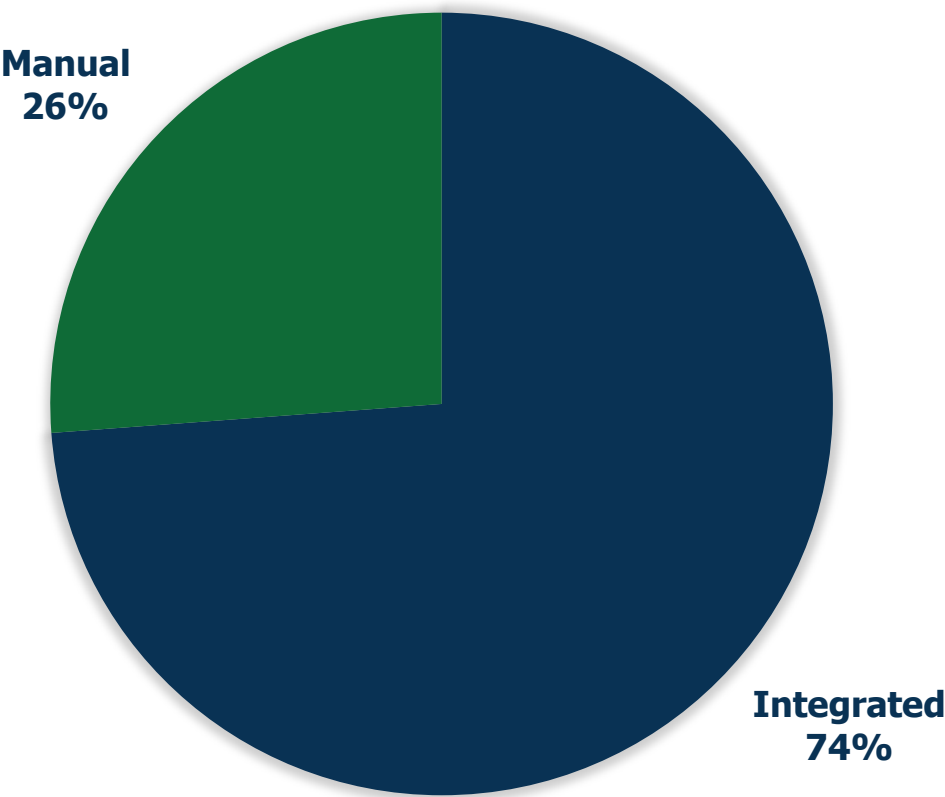


# ARC Financial Management Customer Activity

**ORDER BROKERED AMOUNT: \$527 M**



**IPACS/FUNDS SETTLED: \$211 M**

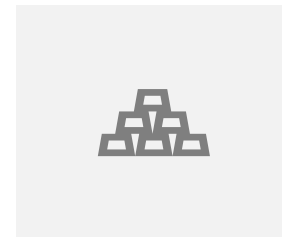




# Oracle Updates

Testing: May

Into Production: June



## Issues being addressed

- Order limit amount with GT&C modification
- Null quantity values being accepted in Oracle
- Purchase order not reserving full amount after modification
- Funds check is done later in process

# New G-Invoicing Release

How will we scale in the future

## Release 5.1 May 2023

May 18th (Production) and May 26th (QAC/Test Instance)

Allow only printable ASCII characters on Orders and Performance

Requesting Agency Object Class Code will become a Required Field

Constructive Order Acceptance (COA)

Seller-Facilitated Order (SFO) that allows the Seller to provide all required Order fields on behalf of Buyer

Will only be used for GSA at this time

## Release 6.0 By End of 2023

Single Sign-On (SSO)

New Treasury mandate: for all Fiscal Accounting applications.

- Normal GT&C is still brokered
- EZ document houses Order and Performance in one transaction
- IPAC is created after EZ transaction is created by Servicing Agency
- Requesting Agency has 30 days to Reject
- Servicing Agency provides all TAS and accounting information
- No Obligation will be integrated for these items
- Charges must be below \$10,000
  - GSA Fleet Leasing, GSA Global Supply and GPO Print Orders are currently exempt from this limit



# 7600EZ

Additional Functionality





# Constructive Order Acceptance (COA)

Additional Functionality

- Normal GT&C is still brokered
- COA Order is still brokered the same way with all the same fields in normal Order
- Buyer has 7 days to review  
If no acceptance is done G-invoicing will auto accept
- Use is currently limited to GSA Rent

- ***In – Flight Order***: An existing IAA that will be billed past FY23 but is not already in G-Invoicing
- Encouraged for any IAA that is a large dollar amount or is for an extended period of time
- New upload tool is being worked for In-Flight activity
  - It will not include prior billed amounts unless Order is for an Advance
- Order open balance would be closed in current financial system. The open balance would become the new beginning balance in G-Invoicing.



## In Flight Orders

Additional Functionality




# THANK YOU

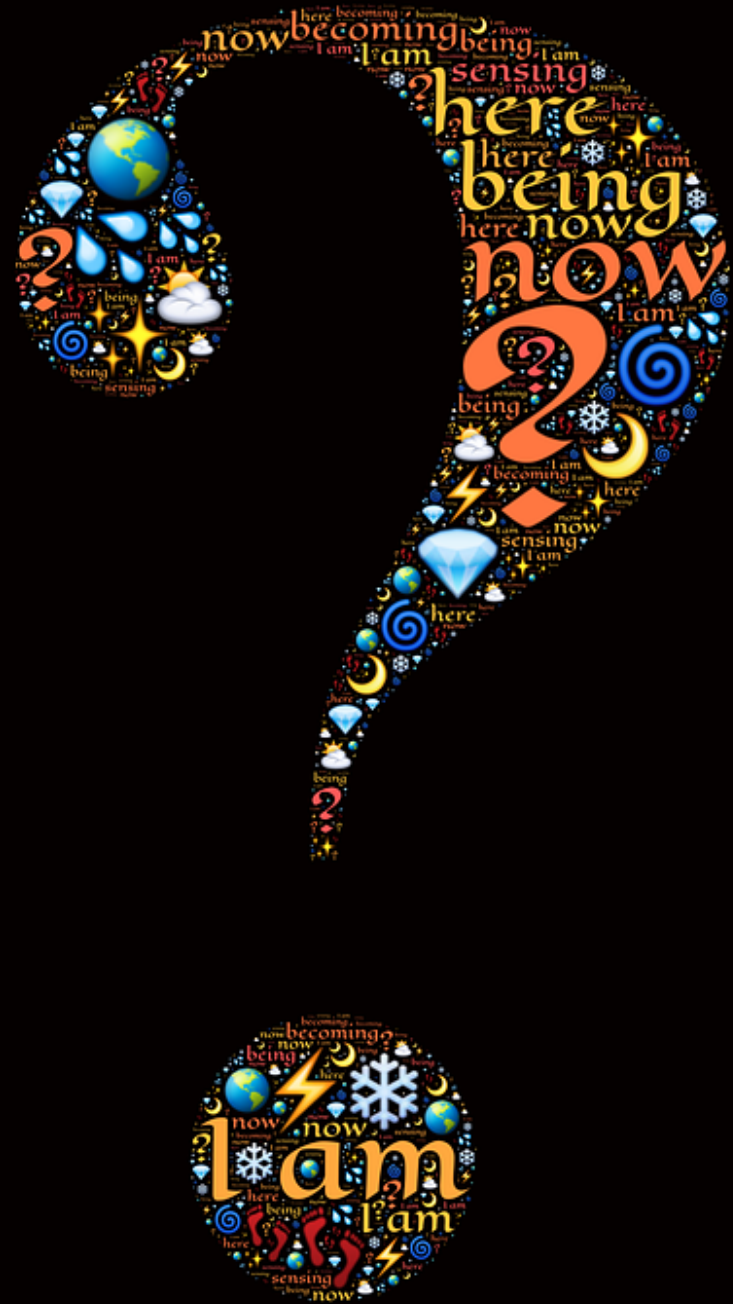
ARC G-Invoicing Team 

(304) 480-7777 – IT help desk 

[ARCGINV@fiscal.treasury.gov](mailto:ARCGINV@fiscal.treasury.gov) – 

- [alexis.mcshaw@fiscal.treasury.gov](mailto:alexis.mcshaw@fiscal.treasury.gov) | (304) 480-7823 
- Reach out to your Intragov Customer Accountant

# Questions?





# SESSION 4: GOVERNMENTWIDE POLICY AND UPDATES



# THANK YOU

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