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From: Director, Information Command, Control, Communications, and Computers
(IC4) Division, Deputy Commandant for Information (DC I)

Subj: USMC FINANCIALLY SIGNIFICANT SENSITIVE TRANSACTIONS (FSST) AND
FINANCIALLY SENSITIVE RESOURCES (FSR) GUIDANCE

Ref: (a) Department of the Navy (DON) Enterprise IT Control Standards,
February 2022
(b) Department of the Navy (DON) Chief Information Officer's (CIO)
Process Guidance for the Identification of FSSTs, September
2020, Version 3.0
(c) National Institute of Standards and Technology (NIST) Special
Publication (SP) 800-53 Revision 5, September 2020

Encl: (1) IRM 2300-21 USMC FSST and FSR Guidance

1. Purpose. To identify the roles and responsibilities within the Marine Corps for implementation of the DON CIO's guidance on financially significant sensitive transactions, activities, and resources.

2. Cancellation. In accordance with applicable Marine Corps Orders (MCOs) and National Institute of Standards and Technology (NIST) Controls, this document will be reviewed annually and updated when necessary.

3. Authority. The information promulgated in this publication is based upon policy and guidance contained in references (a) through (c).

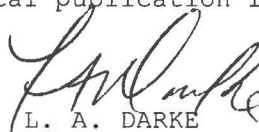
4. Applicability. This publication is applicable to Marine Corps systems identified as financial and audit relevant systems in the Department of Defense Information Technology Portfolio Repository DON (DITPR-DON).

5. Scope.

a. Compliance. Compliance with the provisions of this publication is required unless a specific waiver is authorized.

b. Waivers. Waivers to the provisions of this publication will be authorized by the Director, Information Command, Control, Communications, and Computers (IC4) Division.

6. Sponsor. The sponsor of this technical publication is DCI-IC4-ICC-CIO.


L. A. DARKE
By direction

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MARINE CORPS
INFORMATION RESOURCES MANAGEMENT (IRM)
2300-21
USMC FINANCIALLY SIGNIFICANT SENSITIVE
TRANSACTIONS (FSST)
AND
FINANCIALLY SENSITIVE RESOURCES (FSR) GUIDANCE



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Version 1.0

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Document Approval / Major Revision Change History Record

This table is used for initial release and subsequent revisions. Major revisions are indicated by the number to the left of the decimal point while minor revisions are indicated by the number to the right. Major revisions are required when the intent or process is changed, rendering the prior version obsolete or when the number of minor releases total twenty (20). Changes to this document shall be recorded, described, and approved using the table below:

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EXECUTIVE SUMMARY

This Marine Corps manual provides guidance on Marine Corps FSSTs and FSRs that are published under the Marine Corps IRM Marine Corps Financially Significant Sensitive Transactions (FSST) and Financially Sensitive Resources (FSR) Guidance as defined in reference(1), Appendix C.

This manual supports the Department of Defense (DoD) and Department of Navy (DON) directives, instructions, and policies governing Information Management (IM) and Information Technology (IT). The IRM's primary purpose is to promulgate detailed technical direction to the IM/IT communities in accordance with the Marine Corps Chief Information Officer's (CIO) strategic vision and priorities. They are to be followed by Marine Corps commands, organizations, and detachments and provide a policy mechanism to communicate, coordinate, collaborate, and keep pace with Marine Corps Information Environment Enterprise (MCIEE).

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Section 1.0: INTRODUCTION

1.1 Background

During the Fiscal Year (FY) 2021 Financial Statement Audit, the Independent Public Accountant (IPA) issued Information Technology (IT) observations and Notifications of Findings and Recommendations (NFRs) to the Marine Corps. The observations and NFRs highlighted system-specific deficiencies for the identification of financially significant sensitive transactions, activities, and resources. Deputy Commandant for Information (DCI), Information Command, Control, Communications, and Computers (IC4) is issuing this Information Resource Manual (IRM) to identify roles and responsibilities for the implementation of the Department of the Navy (DON) Chief Information Officer's (CIO) guidance on Financially Significant Sensitive Transactions (FSST) and Financially Significant Resources (FSR).

1.2 Purpose

To identify the roles and responsibilities within the Marine Corps for implementation of the DON CIO's guidance on financially significant sensitive transactions, activities, and resources.

Section 2.0: ROLES AND RESPONSIBILITIES

2.1 Director, Information Command, Control, Communications and Computers (IC4).

Director IC4 will be responsible for:

- a. Developing and overseeing Marine Corps policies and guidance for the implementation of the DON Enterprise IT Control Standards in accordance with (IAW) ref (a).
- b. Maintaining an enterprise repository of FSSTs and FSRs inventories.

2.2 Deputy Commandant for Programs and Resources (DC P&R).

DC P&R will be responsible for providing guidance on business process ownership, functional ownership, and facilitating financial oversight of financially significant sensitive transactions, activities, and resources.

2.3 Key Financial Stakeholders.

Marine Corps organizations identified as Key Financial Stakeholders per ref (b) will be responsible for reviewing and approving FSST inventories for accuracy and completeness for all systems within their respective purview.

2.4 System Stakeholders.

System Stakeholders will be responsible for:

- a. Identifying and developing required documentation for FSSTs and FSRs IAW steps 1- 9 of ref (b) and obtaining approval from Key Financial Stakeholders.
- b. Obtaining approval from System Owners, as required, for any policy or procedure changes impacting system access controls.
- c. Maintaining accurate inventories for all FSSTs and FSRs in the enterprise

repository. FSST and FSR inventories will be updated in the enterprise repository within 30 days of the identification or change of an FSST or FSR. Instructions for completing FSSTs and FSRs inventories in the enterprise repository can be found at:
https://usmc.sharepoint-mil.us/:f:/r/sites/DCI_IC4_Audits/Audits%20Documents/FSST-FSR?csf=1&web=1&e=K0vKM2.

2.5 System Owners.

System Owners will be responsible for reviewing and approving all access control policy and procedures updates IAW ref (a) and ref (b) for FSSTs and FSRs.

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Appendix A: Financial Oversight Stakeholder Organization by Business Process

The Table below identifies the respective processes and identifies key financial stakeholders. System Stakeholders should obtain approval from key financial stakeholders in the identification of financially significant sensitive transactions/resources and provide a financial oversight approval. Appendix C contains a proposed template to document financial oversight approvals.

Financial Oversight Stakeholder Organization by Business Process	
Business Process	Key USMC Financial Stakeholders
Transportation of People	DC I&L
Civilian Pay	DC M&RA
Civilian Permanent Change of Station (PCS)	DC M&RA
Military Pay	DC M&RA
Military Permanent Change of Station (PCS)	DC M&RA
Contractor Vendor Pay	DC I&L/MCSC / DC P&R
Fund Balance with Treasury	DC P&R
Financial Statement Compilation and Reporting	DC P&R
Fund Receipt and Distribution	DC P&R
Reimbursable Work Orders-Grantor and Performer	DC P&R
Transportation of Things	DC I&L
Operating Material and Supply	DC I&L/MCSC
Real Property	DC I&L/MCICOM
Military Standard Requisitioning and Issue Procedures	DC I&L/LOGCOM
USMC Inventory	DC I&L/LOGCOM
General Equipment	DC I&L
Collections and Disbursements	DC P&R
Revenue Rate Setting	DC P&R
Contingent Legal Liabilities	CMC Counsel
Environmental Disposal Liabilities	DC I&L - Equipment DC I&L - Real Property

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Appendix B – Glossary (Acronyms & Abbreviations)

Acronym	Defined
CAP	Corrective Action Plan
CIO	Chief Information Officer
CMC	Commandant of the Marine Corps
DC I	Deputy Commandant for Information
DC I&L	Deputy Commandant for Installations & Logistics
DC M&RA	Deputy Commandant for Manpower & Reserve Affairs
DC P&R	Deputy Commandant for Programs and Resources
DITPR- DON	Department of Defense Information Technology Portfolio Repository – Department of the Navy
DON	Department of the Navy
FSR	Financially Significant Resources
FSST	Financially Significant Sensitive Transactions
IC4	Information Command, Control, Communications, and Computers
IPA	Independent Public Accountant
IRM	Information Resource Manual
IT	Information Technology
LOGCOM	Logistics Command
MCICOM	Marine Corps Installations Command
NFR	Notification of Findings and Recommendations
USMC	United States Marine Corps

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Appendix C - References

Copies of all references can be found at the following IC4 document repository:
https://usmc.sharepoint-mil.us/:f:/r/sites/DCI_IC4_Audits/Audits%20Documents/FSST-FSR?csf=1&web=1&e=K0vKM2.

1. Department of the Navy (DON) Enterprise IT Control Standards, February 2022
2. Department of the Navy (DON) Chief Information Officer's (CIO) Process Guidance for the Identification of FSSTs, September 2020, Version 3.0
3. National Institute of Standards and Technology (NIST) Special Publication (SP) 800-53 Revision 5, September 2020

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