

MILPCS Detailed Testing Matrix

Headquarter Controls Information

Control Method	Assertions	Control Objectives:
Manual	Completeness	All PCS amounts do not exceed funding authority at the appropriation level.
	Rights/Obligations	All PCS obligations and disbursements are recorded in the proper period.
Control Frequency	Accuracy/Valuation	All PCS obligations, disbursements, expenses, and accruals represent valid transactions that are authorized and approved.
Weekly: CP02, CP03	Existence/Occurrence	All PCS disbursements, expenses, and accruals are recorded to the correct Line of Accounting (LOA) and Standard Document Number (SDN).
Monthly: CP01, CP05	Presentation & Disclosure	

Headquarters Controls Testing Details

Test Name	Attribute	Key Supporting Documents	Testing Description
CP 01: Funding Authorization	1.1	Funding Authorization Document	Verify that Cumulative-to-Date Total Allocation amount on the Funding Authorization Document matches the Annual Current Direct Funds Available Total MPN on the Status of Funds.
		Status of Funds	
	1.2	Funding Authorization Document	Verify that the Total Allocation amount for Budget Activity Distribution 05 on the FAD matches the Current Direct Funds Available amount for Budget Activity 5 (BA5) on the Status of Funds.
		Status of Funds	
	1.3	Funding Authorization Document	Verify that the Cumulative-to-Date amount on the FAD for the Quarter being tested matches the Quarterly Current Direct Funds Available Total MPN amount on the Status of Funds.
		Status of Funds	
	1.4	Status of Funds	Verify that the Cumulative Obligation Total MPN amount does not exceed the Current Available with Reimbursable Total MPN amount on the Status of Funds.
1.5	Status of Funds	Verify that the Cumulative Obligation amount for BA5 does not exceed the Current Direct Funds Available amount for BA5 on the Status of Funds.	
1.6	Status of Funds Critical Balance	Verify that the 05 Total Funds Authorized amount on the STARS-FL Critical Balance Report matches the Quarterly Current Direct Funds Available for BA5 on the Status of Funds Report.	
1.7	Status of Funds	Verify evidence of approval and date on the Status of Funds Reports.	
CP 02: Obligation Adjustment Reconciliation Review	2.1	Daily B1 vs. STARS-FL Reconciliation Worksheet	Verify that the number of records and amounts from the upload to STARS-FL matches the number of records and amounts from the corresponding download from STARS-FL plus the TEXV.
	2.2	Daily B1 vs. STARS-FL Reconciliation Worksheet	Verify that the totals on the files within the Daily B1 vs. STARS-FL Reconciliation Worksheet match the total B1 Record on the Detailed B1 file.
		Detailed B1 File	
	2.3	Detailed B1 File STARS-FL Screenshot: TEXV B1 Transaction	Confirm the sample transaction has been posted to the correct amount and SDN in STARS-FL.
2.4	Daily B1 vs. STARS-FL Reconciliation Worksheet	Verify evidence of approval and date on the Weekly Reconciliation B1 vs. STARS-FL Worksheet.	
CP 03: Correction of Rejected Obligations	3.1	NSIPS Feedback Report	Confirm that each of the rejected transactions on the report has been annotated as Reviewed, Completed or Previously Completed.
	3.2	NSIPS Feedback Report	Confirm that the rejected obligation was corrected in STARS-FL within 10 business days of the Message Feedback Date/Time.
		STARS-FL: Correction of Rejected Obligation	
3.3	NSIPS Feedback Report STARS-FL: Correction of Rejected Obligation	Confirm the sample transaction has been posted to the correct amount, LOA and SDN in STARS-FL.	
CP 05: Correction of Suspense Transactions	5.1	S 1960 Suspense Report	Verify that there are no suspense items on the S1960 Suspense Report (for BA5 FY XX) that have aged more than 120 days.
	5.2	S 1960 Suspense Report	Confirm that the transaction was posted to the correct LOA, SDN and amount in STARS-FL
STARS-FL: Posting of Suspended Transaction			

MILPCS Detailed Testing Matrix

Field Level Controls Information

Control Method	Assertions	Control Objectives:
Manual	Completeness	All PCS orders are authorized and accurately recorded.
	Rights/Obligations	All PCS disbursements, expenses, and accruals represent a valid transaction that is authorized and approved.
Control Frequency	Accuracy/Valuation	All PCS disbursements, expenses, and accruals are recorded in the proper period.
Multiple Times Per Day	Existence/Occurrence	All PCS disbursements, expenses, and accruals are recorded to the correct Line of Accounting (LOA) and Standard Document Number (SDN).
	Presentation & Disclosure	

Field Level Controls Testing Details

Test Name	Attribute	Transaction Type	Key Supporting Documents	Testing Description
CP04: PCS Order Approval	4.1	Obligation	PCS Orders	Verify that PCS Orders are approved by authorized personnel prior to issuance.
		Travel Advance		
		Travel Claim		
		SATO Travel		
		HHG Shipment		
		PPM Advance		
		PPM Settlement		
		Non-Temp Storage		
CP06: HHG Work Order Approval	6.1	HHG Shipment	DD 1299	Verify completion, review, and approval of member's Application for Shipment and/or Storage of Personal Property (DD 1299).
		PPM Advance	DD 2278	Verify the review and approval of the member's Application for Do It Yourself Move and Counseling Checklist (DD 2278).
		PPM Settlement	DD 2278	Verify the review and approval of the member's Application for Do It Yourself Move and Counseling Checklist (DD 2278).
		Non-Temp Storage	DD 1164	Verify evidence of certification of the Service Order for Personal Property (DD 1164) by Issuing Office.
CP07: Travel Settlement Voucher Approval	7.1	Travel Advance	Travel Advance Summary	Verify evidence of review by the Examiner and/or Auditor on the WinIATS Travel Advance Summary (based on electronic signature of initials).
		Travel Claim	Travel Voucher Summary	Verify evidence of review by the Examiner and/or Auditor on the WinIATS Travel Voucher Summary (based on electronic signature of initials).
		SATO Travel	SATO Travel Invoice	Verify charging number on SATO Travel Invoice matches the Citibank Invoice.
			Citibank Invoice	Verify evidence of supervisory approval and date on SATO Travel Invoice.
PPM Advance	Travel Advance Summary	Verify evidence of review by the Examiner and/or Auditor on the WinIATS Travel Advance Summary (based on electronic signature of initials).		
CP08: HHG Invoice Certification	8.1	HHG Shipment	US Bank/Syncada Invoice List	Confirm evidence of supervisory approval and date on the HHG invoice (US Bank/Syncada Summary Invoice List).
		PPM Settlement	PPTAS Version Report	Verify evidence of review and payment certification on the PPTAS Version Report.
		Non-Temp Storage	US Bank/Syncada Invoice List	Confirm evidence of supervisory approval and date on the HHG invoice (US Bank/Syncada Summary Invoice List).
CP09: Travel Advance Approval	9.1	Travel Advance	Travel Advance Request Form	Verify the member has completed and signed the Travel Advance Request Form.

MILPCS Detailed Testing Matrix

Substantive Testing Information

Control Method	Assertions	Control Objectives:
Manual	Completeness	All PCS obligations represent a valid allowance that is authorized and approved.
	Rights/Obligations	All PCS obligations and their respective allowances are recorded in the proper period.
Control Frequency	Accuracy/Valuation	All PCS obligations are recorded with a reasonable estimated amount to the correct Line of Accounting and Standard Document Number.
N/A	Existence/Occurrence	All PCS disbursements, expenses, and accruals are recorded with a reasonable estimated amount to the correct Line of Accounting (LOA) and Standard Document Number (SDN).
	Presentation & Disclosure	

Substantive Testing Details

Test Name	Transaction Type	Attribute	Key Supporting Documents	Testing Description	
KSD 01: Analysis of MILPCS Initial Obligation	Initial Obligation	1.1	PCS Orders	Find the Detaching, Ultimate, and (if applicable) Intermediate Activity within the member's PCS Orders.	
			DTOD Screenshot	Use the Defense Table of Distances (DTOD) to calculate the Official Mileage between each point.	
			Page 2	Find the Rank/Rate and Total Number of Dependents on the Servicemember's Page 2.	
			Rank Conversion Chart	Convert the Servicemember's Rank (Officer) or Rate (Enlisted) into his/her Paygrade.	
			Step 1 Table	Find the Sponsor's Grade, Number of Dependents, and Total Mileage on the Step 1 Table. Find the two numbers they align to on the table and add them together to determine Initial Obligation.	
			NSIPS POEMS Screenshot	Verify the Initial Obligation amount in POEMS.	
			Obligation Percentage Crosswalk	Locate the Subhead and the PIC On the Obligation Split Percentage Crosswalk to determine the percentage allocated for HHG and Travel.	
			NSIPS STARS-FL Details Screenshot	Verify that Travel is assigned a unique Standard Document Number (SDN) and HHG is assigned a summary Transportation Account Code (TAC).	
			STARS-FL Screenshot: HHG Obligation STARS-FL Screenshot: Travel Obligation	Verify the Initial Obligation amount in STARS-FL matches the estimated amount based on the Step 1 Table.	
	1.2	PCS Orders STARS-FL Screenshot: HHG Obligation STARS-FL Screenshot: Travel Obligation	Verify the LOA, SDN, and TAC from STARS-FL Travel and HHG Obligation matches the PCS Order.		
			1.3	PCS Orders STARS-FL Screenshot: HHG Obligation STARS-FL Screenshot: Travel Obligation	Verify the obligation is recorded in STARS-FL within 10 days of the date on the PCS Order.
					Total Obligation - TDI
	TDI Rate Table	Find the Intermediate Activity and Obligation Rate on the applicable TDI Rate Table and multiply by the Approximate Days to recalculate the TDI Total Obligation.			
	STARS-FL Screenshot: Total Obligation	Verify the Total Obligation amount in STARS-FL matches the recalculated amount based on the applicable TDI Rate Table.			
	1.2	PCS Orders STARS-FL Screenshot: Total Obligation	Verify the TEMDUINS LOA and SDN from STARS-FL matches the PCS Order.		
1.3			PCS Orders STARS-FL Screenshot: Total Obligation	Verify the obligation is recorded in STARS-FL within 10 days of the date on the PCS Order.	
	Travel Advance	2.4		PCS Orders	Verify the LOA on the STARS-FL Sample Disbursement matches the LOA on the PCS Orders and Travel Advance Summary.
STARS-FL Sample Disbursement Travel Advance Summary					
PCS Orders			Verify the SDN on the STARS-FL Sample Disbursement matches the SDN on the PCS Orders and Travel Advance Summary.		
STARS-FL Sample Disbursement Travel Advance Summary					
STARS-FL Sample Disbursement Travel Advance Summary					
Travel Advance - TDI		2.4	PCS Orders	Verify the LOA on the STARS-FL Sample Disbursement matches the TEMDUINS LOA on the PCS Orders and Travel Advance Summary.	
	STARS-FL Sample Disbursement Travel Advance Summary				
	PCS Orders		Verify the SDN on the STARS-FL Sample Disbursement matches the TEMDUINS SDN on the PCS Orders and the OMN SDN on Travel Advance Summary.		
STARS-FL Sample Disbursement Travel Advance Summary					
STARS-FL Sample Disbursement Travel Advance Summary					

Substantive Testing Details

Test Name	Transaction Type	Attribute	Key Supporting Documents	Testing Description
KSD 02: Analysis of MILPCS Travel Disbursements	Travel Claim	2.1	DD 1351-2	Verify the member's name on the PCS Order matches the Travel Voucher Summary and the DD 1351-2.
			PCS Orders	
			Travel Voucher Summary	
		2.2	Page 2	Verify the dependents listed in Block 12 of the DD 1351-2 does not exceed the total number of dependents on the Page 2.
			DD 1351-2	
		2.3	PCS Orders	Verify the ultimate activity location listed on the PCS Orders corresponds to the final destination listed in Block 15 of the DD 1351-2.
			DD 1351-2	
	2.4	PCS Orders	Verify the LOA on the STARS-FL Sample Disbursement matches the LOA on the PCS Order and the Travel Voucher Summary.	
		Travel Voucher Summary		
		STARS-FL Sample Disbursement		
	2.5	PCS Orders	Verify the SDN on the STARS-FL Sample Disbursement matches the SDN on the PCS Order and the Travel Voucher Summary.	
		STARS-FL Sample Disbursement		
	2.6	Travel Voucher Summary	Verify the amount on the STARS-FL Sample Disbursement matches the amount on the Travel Voucher Summary and is supported by relevant supporting documentation.	
		STARS-FL Sample Disbursement		
	2.7	Travel Voucher Summary	Verify the liquidation of any Travel Advance.	
		STARS-FL AG/AR Screen		
		STARS-FL Summary ACRN List		
	Travel Claim - TDI	2.1	DD 1351-2	Verify the member's name on the PCS Order matches the Travel Voucher Summary and the DD 1351-2.
			PCS Orders	
			Travel Voucher Summary	
		2.2	Page 2	Verify the dependents listed in Block 12 of the DD 1351-2 does not exceed the total number of dependents on the Page 2.
DD 1351-2				
2.3		PCS Orders	Verify the intermediate activity location listed on the PCS Orders corresponds to the intermediate activity listed in Block 15 of the DD 1351-2.	
		DD 1351-2		
2.4	PCS Orders	Verify the LOA on the STARS-FL Sample Disbursement matches the TEMDUINS LOA on the PCS Order and the Travel Voucher Summary.		
	Travel Voucher Summary			
	STARS-FL Sample Disbursement			
2.5	PCS Orders	Verify the SDN on the STARS-FL Sample Disbursement matches the TEMDUINS SDN on the PCS Order and the OMN SDN Travel Voucher Summary.		
	STARS-FL Sample Disbursement			
2.6	Travel Voucher Summary	Verify the amount on the STARS-FL Sample Disbursement matches the amount on the Travel Voucher Summary and is supported by relevant supporting documentation.		
	STARS-FL Sample Disbursement			
2.7	Travel Voucher Summary	Verify the liquidation of any Travel Advance.		
	STARS-FL AA Screen			
	STARS-FL Summary ACRN List			
SATO Travel	2.1	PCS Orders	Verify the name on the PCS Orders matches the Citibank Invoice and Airline Ticket.	
		Citibank Invoice		
		Airline Ticket		
	2.4	PCS Orders	Verify the LOA on the STARS-FL Sample Disbursement matches the LOA on the PCS Order.	
STARS-FL Sample Disbursement				
2.5	PCS Orders	Verify the SDN on the STARS-FL Sample Disbursement matches the SDN on the PCS Order.		
	STARS-FL Sample Disbursement			
2.6	PCS Orders	Verify the amount on the CitiBank Invoice matches the amount on the STARS-FL Sample Disbursement and Airline Ticket.		
	Citibank Invoice			
KSD 03: Analysis of MILPCS Household Goods Disbursements	HHG Shipment	3.2	PCS Orders	Verify the LOA and TAC on the STARS-FL Sample Disbursement matches the LOA and TAC on the PCS Order and the HHG Invoice (US Bank/Syncada Invoice).
			US Bank/Syncada Invoice	
			STARS-FL Sample Disbursement	
	3.3	US Bank/Syncada Invoice	Verify the amount on the STARS-FL Sample Disbursement amount matches the amount on the HHG Invoice (US Bank/Syncada Invoice).	
		STARS-FL Sample Disbursement		
PPM Advance	3.2	PCS Orders	Verify the LOA and SDN on the STARS-FL Sample Disbursement matches the LOA and SDN on the PCS Orders and Travel Advance Summary.	
		Travel Advance Summary		
		STARS-FL Sample Disbursement		
3.3	Travel Advance Summary	Verify the amount on the STARS-FL Sample Disbursement matches the amount on the Travel Advance Summary.		
	STARS-FL Sample Disbursement			

Substantive Testing Details

Test Name	Transaction Type	Attribute	Key Supporting Documents	Testing Description	
KSD 03: Analysis of MILPCS Household Goods Disbursements	PPM Settlement	3.1	PCS Orders DD 1351-2	Verify the Ultimate Activity location located on the PCS Orders corresponds to the final destination listed on the Travel Voucher (DD 1351-2).	
		3.2	PCS Orders STARS-FL Sample Disbursement PPTAS Version Report	Verify the LOA and SDN on the STARS-FL Sample Disbursement matches the LOA and SDN on the PCS Orders and the PPTAS Version Report.	
			PPTAS Version Report STARS-FL Sample Disbursement	Verify the amount on the STARS-FL Sample Disbursement matches the amount on the PPTAS Version Report.	
	Non-Temp Storage	3.2	PCS Orders US Bank/Syncada Invoice NTS TAC and SDN Crosswalk STARS-FL Sample Disbursement	Verify the NTS SDN and TAC on the STARS-FL Sample Disbursement matches the NTS SDN and TAC from the NTS Crosswalk and US Bank/Syncada Invoice.	
			3.3	US Bank/Syncada Invoice STARS-FL Sample Disbursement	Verify the STARS-FL Sample Disbursement amount matches the amount on the HHG Invoice (US Bank/Syncada Invoice).