DEPARTMENT OF THE NAVY
OFFICE OF THE SECRETARY
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WASHINGTON DC 20350-1000

SECNAVINST 7000.27D
ASN (FM&C)
16 Nov 2020

SECNAV INSTRUCTION 7000.27D

From: Secretary of the Navy

Subj: COMPTROLLER ORGANIZATIONS

Ref: (a) 31 U.S.C. § 1514
(b) 10 U.S.C. § 8016
(c) 10 U.S.C. § 8025
(d) SECNAVINST 5430.7R CH-2
(e) 31 U.S.C. § 1341
(f) 31 U.S.C. § 1517
(g) SECNAVINST 5200.35G
(h) 31 U.S.C. § 1301
(i) 31 U.S.C. § 1502
(j) DoD 7000.14-R, Financial Management Regulation
(k) 31 U.S.C. § 3527
(l) 31 U.S.C. § 3528
(m) SECNAV M-7000.1
(n) SECNAV M-7000.2
(o) DoD Instruction 1300.26 of 31 January 2017
(p) SECNAVINST 5215.1F
(q) SECNAV M-5214.1

Encl: (1) Comptroller Organization Authority and Responsibility
(2) Comptroller Organization Submission Guidance

1. Purpose

a. The purpose of this instruction is to ensure the Department of the Navy (DON) has a Financial Management (FM) organization capable of properly and effectively administering funds in accordance with the laws, regulations, policies, procedures, and sound financial practices contained in references (a) through (d) and that deters fraud, waste, and abuse of Government resources through the provision of reliable, complete, consistent, and timely financial information. Reference (a) requires executive agencies to have a system of administrative controls on the obligations and expenditures from each appropriation. References (b), (c), and (d) establish the Assistant Secretary of the Navy (Financial Management and

Comptroller) (ASN (FM&C)) as the Secretary's principal financial advisor, with sole responsibility for comptrollership. This instruction defines comptroller responsibilities and provides guidance for establishment, periodic review and approval of comptroller organizations in the DON in accordance with references (a) through (q).

b. This instruction is a revision to SECNAVINST 7000.27C to codify the management oversight responsibilities of ASN (FM&C) over the Budget Submitting Office (BSO) comptrollers across the Navy and Marine Corps. The revised instruction addresses training requirements, clarifies certain delegations of authority, defines certain position descriptions, and includes additional reporting requirements and should be reviewed in its entirety.

2. Cancellation. SECNAVINST 7000.27C.

3. Definitions. For the purposes of this instruction, comptroller is defined as the senior financial manager and advisor to the Service Chief, Commander, or Commanding Officer (CO). A comptroller is responsible for oversight of financial activities such as accounting, budgeting, FM, and associated internal controls.

4. Applicability. This instruction applies to the Offices of the Secretary of the Navy, the Chief of Naval Operations, the Commandant of the Marine Corps, all U.S. Navy and U.S. Marine Corps installations, commands, activities, and field offices, and all other organizational entities within the DON.

5. Policy. Enclosure (1) provides detailed policies regarding the DON's Comptroller Authorities and Responsibilities. Enclosure (2) provides submission requirements for the review of comptroller organizations when established or changed, and for ASN (FM&C) periodic review of BSO comptrollers.

6. Responsibilities

a. The ASN (FM&C), or his or her designee, is responsible for developing, issuing, maintaining, coordinating, and promulgating references (m) and (n) to be used by all DON entities for accounting, budgeting, finance, and FM education and training. Reference (m) will ensure the effective administration

of funds and compliance with generally accepted accounting principles. Reference (m) will consist of individual volumes by functional area, and each volume and chapter of reference (m) will be updated as needed, independent of other volumes and chapters. Reference (n) is the authoritative source of information with respect to budget formulation and presentation of the DON budget in accordance with the Federal Budget process, and the Department of Defense (DoD) Planning, Programming, Budgeting and Execution process. The ASN (FM&C) is also responsible for ensuring DON-wide compliance with references (m) and (n), by working directly with the BSOs to identify and address policy gaps. The ASN (FM&C) is authorized to sign references (m) and (n) to include its updates as an exception to the policy in reference (p) that requires the Secretary of the Navy or Under Secretary of the Navy to sign such policy documents.

b. The ASN (FM&C) is responsible for all matters relating to FM and for the allocation of all appropriations and funds available to the DON.

c. The ASN (FM&C), or his or her designee, will approve all comptroller organizations for Navy and Marine Corps commands designated as BSOs, in accordance with the requirements contained in enclosures (1) and (2). This authority will be exercised in conjunction with the Assistant Secretary of the Navy, Research Development and Acquisition (ASN (RD&A)) for systems commands, including the Office of Naval Research (ONR) and Direct Reporting Program Managers (DRPMs).

d. The BSOs will approve subordinate commands' comptroller organizations in accordance with the requirements in enclosure (2). These commands and organizations will ensure their respective comptroller organizations are established or revised to comply with this instruction.

e. The organizational placement and adequacy of comptroller organizations, including the adequacy of FM and comptroller training, should be reviewed during command inspections.

7. Action

a. Reviewing Authorities. All BSOs will utilize guidance contained in enclosures (1) and (2) to review and approve

subordinate command comptroller organizations. Reviewing authorities will formally notify each command in writing via the proposed organization's chain of command of approval or disapproval. When disapproving an organization's proposed alignment or realignment, the reviewing authority will provide the basis for the disapproval and any necessary corrective action.

b. Commands and Activities. Each DON command or activity with a requirement for a comptroller will apply the standards provided in enclosure (2) in developing new, or revising existing, comptroller organizations. The documentation specified in enclosure (2) will be submitted by the BSO for approval via the chain of command.

c. Annual Assessments. The ASN (FM&C) will provide mid-year and closeout performance input to BSO Commanders on their resource responsibilities as well as those executed by the BSO comptrollers. Additionally, these assessments will be included as part of the comptroller's annual performance review.

d. Periodic Reviews. The ASN (FM&C), or his or her designee, will review BSO comptroller organizations on a periodic basis that ensures completion of one review every five years. Due dates will be issued under separate cover. BSOs will conduct periodic reviews of their subordinate comptroller organizations on the same phased cycle.

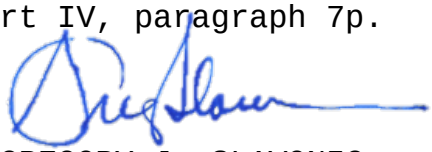
8. Records Management

a. Records created as a result of this instruction, regardless of format or media, must be maintained and disposed of in accordance with the records disposition schedules found on the Directives and Records Management Division (DRMD) portal page: https://portal.secnav.navy.mil/orgs/DUSNM/DONAA/DRM/SitePages/Home.aspx

b. For questions concerning the management of records related to this instruction or the records disposition schedules, please contact your local Records Manager or the DRMD program office.

9. Information Management Control. Reports contained within

enclosure (1), paragraph c7, paragraph l3 and enclosure (2) paragraph 4, 5a and 6 are exempt from reports control in accordance with reference (q), Part IV, paragraph 7p.



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COMPTROLLER ORGANIZATION AUTHORITY AND RESPONSIBILITY

1. Policy

a. The CO or head of an activity that receives allocations or sub-allocations of funds subject to references (e) or (f) will have a qualified comptroller who reports directly to the CO or head of an activity (e.g. Director, Head, etc.).

b. The ASN (FM&C) has the authority to appoint, assign, promote, evaluate the performance of, and remove BSO comptrollers and deputy comptrollers in coordination with the CO or head of an activity serving as the first line supervisor. This authority will be exercised in conjunction with the ASN (RD&A) for systems commands, including the ONR and DRPMs.

c. The CO or head of an activity is responsible for establishing, monitoring for effectiveness, and improving internal control systems consistent with reference (g) and associated guidance to ensure:

(1) All available funds are identified, controlled, and recorded in the official accounting records from the time received until liquidated and canceled.

(2) All available funds are identified with authorized purposes by account and period of availability for new obligations and period of availability for expenditures (references (h) and (i)).

(3) All special and recurring provisions and limitations on the obligation and expenditure of funds are identified and documented for all available funds and accounts.

(4) All proposed obligations of funds are reviewed to ensure that sufficient funds are available to cover the obligations, the purpose of the obligations is consistent with the authorized purposes of the funds or accounts, and the obligation does not violate any special or recurring provisions and limitations on the incurrence of obligations.

(5) Accounting transactions are recorded in the correct reporting period.

(6) Internal control requirements apply to all

appropriations and funds provided to the command by apportionments, allocations, allotments, reimbursable orders, or other means.

(7) In support of financial statement audits, all documentation associated with financial transactions are well documented, maintained, and accessible, per guidance contained in Volume 1, Chapter 9, Financial Records Retention of reference (j).

d. The comptroller will comply with the requirements set forth in this instruction, associated references, and applicable statutes. The comptroller has overall responsibility for budget execution, accounting, and FM analysis. This includes, but is not limited to:

(1) Prompt recording of authorizations, commitments, and obligations in budgetary accounts.

(2) Prompt recording of assets, liabilities, and expenses in proprietary accounts.

(3) Monitoring the processes of pre-validation and certification of payments.

(4) Ensuring compliance with the DON Quadrennial Review of commitments, obligations, accounts payable, unfilled customer orders and accounts receivable, in addition to any DON specific implementing guidance.

(5) Issuing and accepting funding documents which obligate direct appropriations, working capital or customer funds.

(6) Timely billing of costs incurred against funding documents and the prompt matching of collections associated with those billings.

(7) Certifying completeness and accuracy of those transactions included in financial statements and reports prepared by the Defense Finance and Accounting Service on behalf of the activity.

e. BSO comptrollers will evaluate the performance of comptrollers at all subordinate activities to which they provide

funds. This includes ensuring comptroller organizations are properly established and comptroller personnel are trained to fulfill their responsibilities, including obtaining their DoD FM Certification. Training requirements are addressed in paragraph 8 of this enclosure.

f. Any military member or civilian employee who fails to comply with applicable laws, regulations, policies, procedures, and sound financial practices, or who acts improperly, may be found to be responsible for a violation of references (e) or (f).

2. Delegation of Fiduciary Authority

a. Responsibility of Allocation Holders. ASN (FM&C) allocates funds to Service Chiefs or heads of major commands, offices, or bureaus who may elect to pass to the organizational comptroller all financial responsibility under reference (f). If the head of the command or organization chooses to delegate this authority, he or she shall designate in a formal memorandum, the person(s) name to whom this authority is delegated, the appropriation accounts involved, and the specific responsibility and authority delegated. The comptroller may then delegate, in writing, authority and responsibility for reference (f) to other individual(s) within the comptroller organization.

b. Responsibility of Sub-allocation Holders. The head of an activity that receives a sub-allocation of funds from a Navy or Marine Corps organization is responsible under reference (f) for the administration of all authorizations of funds granted to the CO. If the CO of an activity chooses to delegate this authority, he or she must designate to the comptroller by name, in writing, the appropriation accounts involved and the specific responsibility and authority delegated. The comptroller may then delegate in writing, authority and responsibility for reference (f) to other named individual(s) within the comptroller organization.

c. Responsibility of Non-Comptroller Personnel. Only designated comptroller personnel may accept or issue funding documents. However, there are certain limited types of actions, such as travel, training, supplies, and purchase card items, which also obligate funds. Within an established internal

control system, non-comptroller personnel may be authorized to issue these limited types of actions if the authority has been delegated in writing by the CO, head of the activity, or the comptroller.

d. Responsibility for Journal Vouchers (JV). Guidance for the delegation of authority for recording business entries including JV is provided by ASN (FM&C).

e. Delegation Authority Documentation. The delegation authorities mentioned in paragraphs 2(a) through 2(d) of this enclosure must be documented by formal memorandum that includes name, position title, appropriations involved, and specific authority delegated. For authority to approve JVs, also include the dollar limit threshold delegated to each individual. Copies of all delegations must be retained, per Volume 1, Chapter 9 of reference (j) in support of financial statement audits. Additionally, delegation authority memoranda must be current and updated upon the change of a commander, CO, comptroller, or personnel assignment.

f. Difference Between Delegation of Authority for Funds Control and Delegation of Authority for Disbursing Functions. Volume 14, Chapter 1 of reference (j) requires delegation of authority in writing for the administrative control of funds. This delegation must follow the requirements of paragraph 2e of this enclosure, and a DD Form 577 must not be used. In accordance with Volume 5, Chapter 5 of reference (j), delegation of authority memoranda for certification of fund availability is different from the certification of a voucher for payment. Volume 5, Chapter 5 of reference (j) states the following:

(1) Certification of Fund Availability. As key fund control personnel, resource managers must certify fund availability before goods and/or services are ordered based on funding authorizations that allow incurrence of obligations for which the U.S. government will make a payment at some future date. This does not create pecuniary liability consequences under either reference (k) or (l), but may have implications with regard to references (e) or (f).

(2) Certification of a Voucher for Payment. This is an attestation by a properly appointed and trained certifying

officer that a voucher is correct and proper for payment. Such certification normally occurs before payment, but may occur simultaneously with receipt of and payment for goods and/or services, particularly in tactical situations. Only persons properly appointed on a DD 577 may make these certifications.

3. Organization. The comptroller and his or her staff will be clearly identified on the command's organizational charts and in billet or position descriptions. The comptroller and staff will report directly to the head of the activity (e.g., commander, commanding general, CO, superintendent, or director), since the head of the activity is ultimately responsible for proper execution of funds. Comptrollers may report via vice commanders, deputies, chiefs of staff, executive officers, or similar positions, for administrative (non-financial) purposes only, however, the comptroller may not be subordinated by more than one level beneath the head of the activity. The comptroller must have direct, unfettered, and unfiltered access to the head of the activity with full command authority. Practices regarding placement of comptroller functions (e.g. subordinating the comptroller to a business or corporate operations manager) which may be acceptable in the private sector, are not applicable in the DON and are prohibited.

4. Organizational Responsibilities

a. Comptroller Responsibilities. Responsibility for overall FM assigned to the comptroller must be clearly defined without overlap into other organizational entities. The responsibility and the authority to establish policy for proper control of funds is delegated to the comptroller. Beyond his or her value as a prudent manager of resources, and as a key advisor, one of the most critical roles a comptroller can perform for the commander is to guard against inadvertent or deliberate violations of statutes or regulations. Fund control personnel (COs, comptrollers, and comptroller personnel delegated responsibilities regarding the administrative control of funds) are authorized to issue and accept funding documents unless otherwise noted in this instruction. Delegation of fund control responsibility will be per paragraph 2 of this enclosure.

b. Non-Comptroller Responsibilities. Contracting

officials, public works officers, and other program officials may recommend acceptance of funding documents to the comptroller and may prepare funding documents to be signed by the CO, comptroller, or fund control personnel. Non-comptroller personnel may be authorized to issue routine, small dollar value, obligating documents such as travel orders, requests for training or supplies, Military Standard Requisitioning and Issue Procedures, and purchases made via government purchase card, if the delegation to sign these documents is made to named individuals in writing per paragraph 2 of this enclosure.

5. Comptroller Qualifications. The complex and enduring nature of comptroller functions requires the military member or civilian employee placed in these positions to have an in-depth expertise in both financial and general management. He or she should have keen analytical skills, be capable of making discriminating judgments, and be able to express conclusions and recommendations concisely and effectively. Comptrollers must ensure their organizations are staffed with qualified personnel who are knowledgeable and experienced in budgeting, finance, FM analysis, and accounting matters to effectively address issues that may arise. The title of comptroller is reserved for positions and individuals who perform the function described in this instruction. As senior personnel, the comptroller and deputy comptroller positions must be aligned with the 0505 FM job series to reflect the size and complexity of their responsibilities. The term Chief Financial Officer (CFO) is limited to the DoD Comptroller, per the CFO Act of 1990 and must not be used for any other position title.

6. Assignment of Other Responsibilities. Other functions may be assigned to the comptroller organization. These functions may include the internal control program, external audit coordination, administration, facilities management, etc. If additional functions are assigned to the comptroller, care needs to be taken to:

a. Avoid potential conflicts of interest to ensure proper separation of duties.

b. Ensure adequate staff time is available for the comptroller’s primary responsibility to the head of the activity for FM matters.

c. In cases where the command includes non-comptroller functions, the comptroller must be the department head.

7. Adequate Staffing. The comptroller staff must be capable of exercising its responsibilities and authority in the areas under the comptroller's purview. In addition to having adequate numbers of personnel assigned, this also applies to the need to recruit and retain capable, trained, and experienced staff members.

8. Training and Development

a. The DON civilian and military FM workforce must continuously improve its knowledge, skills, and abilities to support mission accomplishment. Career development in the DON requires both individual initiative in career planning activities and organizational commitment to support workforce development. Commands will support training and development opportunities for the comptroller staff, including requirements of the DoD FM Certification Program, and other certification programs such as Certified Public Accountant and Certified Defense Financial Manager programs.

b. Pursuant to the Roles and Responsibilities outlined in reference (m), all DON fund control personnel are required to take the DON Budget Execution Course once in their tenure. Fund control personnel are defined as those individuals who issue and/or accept funding allocations and funding documents (e.g., work requests, project orders, etc.). All fund control personnel in the DON include the CO, comptroller, and delegated staff. The Budget Execution Course provides a broad overview of the DON execution process, including instruction on the proper issuance and acceptance of funding documents. The DON command or activity comptroller must document completion of the course, and retain such documentation. The DON Budget Execution Course can be found on the DoD Management FM Online Website along with other training resources.

c. In accordance with Volume 14, Chapter 2, paragraph 020401.B.3 of reference (j), all fund control personnel must complete initial Appropriations Law training and a subsequent Appropriations Law Refresher course every three years. In addition, because authority to approve obligating documents cannot be withdrawn from the CO of an activity, all COs must

complete the required training within two weeks of arrival at their duty station. The activity comptroller must retain documentation of this training. Appropriations Law courses are available from several sources, including the FM myLearn web site and PBISweb. The source and content of the various Appropriation Law training options should be commensurate with the position held.

d. BSOs must report compliance with the required training no later than the end of March and September each year. Submissions are due to ASN (FM&C), Financial Management Policy (FMP) Directorate by the fifth workday after the above dates. The submission will include number of fund control positions, number of onboard fund control personnel, percentage of compliance with training requirements, and justification for non-compliance of individuals. BSOs are required to maintain 100 percent compliance with the fund control training requirements. In addition, all non-compliant fund control personnel will have their delegation of authority to approve obligating documents suspended or withdrawn until such time as they are in compliance. This includes personnel who are in the process of completing the training.

e. Per reference (o), members of the FM workforce are required to participate in the DoD FM Certification Program. As a condition of employment, members of the FM workforce must be able to obtain the appropriate certification level for their positions within two years after assignment. The FM workforce includes DoD military and civilian personnel who perform FM work and are assigned to FM positions. FM positions include performance, supervision, or management of a fiscal, FM, accounting, auditing, cost, or budgetary nature. FM positions are those civilian positions with a 05XX series and military positions with FM occupational specialties.

9. Military Comptrollers. Certain key comptroller positions in the DON are designated to be filled by Navy and Marine Corps officers. The Office of the Chief of Naval Operations Fiscal Management Division is the subspecialty sponsor for Navy personnel designated with an FM subspecialty. The Office of the Deputy Commandant Programs and Resources is the subject matter expert for the FM military occupation skill for Marine Corps personnel. No changes affecting military billets designated for FM (e.g., civilian substitution, billet recoding, billet

deletion, etc.) may be made without prior approval from these offices. To the extent the comptroller position at any Navy command is a military member, that position will be designated for an officer of the line. However, these positions may be filled with qualified officers from other communities when qualified officers are not available for assignment from within the line officer community. To the extent the comptroller position at any Marine Corps command is a military member, that position will be filled with an officer in the 34xx Military Occupational Series.

10. Dual Reporting Requirements

a. To ensure senior management within the Office of the ASN (FM&C) is aware of emerging issues or problems that require action external to the individual command or office, BSO comptrollers and deputy comptrollers are required to report for additional duty to the ASN (FM&C). Inherent in this requirement is the responsibility of BSO comptrollers to support the Office of the ASN (FM&C) in addressing FM issues.

b. Manpower documents, change of duty orders for military officers ordered to these positions, and civilian position descriptions must reflect these dual reporting responsibilities.

c. The ASN (FM&C) has the authority to appoint, assign, promote, evaluate the performance of, and remove BSO Comptrollers and Deputy Comptrollers and will have final approval authority for all civilian and military personnel selected as BSO comptrollers. ASN (RD&A) will have authority for systems commands, including ONR and DRPMs. All personnel actions involving BSO comptrollers, such as changes in grade, transfer, or termination of service, and the establishment, revision, or elimination of position description, will be subject to the approval of the ASN (FM&C).

d. The ASN (FM&C) will prepare and review, or assign responsibility for the preparation and review of, performance rating reports for all BSO Comptrollers. In preparing such performance reports, the ASN (FM&C) will seek input from the head of activity to which the comptroller is assigned.

e. The authority described above may be delegated to the Principal Deputy ASN (FM&C).

f. Budgeting, billets, personnel services, and other administrative support for BSO comptrollers must be the responsibility of the command to which those personnel are assigned.

COMPTROLLER ORGANIZATION SUBMISSION GUIDANCE

1. When establishing, revising or reviewing a comptroller organization at any level, the command is responsible for preparing documentation describing that organization in detail. Once every five years, the BSOs will submit documentation to the FMP for review. Specific dates will be provided under separate cover. The documentation must address the following assessable units (internet links will be provided for command manuals or other large volume documentation).

2. Command, comptroller, and staff organization chart. Show the placement of the comptroller and his or her staff in relation to the CO or head of the activity. Within the comptroller organization, include the total number of military and civilian personnel, authorized and on-board and planned by organizational structure. For each employee identified provide the following information:

a. The rank, designator, and subspecialty code for military officers.

b. The rate for enlisted, the job series, General Schedule level, or equivalent system for civilians.

3. Functional description of the comptroller organization. Include organizational responsibilities and duties of the comptroller organization broken out by major functional areas: budget formulation, budget execution, accounting, program analysis, performance measurement, audit readiness, etc.

4. For BSO level only: Copies of comptroller and/or deputy comptroller military orders and/or civilian position description optional form 8 (OF-8) and position descriptions approved by the command's human resources department. These documents must reflect the dual reporting relationship to ASN (FM&C) as required for positions identified in paragraph 1 of enclosure (1).

5. Identification of the selecting or hiring official for comptroller organization vacancies. Identification of the reporting seniors and reviewing official(s) for comptroller and deputy comptroller fitness reports and or performance forms.

6. Delegation of Authority

a. State where reference (f), command responsibility is assigned, per paragraph 1(g)1 of enclosure (1). If the head of an activity delegates this authority, he or she will designate, in writing, the individual by name and position title to whom this authority is granted, the appropriation accounts involved (for direct appropriations, specify each appropriation; for reimbursable funds, may specify each or can state all funds received) and the specific responsibility and authority delegated. If the reference (f) authority is not delegated from the CO to anyone within the command, this should be conveyed as well. The comptroller may further delegate fund control responsibility to comptroller personnel in writing, noting the same information. Provide copies of all delegation letters. In addition, provide the most recent status report regarding appropriations training (addressed in paragraph 1(l)3 of enclosure (1)). Provide attestation that personnel have received budget execution training per reference (m), and obtain the appropriate DoD FM Certification, per reference (o). Exceptions and reasons should be noted and the current status should be provided.

b. Delegation of authority for approving business entries, including JV, must be made in writing. The delegation must include named individuals and maintain consistency with the position titles and dollar thresholds identified within applicable ASN (FM&C) guidance.

7. FM community workforce levels. To ensure the DON’s audit readiness and sustainability, it is essential to maintain appropriate FM workforce levels. Therefore, BSO financial community workforce reductions greater than five percent of the total force work years, in any given year across the Future Years Defense Program using the last President’s budget as the baseline, will be reported immediately to ASN (FM&C) (FMP-2). Total force work years is defined as the aggregate FM workforce at all Echelon levels within the BSO structure, including military, civilian, and contractor support that directly support FM functions.

8. Subordinate comptroller organization review. BSO comptrollers are required to review subordinate activities’ comptroller organizations to ensure they are properly

established. The scope of the review must verify that the subordinate activities' comptroller organizations fund control personnel have been identified and that their appropriations law training is current. The BSO comptroller must list each subordinate organization reviewed and attest to the status of their compliance with the various aspects of this instruction. Per the Roles and Responsibilities section of reference (m), BSO comptrollers must also attest they are not providing any funding to support Echelon I organization and service contract support.

9. Internal controls and audit readiness. Provide a copy of or description of internal controls established for FM within the comptroller organization. Provide clearly defined command internal control procedures and processes to ensure proper record keeping and source documents supporting fund execution are maintained. To help achieve and sustain audit readiness, FM procedures should be well documented and included in Standard Operating Procedures (SOPs). BSOs will submit a list of SOPs that are maintained at the BSO level and attest to the review and compliance of all subordinate organizations.