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From: Sykes, Brian A CIV OSD OUSD C (US)

Sent: Wednesday, October 28, 2015 6:37 PM

To: Wu, Grace Q

Cc: Payne, Wendolyn M; Batchelor, Melissa L; Easton, Mark E SES OSD OUSD C (US); Jenkins, Alaleh A SES OSD OUSD C (US); Kadiri, Mobola A CIV OSD OUSD C (US); Dees, Patricia W J (Pat) CIV OSD OUSD C (US); Burns, Mark R CTR OSD OUSD C (US); Sones, Jimaye H SES DISA DD (US); Evans, Gary J CIV OSD DOD CIO (US)

Subject: DoD Response: IUS Technical Release Questions

Ms. Wu-

Per FASAB's request, and on behalf of Mr. Easton, DoD DCFO, attached is the DoD response to FASAB's questions regarding the IUS Exposure Draft.

Please let me know if you have any questions.

Sincerely,

Brian A. Sykes, CPA

Staff Accountant

Office of the Undersecretary of Defense (Comptroller) Financial Improvement and Audit Readiness (FIAR) Directorate

IUS Implementation Guidance

Questions for Respondents

- Q1. In the Clarification of Existing Standards section (paragraphs 10-24), this Technical Release (TR) considers the software development terms and practices that reporting entities utilize currently and helps clarify the standards in light of those terms and practices.

Do you agree with the clarification and the new concepts, such as Component Based IUS Asset, presented? If not, please explain your reason.

DoD Response: The Department of Defense concurs with the Clarification of Existing Standards section of the proposed Technical Release.

Admin Note: The section referenced in the question starts at paragraph 11, not paragraph 10, and ends at paragraph 25, not paragraph 24.

- Q2. In the Guidance on Applying SFFAS 10 to Certain New IUS Developments section (paragraphs 25-33), this TR introduces new terms and defines them in light of the application of this guidance.

Do you agree that the definitions reflect typical current new software development items and the associated guidance is reasonable? If not, please explain your reason.

DoD Response: The Department of Defense concurs with the Guidance on Applying SFFAS 10 section of the proposed Technical Release.

Admin Note: The section referenced in the question starts at paragraph 26, not paragraph 25, and ends at paragraph 34, not paragraph 33.

- Q3. In Appendix B starting on page 16, this TR provides two tables illustrating business events and deliverables which agencies may see within a software development life-cycle and some common agency practice examples to assist entity management in applying the principles described throughout the TR.

Do you think that both illustration tables will help agencies? If not, please explain your reason.

DoD Response: The Department of Defense concurs with the presentation of both tables and agrees that it will assist agencies in applying the TR principles.

- Q4. Are there additional common issues or illustrations across agencies that should be considered? If so, what are they, and how would you describe them?

DoD Response: No other common issues to be considered at this time. The FASAB TR Working Group was very accommodating in making last-minute changes based on new developments identified by the DoD while the TR was being developed.