

NASA KSC – Internship Final Report

Agency Agreements Process Champion Support Intern

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NASA CENTER

Major: Accounting

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I. Abstract

This document will provide information on the 2018 Spring semester NIFS Intern who represented the Office of Chief Financial Officer (OCFO) as a Reimbursable Accountant at Kennedy Space Center (KSC). This intern supported the Agency Agreements Process Champions and Team Lead, Susan Kroskey, Sandy Massey and Mecca Murphy, with major initiatives to advance the KSC OCFO’s vision of creating and innovating healthy financial management practices that maximize the value of resources entrusted to NASA. These initiatives include, but are not limited to: updating the Agency Guidance and NASA Procedural Guidance 9090.1 Agreements, implementing a new budget structure to be utilized across all centers, submitting a Call Request (CRQ) to enhance non-federal customer reporting, initiating a discussion to incorporate a 3-year funding program for NASA agreements, and undertaking the Office of Inspector General (OIG) Audit. In support of these initiatives, this intern identified technical methods to enhance and reduce the workload of financial processes for reimbursable and non-reimbursable agreements, prepared reports in support of accounting functions, and performed administrative work and miscellaneous technical tasks in support of the OCFO as requested. In conclusion of the internship, the intern will become knowledgeable on reimbursable accounting, reimbursable policy, types of reimbursable agreements, the agreements process, estimated pricing reports, and the roles and responsibilities of the Financial Accounting and Financial Services offices.

II. Introduction

My name is Ember Miksa and I am a senior at the University of Central Florida majoring in accounting. I aspire to get my masters and sit for the Certified Public Accountant (CPA) exam in the future. When I applied for this internship, my first thought was “what are the odds of me getting this internship...” and my second was “well, there is no harm in trying!” Like any job you apply for, I did not get my hopes up because I knew I would be competing against hundreds of other students. I have family and friends who have worked at NASA for many years and they have always talked so highly about it and their experiences here. I was intrigued by the culture and benefits offered, not to mention I have always found earth-space science fascinating. When I got the email saying I was selected to participate in the Spring 2018 NIFS Internship, I was elated. Fast forward to now, this semester has been nothing less than expected; juggling a busy work, school, and social life, and working with awesome people. Pursuing a career at NASA will be one of the greatest choices I ever make.

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III. Overview of Reimbursable Accounting

NASA uses reimbursable agreements to advance their widespread science, spaceflight, and aeronautics missions. NASA partners with academic, government, industry, international, and nonprofit entities to provide services to partners. This exchange of resources include, but are not limited to: goods, services, facilities, technical capabilities, knowledge, and more. Generally speaking, reimbursable agreements can be short-lived arrangements, valued at a few thousand dollars, or they can span decades, valued in the billions of dollars. NASA’s reimbursable authority, also known as spending authority, from offsetting collections is approximately \$2 billion annually. However, reimbursable agreements are anticipated to grow even larger in the next few years

IV. Details

This section will provide details on the objectives, actions, and results of my role as a Reimbursable Accounting intern.

A. Objectives

The OCFO has countless initiatives, but the below list indicates which ones were started and/or completed during my time at NASA.

Planning, Programming, Budgeting, and Execution (PPBE) FY2020

1. Budget Structure
2. Strategic Programming Guidance (SPG)
3. Office of Management & Budget (OMB) Approval – 3-Yr Funding for NOAA

SAP Enhancements

4. Sales Order Tab Coding for non-agreement revenue (surplus sales, royalties, etc.)
5. Non-Federal Industry key

Other Initiatives

6. Office of Inspector General (OIG) Audit
7. MRSR (Reimbursable Data) – Management Reporting
8. Center Surveys for Agreements Process Champion

B. Actions & Results

To achieve desired results for the above objectives, Mecca enlisted my help for several Excel-related assignments, data analysis tasks, creation and management of survey templates to assist the Agreement Process Champion with decision-making, and miscellaneous documentation/forms tasks.

1. Budget Structure

The purpose of implementing a new budget structure is to collect FY19 and FY20 estimates at the labor, travel, procurement, and Full-Time Equivalent (FTE) levels by mission, as well as to accommodate for no-year and 3-year appropriations. On top of attending meetings, my role in this activity was to gather questions, comments, and concerns received from the centers and compile them into one document to be used by the Agreements Process Champion.

2. Strategic Programming Guidance

The SPG2020 Guidance functions as a guide to assist centers with the completion of a report that will present their unobligated carryovers, anticipated recoveries, Enhanced Use Lease (EUL) activity updates and forecasts, and National Historic Preservation Act (NHPA) activity updates and forecasts. I was not involved hands-on with this activity, but I attended meetings and discussions to better my knowledge on the topic.

3. Office of Management & Budget (OMB) Approval – 3-Year Funding

A major goal of the OCFO is to establish a 3-year reimbursable fund, primarily for their National Oceanic and Atmospheric Administration (NOAA) agreements since NOAA has 3-year funding. The absence of a 3-year reimbursable fund results in a great amount of work at year-end having to realign funds. To get approval of a 3-year reimbursable fund, the OCFO will collaborate with the OCFO Budget Division (BD), Financial Management Division (FMD), and Agency Applications Office (AAO) to investigate internal controls in Meta Data Manager (Mdm), the system used to create a Work Breakdown Structure (WBS).

4. Sales Order Tab Coding for non-agreement revenue (surplus sales, royalties, etc.)

The purpose of this activity is to make the accounting software, SAP, consistent with other software used by NASA. Specifically, the objective is to update any instances with the name “SAAM” to “PAM” since the software’s name changed. This initiative was successfully executed, and a matrix/guidance has been issued to all centers.

5. *Non-Federal Industry Key*

A disadvantage of current reporting is the inability to summarize data by individual, non-federal customers in BobJ, NASA’s online reporting tool for accounting. Due to the free-text *Customer* field causing discrepancies in customer names, the data can only be reported at a high level, requiring considerable effort to manually categorize the report by customer. A non-federal industry key will identify major customers and categories of agreements and enhance visibility and reporting capabilities for the agency. A CRQ has been submitted to the AAO for this feature to be implemented in Summer 2018.

6. *Office of Inspector General (OIG) Audit*

An ongoing activity that occurred while I was completing this internship is the OIG Audit. The purpose of an audit is to inspect and examine books, accounts, records, documents, etc., of an organization to ascertain how well the financial and non-financial disclosures present a true and fair view of the company. Near the end of my internship, the IG released a Statement of Facts to the Agency, which presents their findings of questionable and inaccurate internal controls over selected functions of the Agency. When we received the Statement of Facts, I was asked to review the audit’s finding stating there were ‘814 unaccounted for PAM agreements in SAP from a population of 1,948’, in which the IG concluded them as being invalid. Conducting an in-depth analysis, I was able to determine 725 were valid agreements, while the remaining 91 agreements could either be invalid or non-PAM agreements.

7. *Monthly Reimbursable Status Review (MRSR) – Management Reporting*

One of my monthly tasks is to prepare what is called a MRSR file, which provides an obligation and cost analysis on reimbursable agreements by customer, categorized by Commercial Space Launch Act, Task Plans, Economy Act, Space Act, Commercial 3rd Party Work, and Other (NASA Exchange, Recycling, Royalties, and Surplus Sales) agreements. With this report, management can analyze a customer’s budget authority to funding received, as well as commitments, obligations, costs, and disbursements. This file gives management a summary level view of KSC’s reimbursable agreements.

8. *Center Surveys for Agreements Process Champion*

Center Surveys are files used to collect responses, questions, and concerns by centers to be used by management in decision making. My role in this was to prepare the file, collect the responses, and compile them into one document.

C. Achievements

Using my skills in Excel and Visual Basic, I created a program for the Reimbursable Accounting office’s monthly Center Management and Operations (CMO) report file that automated certain workflows, reducing the workload by 3 man hours. This program will automatically filter through a drop-down list and print the designated chart values associated with the value selected from the drop-down. This list currently contains 100+ items and will continue to grow with new Work Breakdown Structures (WBSs). The implementation of this program will prevent the accountant from having to manually filter through the list and print the report pages individually.

V. Summary of Outcomes

By sitting in the OCFO office this semester, I have gained significant knowledge on NASA, especially related to reimbursable accounting. I had the incredible opportunity to learn straight from the head honchos themselves; Susan Kroskey (CFO), Sandy Massey (Deputy CFO), and Mecca Murphy (right-hand man). The main reason I have enjoyed this internship is, without a doubt, because of them and everyone else I had the chance to work with. I am pleasantly surprised by the culture here. The level of exuberance and friendliness that radiates off the people here is inspiring. I have not worked at many companies before this, but within these last five months, I already know this is the place I want to be. I take away from this internship an experience of a lifetime, some extraordinary launch viewings, and the desire to come back and do it again.