

Training and Evaluation Outline Report

Task Number: 14-8-8034

Task Title: Execute the Management Internal Control Program

Distribution Restriction: Approved for public release; distribution is unlimited.

Destruction Notice: None

Foreign Disclosure: FD1 - This training product has been reviewed by the training developers in coordination with the Fort Jackson, South Carolina 29207 foreign disclosure officer. This training product can be used to instruct international military students from all approved countries without restrictions.

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
	AR 11-2	Managers' Internal Control Program	Yes	No
	ATP 4-94	THEATER SUSTAINMENT COMMAND	Yes	No
	DODFMR 7000.14-R	Department of Defense Financial Management Regulations (FMRS) (Volumes 1-15).	Yes	Yes
	FM 1-06	Financial Management Operations http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf	Yes	No
	OMB CIRCULAR NO. A-123	Internal Control Systems	Yes	No

Condition: The Theater G8 section is engaged in resourcing requirements, identifying, acquiring, and distributing funds to units that are engaged in Unified Land Operations. They track, analyze, and report execution in support of stated objectives to senior Army leadership and Army Budget Offices. All assigned sections and personnel are positioned in the theater within 48 hours of their arrival. Special attention is given to ensuring accurate and timely reporting. Communications with supporting and supported units are established and functioning. The tactical standing operating procedure (TSOP) is available as well as AR 11-2, DODFMR 7000.14-R, FM 1-06 OMB Circular NO. A-123 and ATP 4-94. Requests for financial technical support and assistance to resolve various actions and problems are being received from supported units. Conventional attacks by hostile aircraft and operations by ground elements are possible. Threat capabilities include information gathering, hostile force sympathizers, and terrorist activities in a Chemical, Biological, Radiological, Nuclear and high yield Explosives (CBRNE) environment. Some iterations of this task should be performed in MOPP 4.

Standard: All internal control procedures are in place and fully operational within 48 hours of the unit commencing financial operations or as the tactical situation allows. Control procedures are used in accordance with(IAW)the tactical standing operating procedures AR 11-2, DODFMR 7000.14-R, FM 1-06, OMB Circular NO. A-123, ATP 4-94, and command guidance. Reasonable assurance that obligations and costs are in compliance with applicable laws, funds, property and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; revenues and expenditures are properly recorded and accounted for; and programs are efficiently and effectively carried out according to the applicable law and internal control policy.

Safety Risk: Low

Task Statements

Cue: None

DANGER

Leaders have an inherent responsibility to conduct Composite Risk Management to ensure the safety of all Soldiers and promote mission accomplishment.

WARNING

Composite Risk Management is the Army's primary decision-making process to identify hazards, reduce risk, and prevent both accidental and tactical loss. All Soldiers have the responsibility to learn and understand the risks associated with this task.

CAUTION

Identifying hazards and controlling risks across the full spectrum of Army functions, operations, and activities is the responsibility of all Soldiers.

Remarks: None

Notes: Managing risks is the responsibility of all leaders. Regardless of where the task is conducted, field or garrison, the identification of possible hazards for personnel and equipment is essential to mission accomplishment. Risk management activities are continuous and are performed simultaneously with other operational tasks. Once identified potential hazards must be eliminated or reduced to an acceptable level. Leaders must always consider the local constraints and restrictions for their current operating area.

All required non Army Publishing Directorate (APD) financial specific references and technical manuals will be provided by the local Defense Finance and Accounting Services (DFAS).

TASK STEPS

- * 1. Director, Resource Management (G8) develops the Management Internal Control Program (MICP).
 - a. Publishes a five-year MICP that specifies what functions will be evaluated.
 - b. Prepares the Commander's Annual Statement of Assurance for signature.
- * 2. Chief, Resource Management Branch supervises the MICP.
 - a. Develops a five-year MICP that specifies what functions will be evaluated.
 - b. Issues operating guidance to Management Section personnel.
 - c. Supervises staff implementation.
- 3. Management Branch personnel administer the MICP.
 - a. Develop MICP training.
 - b. Conduct MICP training for staff and subordinate assessable unit managers.
 - c. Define functions, controls, and measures for each activity.
 - d. Assist staff and subordinate commands with MICP execution.
 - e. Evaluate staff and subordinate command MICP.
 - f. Consolidate staff and subordinate command annual feeder statements (DA Form 11-2-R).
 - g. Develop material weakness action plans.
 - h. Track material weaknesses until corrected.
 - i. Retain required documentation.

(Asterisks indicates a leader performance step.)

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. * Director, Resource Management (G8) developed the Management Internal Control Program (MICP).			
2. * Chief, Resource Management Branch supervised the MICP.			
3. Management Branch personnel administered the MICP.			

TASK PERFORMANCE / EVALUATION SUMMARY BLOCK							
ITERATION	1	2	3	4	5	M	TOTAL
TOTAL PERFORMANCE MEASURES EVALUATED							
TOTAL PERFORMANCE MEASURES GO							
TRAINING STATUS GO/NO-GO							

ITERATION: 1 2 3 4 5 M

COMMANDER/LEADER ASSESSMENT: T P U

Mission(s) supported: None

MOPP 4: Sometimes

MOPP 4 Statement: See Safety Statement below.

NVG: Never

NVG Statement: None

Prerequisite Collective Task(s): None

Supporting Collective Task(s): None

Supporting Individual Task(s):

Step Number	Task Number	Title	Proponent	Status
	805A-36A-7011	Administer a Managers Internal Control Program	805A - Financial Management (Individual)	Approved
	805A-36A-7021	Manage Internal Control Procedures	805A - Financial Management (Individual)	Approved

Supporting Drill Task(s): None

Supported AUTL/UJTL Task(s):

Task ID	Title
ART 4.2.2.6	Provide Support to Execute the Managers' Internal Control Program

TADSS

Step ID	TADSS ID	Title	Product Type	Quantity
No TADSS specified				

Equipment (LIN)

Step ID	LIN	Nomenclature	Qty
	70209N	Computer, Personal Workstation	1

Material Items (NSN)

Step ID	NSN	LIN	Title	Qty
No materiel items specified				

Environment: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT. NA

Safety: In a training environment, leaders must perform a risk assessment in accordance with ATP 5-19, Risk Management. Leaders will complete the current Deliberate Risk Assessment Worksheet in accordance with the TRADOC Safety Officer during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination. Safety in performing tasks and within the work/task environment is everyone's responsibility. Supervisors and leaders must ensure a safe and healthful workplace by inspecting the area for hazards and promptly taking action as required to correct hazards. Leaders increase safety by ensuring that Soldiers and Army Civilians are trained and competent to perform their work safely, efficiently, and effectively. Counsel and take action as necessary with Soldiers or Army Civilians who fail to follow safety standards, rules and regulations, including the use of personal protective clothing and equipment, and seatbelts. Leaders should hold all personnel accountable for accidents and property damage, occurring in operations under their direct supervision and control. (See AR 385-10, The Army Safety Program).