

Training and Evaluation Outline Report

Status: Approved

15 Jan 2025

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Task Number: 14-BN-0005

Task Title: Conduct Internal Control Operations (FIBN)

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, SC 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	Source Information
	AR 1-201	Army Inspection Policy	Yes	No	
	AR 11-2	Managers' Internal Control Program	Yes	No	
	AR 11-7	Internal Review Program	Yes	No	
	ATP 1-06.4	Internal Controls	Yes	Yes	
	DOD 7000.14-R VOL 5	FINANCIAL MANAGEMENT REGULATION, VOL 5, DISBURSING POLICY AND PROCEDURES (SEE HTTP://WWW.DTIC.MIL/WHS/DIRECTIVES/CORRES/HTML/700014R.HTM)	Yes	No	
	DOD 7000.14-R VOL 6A	FINANCIAL MANAGEMENT REGULATION, VOL 6A, REPORTING POLICY AND PROCEDURES (SEE HTTP://WWW.DTIC.MIL/WHS/DIRECTIVES/CORRES/HTML/700014R.HTM)	Yes	No	
	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	

Conditions: The Corps/Expeditionary Sustainment Command (ESC) is deployed to support units engaged in unified land operations in support of large-scale combat operations (LSCO) across multiple domains. Finance units are conducting operations and management controls are essential to ensuring resources are safeguarded from fraud, waste, and misuse. Connectivity to the Non-Classified Internet Protocol Router Network/Secret Internet Protocol Router Network (NIPRNET/SIPRNET) is established. The Corps/ESC is conducting operations in a dynamic and complex operational environment (OE) against a peer threat. All standard operating procedures (SOPs) and necessary support agreements with coalition forces are available. The Internal Control (IC) section has established alternative methods of communication in the event access to finance information systems (FIS) are denied, degraded, and/or disrupted. The Financial Management Tactical Platform (FMTP) and other FIS software are employed in support of operations. 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 Explosive (CBRNE) environment. Some iterations of this task should be performed in MOPP 4.

Standards: Ensure that all internal control (IC) procedures are in place and operational within 48 hours of the unit commencing financial operations or as the tactical situation allows in accordance with (IAW) local SOP and ATP 1-06.4. Implement control procedures IAW the unit SOP, governing regulations, and command guidance. Provide reasonable assurance that procedures are in compliance with applicable laws, funds, property, and other assets. Safeguarded fund against waste, loss, unauthorized use, or misappropriation. Ensure that programs are efficiently and effectively carried out according to the applicable laws and IC policy. Manage a review program and perform FIBN IC review on all assigned FICOs without error IAW AR 11-2.

To obtain a "T" rating, based on C-FIBN Internal Control's authorized strength, 85% of the leaders and 80% of Soldiers in the internal control section are present at training. The C-FIBN attains 80% on performance measures, 100% on critical performance measures, and 85% on leader performance measures.

NOTE: Leaders are defined as Commander, C-FIBN and IC Manager.

Live Fire: No

Objective Task Evaluation Criteria Matrix:

Plan and Prepare		Execute					Evaluate			
Operational Environment	Training Environment (L/V/C)	% Leaders present at training/authorized	% Present at training/authorized	External evaluation	Performance measures	Critical performance measures	Leader performance measures	Evaluator's observed task proficiency rating	Commander's assessment	
CO & BN										
Dynamic and Complex (4+ OE Variables and Hybrid Threat)	Night	At the discretion of the Commander.	>=75%	>=80%	Yes	>=80% GO	All	>=85% GO	T	T
Dynamic (Single Threat)	Day		60-74%	60-79%	No	65-79% GO	<All	75-84% GO	P	P
Static (Single Threat)			<=59%	<=59%		<65% GO		<=74% GO	U	U

Remarks: None

Notes: None

Safety Risk: Low

Task Statements

Cue: The Corps/ESC is deployed to support units engaged in unified land operations in support of LSCO across multiple domains.

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.

Performance Steps and Measures

NOTE: Assess task proficiency using the task evaluation criteria matrix.

NOTE: Asterisks (*) indicate leader steps; plus signs (+) indicate critical steps.

STEP/MEASURE

GO	NO-GO	N/A
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Plan

* 1. Commander, C-FIBN, receives guidance from the Army Financial Management Center (AFMC) that prescribes policy, procedures, controls and continuity of operations plans related to internal control in the area of operations.

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Prepare

- * 2. Commander, C-FIBN, directs establishment of appropriate internal controls and reports.
 - a. Reviews Defense Finance and Accounting Service (DFAS) and theater commander guidance.
 - b. Appoints Internal Control (IC) review team and cash verification team.
 - c. Determines special interest areas.
 - d. Reviews IC reports for compliance with regulatory and theater guidance.
 - e. Approves IC evaluation plan.
 - f. Implements people, process, technology, and policy changes necessary to support achieving and maintaining clean audit opinions.
 - g. Ensures that all finance data and documentation are accurate, timely, credible, and readily available for inspection.

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- * 3. IC Manager prepares for IC operations.
 - a. Receives appointment.
 - b. Establishes IC SOP.
 - c. Ensures that IC team members are properly trained.

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4. IC staff prepares for operations.

- a. Receives appointment.
- b. Reviews IC SOP.
- c. Receives training on functional areas and systems, types of IC reviews, and basic elements of inspection.

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Execute

- * 5. IC Manager manages operations.
 - a. Analyzes the area of operations.
 - b. Reviews the approved AFMC IC evaluation plan for dates and locations of scheduled reviews.
 - c. Establishes the Battalion IC evaluation plan.
 - d. Determines evaluation methods based on identified internal review requirements. [e.g., AFMC checklist(s)].
 - e. Reviews theater policies and make recommendations to BN policies to ensure compliance.
 - f. Plans an IC review, staff assistance visits, cash verification, and/or any other special reviews, as directed.
 - g. Coordinates an IC review, staff assistance visits, cash verification, and/or any other special reviews, as directed, with the unit/functional areas.
 - h. Performs an IC review, staff assistance visits, cash verification, and/or any other special reviews, as directed.
 - i. Coordinates an unannounced cash verification.
 - j. Performs cash verification.
 - k. Tracks and maintains suspenses for corrective action plans.
 - l. Reviews corrective action plans received from unit leadership.
 - m. Coordinates a follow-up review, if necessary.
 - n. Updates evaluation methods (IC checklist), as necessary.
 - o. Ensures IC reviews are filed and maintained IAW Army Records Information Management System (ARIMS) requirements.
 - p. Updates and terminates appointment orders as necessary.
 - q. Prepares required reports for higher headquarters.

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6. IC staff conducts operations.

- a. Analyzes the approved IC evaluation plan to prepare for scheduled reviews.
- b. Receives guidance on procedures required to be tested.
- c. Reviews regulations, local/theater policies to ensure units/functional areas meet latest regulatory guidance.
- d. Reviews appropriate functional area checklists.
- e. Obtains sufficient system access, as required.
- f. Analyzes past reviews to acknowledge previous material weaknesses.

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g. Performs an IC review, staff assistance visits, cash verification, and/or any other special reviews, as directed, with the unit/functional areas.

h. Performs unannounced cash verification.

i. Files and maintains IC reviews IAW ARIMS requirements.

Assess

* 7. IC Manager performs review and analysis of operating policies and procedures.

a. Provides recommendations about systems and regulatory problems.

b. Continuously reviews quality and effectiveness of finance support.

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Task Performance Summary Block										
Training Unit			ITERATION							
			1	2	3	4				
Date of Training per Iteration:										
Day or Night Training:			Day / Night		Day / Night		Day / Night		Day / Night	
			#	%	#	%	#	%	#	%
Total Leaders Authorized		% Leaders Present								
Total Soldiers Authorized		% Soldiers Present								
Total Number of Performance Measures		% Performance Measures 'GO'								
Total Number of Critical Performance Measures		% Critical Performance Measures 'GO'								
Live Fire, Total Number of Critical Performance Measures		% Critical Performance Measures 'GO'								
Total Number of Leader Performance Measures		% Leader Performance Measures 'GO'								
MOPP LEVEL										
Evaluated Rating per Iteration T, P, U										

Mission(s) supported: None

MOPP 4: Sometimes

MOPP 4 Statement: None

NVG: Never

NVG Statement: None

Prerequisite Collective Task(s): None

Supporting Collective Task(s):

Step Number	Task Number	Title	Proponent	Status
2.	71-BN-5100	Conduct the Operations Process for Command and Control (C2)	71 - Mission Command (Collective)	Approved

OPFOR Task(s): None

Supporting Individual Task(s):

Step Number	Task Number	Title	Proponent	Status
3.	805A-36B-5001	Establish an Internal Control Program	805A - Finance and Comptroller	Approved
5.	805A-36B-4011	Manage Finance BN Internal Control Review Program	805A - Finance and Comptroller	Approved
6.	805A-36B-3046	Perform a Finance Bn Internal Control Review	805A - Finance and Comptroller	Approved

Supporting Drill(s): None

Supported AUTL/UJTL Task(s):

Task ID	Title
SN 4.7	Provide Financial Management

TADSS

TADSS ID	Title	Product Type	Quantity
No TADSS specified			

Equipment (LIN)

LIN	Nomenclature	Qty
70209N	Computer, Personal Workstation	1

Materiel Items (NSN)

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 the current Environmental Considerations manual and the current GTA Environmental-related Risk Assessment card. It is the responsibility of all Soldiers and Department of the Army civilians to protect the environment from damage.

Safety: In a training environment, leaders must perform a risk assessment in accordance with current Risk Management Doctrine. 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 current CBRN doctrine.