

# Training and Evaluation Outline Report

**Status: Approved**

**23 Sep 2021**

**Effective Date: 19 Mar 2024**

**Task Number:** 14-CMD-8042

**Task Title:** Conduct the Managers' Internal Control Program (ESC G-8)

**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 Ft. 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
	(DO NOT USE SUPERSEDED) DOD 7000.14-R	Department of Defense Financial Management (vol 1-16)	Yes	No	
	AR 11-2	Managers' Internal Control Program	Yes	No	
	ATP 4-94	THEATER SUSTAINMENT COMMAND	Yes	No	
	DODI 5010.40	Management Control Program Instructions	Yes	Yes	
	FM 1-06	Financial Management Operations <a href="http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf">http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf</a>	Yes	No	
	OMB CIRCULAR NO. A-123	Internal Control Systems	Yes	No	

**Conditions:** The Expeditionary Sustainment Command (ESC) G-8 is deployed conducting unified land operations in support of Large Scale Combat Operations (LSCO). Finance units are currently conducting resource management and finance operations. The ESC G-8 has established alternative methods of communication in the event access to FM systems are denied, degraded, and/or disrupted. Connectivity to the Non-Classified Internet Protocol Router Network / Secret Internet Protocol Router Network (NIPRNET/SIPRNET) has been established. The ESC G-8 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 Financial Management Tactical Platform (FMTP) other Finance systems and software is employed in support of operations. Threat capabilities include space and cyberspace operations that degrade sustainment information system capabilities as well as employment of conventional, special operations, guerilla and insurgent forces to interdict friendly air, land, and maritime operations in a Chemical, Biological, Radiological, Nuclear, and High Yield Explosive (CBRNE) environment. Some iterations of this task should be performed in MOPP 4. Some iterations of this task should be performed in MOPP 4.

**Standards:** The ESC G-8 conducts the Managers' Internal Control Program and ensures control procedures are used in accordance with (IAW) the SOP, DODI 5010.40, AR 11-2, DOD 7000.14- R, FM 4-80, OMB Circular NO. A-123, ATP 4-94, and command guidance. The ESC G-8 oversees the preparation and submission of the ESC Commander's Annual Statement of Assurance (ASOA). The designated Assessable Unit Manager (AUM) or Senior Responsible Official (SRO) identifies best business practices, determines key internal controls, documents controls as part of Business Process Management (BPM), and resides in the Army Process Portal (APP) as part of the Army Control Catalog.

Based on the ESC G-8 authorized strength, 75% of the ESC G-8 leaders and 80% of Soldiers are present at training. The ESC G-8 attains 80% on performance measures, 100% on critical performance measures, and 85% on leader performance measures to achieve a rating of T, fully trained.

NOTE: Leaders are defined as the ESC G-8 Comptroller and Management Analyst.

**Live Fire:** No

**Objective Task Evaluation Criteria Matrix:**

Plan and Prepare			Execute						Evaluate		
Operational Environment			Training Environment (LV/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
BDE & Above											
Dynamic and Complex (All OE Variables and Hybrid Threat)		Night	At the discretion of the Commander.	>=75%	>=80%	Yes	>=80% GO	All	>=85% GO	T	T
Dynamic and Complex (All OE Variables and Single Threat)		Day		60-74%	60-79%	No	65-79% GO	<All	75-84% GO	P	P
Dynamic and Complex (<All OE Variables and Single Threat)				<=59%	<=59%		<65% GO		<=74% GO	U	U

**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.

**Safety Risk:** Low

**Task Statements**

**Cue:** The Expeditionary Sustainment Command (ESC) G-8 is deployed conducting unified land operations in support of Large Scale Combat Operations (LSCO). Finance units are currently conducting resource management and finance operations.

## **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

+\* 1. ESC G-8 establishes the RMIC Program.

a. Maintains overall responsibility for ensuring the implementation of an effective RMIC within the ESC.

b. Oversees the preparation and submission of the ESC Commander's ASOA on financial and financial system reporting.

c. Ensures appointed Assessable Unit Manager (AUM) and Internal Control Administrator (ICA) are trained to execute a successful RMIC.

d. Advises the ESC commander on the implementation and status of the organization's RMIC as well as the leadership and support needed to promote an effective RMIC.

+\* 2. Comptroller or designated SRO assists in the execution of the RMIC.

a. Coordinates with subordinate unit managers to ensure proper documenting of end-to-end processes that support operational, administrative, system, and financial events to assess controls and improve efficiency.

b. Identifies best business practices.

c. Determines key internal controls.

(1) Ensures internal controls (ICs) are established which provide reasonable assurance that obligations and costs are in compliance with applicable laws.

(2) Ensures ICs are established which provide reasonable assurance that funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation.

(3) Ensures ICs are established which provide reasonable assurance that revenues and expenditures are properly recorded and accounted for.

(4) Identifies the BPM within the ESC G-8 to record and report financial transactions that strengthen ICs.

d. Reviews processes and procedures to provide recommendations for the enhancement, elimination, or implementation of ESC ICs.

e. Recommends the retention, enhancement, elimination, or implementation of ICs for the ESC.

f. Assesses risks that may adversely affect the mission or operations.

g. Ensures that the Sustainment Brigade Commander or the unit managers identify IC objectives based on risk assessments.

h. Tests and documents the effectiveness of the ICs

i. Identifies and classifies IC deficiencies according to the reporting categories described in DODI 5010.40.

j. Develops corrective action plans.

k. Ensures that identified efficiencies, "best practices", or deficiencies are shared across subordinate units within the ESC to ensure relevant information is available.

l. Documents operational, administrative, system, and financial ICs.

m. Tracks progress of corrective action plans.

n. Actively communicates with the RMIC Coordinator on corrective action plans as required for reporting and resolution of all control deficiencies.

+\* 3. Management Analyst maintains RMIC documentation (process flows and narratives, associated risk matrices, control objectives, control activities, and statement of assurances from the unit managers to support the statement of assurance) in a central location to efficiently provide documents to the RMIC Coordinator as requested.

\* 4. ESC G-8 oversees the preparation of the ESC ASOA ensuring it is in compliance with annual guidance that accurately describes the status of ICs within the organization.

a. Oversees reporting of significant deficiencies indicating the absence or ineffectiveness of ICs (to include weaknesses that warrant attention of ASA (FM&C) for awareness or assistance in correcting).

b. Ensures potential material weaknesses (meeting essential criteria from AR 11-2) are reported through command channels in a timely manner.

GO	NO-GO	N/A

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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:** Some iterations of this task should be performed in MOPP 4.

**NVG:** Never

**NVG Statement:** None

**Prerequisite Collective Task(s):** None

**Supporting Collective Task(s):** None

**OPFOR Task(s):** None

**Supporting Individual Task(s):**

Step Number	Task Number	Title	Proponent	Status
2.	805A-36A-7011	Administer a Risk Managers Internal Control (RMIC) Program	805A - Finance and Comptroller	Approved

**Supporting Drill(s):** None

**Supported AUTL/UJTL Task(s):**

Task ID	Title
ART 4.2.2.5	PROVIDE SUPPORT TO EXECUTE THE MANAGERS' INTERNAL CONTROL PROGRAMS

## 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. 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).