Training and Evaluation Outline Report

Status: Approved 14 Jun 2019 Effective Date: 18 Mar 2024

Task Number: 14-CMD-8034

Task Title: Execute the Managers' Internal Control Program (TSC G8)

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 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	(DO NOT USE SUPERSEDED) DOD 7000.14-R	Department of Defense Financial Management (vol 1-16)	Yes	Yes	
	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	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 Theater Sustainment Command (TSC) G8 is engaged in resourcing requirements for units that are engaged in Unified Land Operations (ULO) in support of large-scale combat operations (LSCO). All assigned sections and personnel are positioned in the theater within 48 hours of their arrival. The TSC G8 is conducting operations in a dynamic and complex operational environment (OE) against a hybrid threat. The tactical standard operating procedure (TSOP) is available as well as AR 11-2, DOD 7000.14-R, DoD Instruction (DODI) 5010.40, FM 1-06, OMB Circular NO. A-123, and ATP 4-94. 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.

Standards: The TSC G8 administers the Army Managers' Internal Control Program (MICP) to ensure control procedures are used in accordance with (IAW) the TSOP, DODI 5010.40, AR 11-2, DOD 7000.14- R, FM 1-06, OMB Circular NO. A-123, ATP 4-94, and command guidance. The G8 oversees the preparation and submission of the TSC Commander's Annual Statement of Assurance (ASOA). The designated MICP coordinator identifies best business practices and determines key internal controls IAW DODI 5010.40 that support the TSC. Based on G8 authorized strength, 85% of the G8 leaders and 80% of Soldiers are present at training. The G8 attains 90% on performance measures, 100% on critical performance measures, and 90% on leader performance measures to achieve a T rating.

NOTE: Leaders are defined as the TSC G8 and Budget Officer.

Live Fire: No

Objective Task Evaluation Criteria Matrix:

Plan and Prepare			Execute Ev					Eval	uate	
Operation Environme BDE & Above	al	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
Dynamic and Complex (All OE Variables and Hybrid Threat)	Night		>=75%	>=80%	Yes	>=80% GO	All	>=85% GO	Т	т
Dynamic and Complex (All OE Variables and Single Threat)	Day	At the discretion of the Commander.	60-74%	60-79%	No	65- 79% GO	All	75- 84% GO	Р	Р
Dynamic and Complex (<all oe<br="">Variables and Single Threat)</all>	ıy		<=59%	<=59%	0	<65% GO	<aii< td=""><td><=74% GO</td><td>U</td><td>U</td></aii<>	<=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.

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).

Safety Risk: Low

Task Statements

Cue: The TSC G8 is engaged in resourcing requirements, identifying, acquiring, and distributing funds to units in an active theater in support of LSCO.

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.

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STEP/MEASURE	GO	NO-GO	N/A
+* 1. TSC G8 establishes the Managers' Internal Control Program (MICP).			
a. Maintains overall responsibility for ensuring the implementation of an effective MICP within the TSC.			
b. Oversees the preparation and submission of the TSC Commander's ASOA.			
c. Ensures appointed assessable unit manager (AUM) is trained to execute a successful MICP.			
d. Advises the TSC commander on the implementation and status of the organization's MICP as well as the leadership and support needed to promote an effective MICP.			
+* 2. Budget Officer (or designated AUM) assists in the execution of the MICP IAW DODI 5010.40 and AR 11-2.			
 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.			
 d. Reviews processes and procedures to provide recommendations for the enhancement, elimination, or implementation of TSC ICs. 			
e. Recommends the retention, enhancement, elimination, or implementation of ICs for the TSC.			
f. Assesses risks that may adversely affect the mission or operations.			
g. Ensures that the Sustainment Brigade commanders or the unit managers identify IC objectives based on risk assessments.			
h. Tests 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 TSC to ensure relevant information is available.			
I. Documents operational, administrative, system, and financial ICs.			
m. Tracks progress of corrective action plans.			
n. Actively communicates with the MICP Coordinator on corrective action plans as required for reporting and resolution of all control deficiencies.			
+* 3. Budget Officer maintains MICP 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 MICP Coordinator as requested.			
* 4. TSC G8 oversees the preparation of the TSC ASOA ensuring it is in compliance with annual guidance that accurately describes the status of ICs within the organization.			
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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.

Task Performance Summary Block									
Training Unit			ITERATION						
			1 2		3		4		
Date of Training pe	r Iteration:								
Day or Night Tr	aining:	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: See Safety Statement below.

NVG: Never

WG. 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
	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).