



DEPARTMENT OF THE ARMY
US ARMY INSTALLATION MANAGEMENT COMMAND
HEADQUARTERS, UNITED STATES ARMY GARRISON
4551 LLEWELLYN AVENUE, SUITE 5000
FORT GEORGE G. MEADE, MARYLAND 20755-5000

DEC 23 2014

IMME-RM

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Fort George G. Meade Policy Memorandum #42, Army Managers' Internal Control Program

1. References:

a. Army Regulation 11-2, Managers' Internal Control Program, 4 Jan 2010; Rapid Action Revision (RAR) 26 Mar 2012.

b. Office of Management and Budget (OMB) Circular A-123, Management's Responsibility for Internal Control, 21 Dec 2004.

c. DoD Instruction 5010.40, Manager's Internal Control Program (MICP) Procedures, 30 May 2013.

2. Purpose. To provide guidance and establish procedures to conduct the MICP within the Installation Management Command (IMCOM) functions at the United States Army Garrison Fort George G. Meade (FGGM). An effective MICP ensures sound stewardship of resources, managerial integrity, and safe and effective mission performance. Precious resources are often wasted or lost due to inadequate or no internal controls. This policy memorandum establishes my personal support of the MICP. I expect Fort Meade's leaders, managers, and employees to fully support MICP at all levels and to be trained, cooperate and assist when approached on this subject. I have asked to be informed if a member of the FGGM Garrison does not comply.

3. Applicability. This document applies to all FGGM Garrison organizations and personnel.

4. Policy and Requirements.

a. All commanders and managers have an inherent responsibility to establish and maintain effective internal controls, assess areas of risk, identify and correct weaknesses in those controls, and keep their superiors informed. This includes internal controls over financial reporting (ICOFR).

b. Assessable Unit Managers (AUMs) must give high priority to the effective implementation of internal controls that:

IMME-RM

SUBJECT: Fort George G. Meade Policy Memorandum #42, Army Managers' Internal Control Program (MICP)

- (1) Are identified as key internal controls.
- (2) Pertain to the high risk areas.
- (3) Pertain to areas of vulnerability they themselves have identified or have been identified by external entities.
- (4) Directly support the accomplishment of Army goals.

c. AUMs and functional managers must understand and apply the standards for internal control and must conduct periodic evaluations of key internal controls found in applicable regulations.

d. AUMs must be forthright in reporting material weaknesses in key internal controls.

e. AUMS will designate an Internal Control Administrator (ICA) to administer the MICP within the assessable unit (AU) and provide the leadership and support needed to ensure that the MICP is implemented and operating effectively. The ICA will be appointed by memorandum to the position.

f. AUMs, ICAs, managers and evaluators must understand their internal control responsibilities and complete training in the Army Learning Management System in Army Knowledge Online.

g. IMCOM employees must receive MICP training at least once a year.

h. Commanders, managers, and ICAs responsible for the execution or oversight of effective internal controls, down to the assessable unit level, must include an explicit statement of this responsibility in their performance agreements. For military officers, the statement should be reflected in the "Major Performance Objectives" in part IV of DA Form 67-9-1 (Officer Evaluation Report Support Form). For Civilian managers and ICAs, the responsibility should be included under "Major Performance Objectives/Individual Performance Standards" in Part IV of DA Form 7222-1 (Senior System Civilian Evaluation Report Support Form). The following are examples of explicit statements of responsibility:

- (1) AUMs and functional managers: "Comply with AR 11-2, paragraph 1-15."
- (2) Internal control administrators: "Comply with AR 11-2, paragraph 1-17."

IMME-RM

SUBJECT: Fort George G. Meade Policy Memorandum #42, Army Managers' Internal Control Program (MICP)

5. Responsibilities.

a. The Garrison Commander, as head of a reporting organization, supports and provides leadership for carrying out the MICP.

b. The Resource Management Office (RMO) is responsible for implementation and administration of an effective internal control program for FGGM IMCOM organizations.

c. AUMs are responsible for ensuring that internal controls are in place and operating effectively within their respective AU.

6. Reporting Requirements.

a. Installation to IMCOM:

(1) Annual Statement of Assurance (ASOA). This is signed by the Garrison Commander and provides status of internal controls, including all known material weaknesses.

(2) Quarterly Status Report - required if there were material weaknesses reported in the ASOA.

b. AUMs to Garrison Commander:

(1) ASOA feeder statements. AUMs will submit annual feeder statements to provide support for the Garrison Commander's ASOA. The report will indicate what has been done to substantiate a determination of reasonable assurance that internal controls are adequate to achieve the objectives.

(2) Feeder statements will be provided to RMO who will consolidate and incorporate into the Garrison Commander's ASOA, to include material weaknesses and weakness correction plans.

(3) AUMs will provide input to update Internal Control Evaluation Plans as requested annually by RMO. RMO will provide AUMs with an updated inventory of functions requiring MICP evaluations mandated by Headquarters Department of the Army and Headquarters IMCOM.

(4) AUMs will provide the status to RMO of all material weaknesses that were reported, to facilitate preparation of the quarterly status required by IMCOM.

7. Suppression: This internal control guidance is in effect until superseded or rescinded.

IMME-RM

SUBJECT: Fort George G. Meade Policy Memorandum #42, Army Managers' Internal Control Program (MICP)

8. Proponency: The RMO is the proponent for this policy. Direct any questions to the Manpower and Agreements Branch at (301) 677-2060.

Encl



BRIAN P. FOLEY
Colonel, Signal Corps
Commanding

DISTRIBUTION:

A
B

List of AUMs

The Deputy Garrison Commander is the AUM for FGGM. Each FGGM director, functional manager, or Commander listed below is the AUM or assessable unit commander for their organization or directorate.

Deputy Garrison Commander
Commander Headquarters Command
Resource Management Officer
Religious Support Officer (Garrison Chaplain)
Staff Judge Advocate
Installation Safety Officer
Public Affairs Officer
Plans, Analysis and Integration Officer
Equal Employment Opportunity Officer
Internal Review Officer

Director of Emergency Services
Director of Public Works
Director of Human Resources
Director of Family, Morale,
Welfare and Recreation
Director of Plans, Training,
Mobilization and Security