DEPARTMENT OF THE ARMY
WASHINGTON DC 20310

FEB 25 2002

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Stewardship and the Army Management Control Process

Management controls are the rules, procedures and devices we use every day to ensure that what should happen in our daily operations does happen. In addition, management controls promote the wise use of resources and deter fraud, waste, and abuse. In short, management controls protect resources -- our dollars, our equipment and, most importantly, our people. To obtain the resources that are necessary to maintain our world-class Army, we must convince the Congress that we are good stewards of the public's tax dollars. Effective management controls are essential to gaining that trust.

The Army's Management Control Process is designed to ensure that programs operate as intended, that areas needing improvement are identified and reported, and that timely corrective action is taken. The process promotes these goals through periodic evaluation of the most critical controls – the key controls identified in our regulations – and full disclosure of the shortcomings we detect. Commanders and managers at all levels must understand the importance of evaluating controls in an objective manner and sharing the results.

Your leadership is crucial in this regard. We ask you to stress the importance of effective management controls to your mission, to ensure your staffs understand their responsibilities in this process, and to demand integrity in the reporting of management control problems and the actions taken to resolve them. The Army must have a Management Control Process that adds value and demonstrates a commitment to effective stewardship of the resources entrusted to us by the American people.

Eric K. Shinseki
General, United States Army
Chief of Staff

Thomas E. White
Secretary of the Army

Printed on Recycled Paper

DISTRIBUTION:

COMMANDER-IN-CHIEF:
U.S. Army Europe and Seventh Army

COMMANDER:
U.S. Army Forces Command
U.S. Army Materiel Command
Military Traffic Management Command
U.S. Army Military District of Washington
U.S. Army Intelligence and Security Command
U.S. Army Training and Doctrine Command
U.S. Army Information Systems Command
U.S. Army Criminal Investigation Command
U.S. Army Corps of Engineers
U.S. Army Medical Command
Eighth U.S. Army
U.S. Army Pacific
U.S. Army South
U.S. Army Test and Evaluation Command
U.S. Army Space and Missile Defense Command
U.S. Army, North Atlantic Treaty Organization

SUPERINTENDENT:
U.S. Military Academy

DIRECTOR:
U.S. Army Concepts Analysis Agency

HQDA PRINCIPALS:
Administrative Assistant to the Secretary of the Army
Assistant Secretary of the Army (Acquisition, Logistics, and Technology)
Assistant Secretary of the Army (Financial Management and Comptroller)
Assistant Secretary of the Army (Manpower and Reserve Affairs)
Director of Information Systems for Command, Control, Communications and Computers
The Inspector General
The Surgeon General
The Auditor General
Deputy Chief of Staff, G-1
Deputy Chief of Staff, G-2
Deputy Chief of Staff, G-3
Deputy Chief of Staff, G-4
Deputy Chief of Staff, G-8
Chief of Chaplains

DISTRIBUTION: (CONT)

Chief of Chaplains
Assistant Chief of Staff for Installation Management
Chief, Army Reserve
The Judge Advocate General
Chief, National Guard Bureau

CF:
Assistant Secretary of the Army (Installations and Environment)
Assistant Secretary of the Army (Civil Works)
Deputy General Counsel for Fiscal Law and Policy
Director of the Army Staff