

**HEADQUARTERS
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UNIT #15236
APO AP 96205-5236**

**Eighth U.S. Army Pamphlet
No. 11-1**

30 January 2004

Army Programs

MANAGEMENT CONTROL

CHANGES. Changes to this pamphlet are not official unless authenticated by the Adjutant General. Users will destroy changes on their expiration dates unless sooner superseded or rescinded.

INTERNAL CONTROL SYSTEMS. This pamphlet is subject to the requirements of AR 11-2. It contains management control provisions and provides the certification statement to be used with management control evaluations.

1. PURPOSE.

a. This pamphlet prescribes responsibilities, policies and procedures for the Eighth Army (EA) Management Control (MC) Process in accordance with (IAW) AR 11-2. The Management Control Plan (MCP) at appendix A identifies functions and subtasks requiring management control evaluations.

b. Under the MCP, the Assistant Chief of Staff (ACofS), Resource Management (RM), schedules EA wide evaluations of key management controls at least once every two years and high risk key management controls at least once every year. These mandatory evaluations satisfy the basic requirements of the Federal Managers' Financial Integrity Act of 1982 (Public Law 97-255). Assessable Unit Managers (AUMs) may decide how to evaluate the key controls, using either the standard checklists or existing management review processes. Evaluations must test key controls and document the results and any corrective actions taken.

2. APPLICABILITY. This pamphlet applies to all units, organizations, and activities assigned to EA and United States Forces, Korea (USFK). It remains in effect during all levels of mobilization. Joint activities for which the Army is executive agent are supported by the EA management control process IAW DOD Directive 5010.38 and AR 11-2.

3. REFERENCES. Publications listed in appendix A are synonymous to the inspection area only and are not listed as required publications. The following are required publications:

a. AR 11-2 (Management Control). Cited in Introduction, paragraphs 1a, 2, 5b, 5c(3), 5c(6) 5d(5), and 5e(6).

b. AR 25-400-2 (The Army Records Information Management System). Cited in paragraph 5-e(4).

***This pamphlet supersedes EUSA Pam 11-1, 20 June 2001.**

Eighth U.S. Army Pam 11-1

c. AR 215-3 (Nonappropriated Funds and Related Activities Personnel Policies and Procedures). Cited in the glossary.

d. DOD Directive 5010.38 (Management Control Program). Cited in paragraph 2.

e. Public Law 97-255 (Federal Managers' Financial Integrity Act of 1982). Cited in paragraph 1b.

4. EXPLANATION OF ABBREVIATIONS AND TERMS. Abbreviations and terms used in this pamphlet are explained in the glossary.

5. RESPONSIBILITIES.

a. The Commanding General, EA, will--

(1) Designate the ACofS, RM, as the proponent office to ensure that the management control process is effectively implemented within EA and USFK.

(2) Designate the assessable units within the organization.

(3) Sign and submit an annual statement of assurance that accurately describes the status of management controls within EA, to include any material weaknesses and plans for corrective actions. This statement will be submitted to the Office of the Assistant Secretary of the Army (Financial Management and Comptroller) (OASA(FM&C)).

b. The ACofS, RM, acting through a designated Management Control Administrator (MCA), provides overall direction for administering the MCP IAW AR 11-2 and will--

(1) Publish and maintain the MCP.

(2) Serve as the focal point for all management control matters.

(3) Oversee the preparation of the annual statement of assurance that accurately describes the status of management controls, and disclose any material weaknesses along with the plans for corrective actions. Instructions for the preparation of the annual statement will be issued by the OASA (FM&C).

(4) Identify management control training requirements and provide annual "train the trainer" training to EA and USFK Management Control Coordinators (MCCs) at the headquarters and major subordinate command (MSC) levels.

(5) Monitor material weaknesses on a quarterly basis until corrected and closed.

(a) The Department of Defense (DOD) now requires that the last milestone of this plan be a validation that corrective actions have resolved the weaknesses. Material weaknesses may not be closed until this validation milestone has been accomplished.

(b) The validation process should include the date of the Command Inspection Program (CIP) review, management follow-up of findings, or command evaluation.

(6) Annually, identify the Assessable Units (AUs) and AUMs. For EA, the AUs would be the principal staff elements, MSCs and assigned units. The AUMs are the military or civilian head of an assessable unit, staff section, division or organizational element. The manager must be at least a colonel or GM-15, with the exception of Army garrisons, where an assessable unit may be headed by the senior functional manager. Exceptions will be sent by the MCA to Headquarters, Department of the Army (HQDA) for approval.

c. The AUMs for EA and USFK staff, MSCs and assigned units will--

(1) Provide leadership and support needed to ensure that management controls are in place and operating effectively.

(2) Designate in writing, a MCC and provide a copy of the designation to the EA MCA not later than (NLT) 30 days after appointment. The MCC is recommended not to be lower than the grade of O-3 or GS-9/KGS-9.

(3) Ensure that management control responsibilities are explicitly stated in performance agreements of AUMs, commanders, MCCs, managers, and other individuals with these responsibilities. Examples of explicit statements are provided in AR 11-2, paragraph 2-10c. Additional duty appointments reflecting these responsibilities may be used in cases where personnel serving in joint duty assignments do not use performance agreements. Commanders and staff principals should consider including responsibilities in performance agreements of lieutenant colonels and above, and all functional managers who conduct management control evaluations within their organizations.

(4) Ensure that the MCC and all managers with management control responsibilities are trained annually and understand their management control responsibilities.

(5) Ensure that a MCP is maintained to describe what, when, and how key management controls in the assessable unit will be evaluated. Submit a copy of your MCP to the ACofS, RM, NLT 30 days after distribution of this pamphlet.

(6) Certify the results and the procedures used to test each required management control evaluation on DA Form 11-2-R (Management Control Evaluation Certification Statement) (sample at appendix B). The DA Form 11-2-R can be reproduced from AR 11-2 or downloaded from the Army Electronic Library (www.usapa.army.mil). Submit these statements to the ACofS, RM, with the annual statement of assurance.

(7) Sign and submit a statement of assurance that accurately describes the status of management controls within your organization. Include material weaknesses and plans for corrective actions with the statement. Submit this statement to the ACofS, RM.

d. The MCC will--

Eighth U.S. Army Pam 11-1

(1) Advise the AUM on the implementation and status of the organization's management control process.

(2) Serve as the point of contact within the organization for all management control matters.

(3) Keep commanders and managers informed about management control matters.

(4) Identify the organization's management control training requirements. Annual training for AUMs and functional managers will be provided by the MCCs.

(5) Develop and maintain a MCP for the organization IAW this pamphlet and AR 11-2. To delete an evaluation, approval from the ACofS, RM, is required. Organizations should notify the ACofS, RM, when adding evaluations to their MCP. The procedures for developing your MCP are--

(a) Review the inventory of functions (appendix A) that require evaluation and identify those that are applicable to your organization.

(b) Identify other functions that your organization wants to evaluate and develop test questions to evaluate the function. Ensure that all locally developed alternative evaluation methods are submitted to the ACofS, RM, for approval and integrated into the unit's MCP.

(6) Ensure that required management control evaluations are conducted according to this pamphlet. Evaluations can be completed during that fiscal year (FY) but before submission of the annual assurance statement.

(7) Coordinate the preparation of the organization's annual statement of assurance on management controls. Retain all required documentation in support of the assurance statement and the correction of material weaknesses.

(8) Report through the chain of command any material weaknesses in management controls, establish and implement timely plans to correct those material weaknesses, and monitor the progress in executing those plans until the material weaknesses are corrected. The format for reporting a material weakness is at appendix C.

(9) Maintain a management control process continuity book.

(10) Ensure that any local management control guidance that defines management control responsibilities and required actions are on hand and readily available for use.

(11) Review documentation at each level to ensure that required actions have been accomplished.

(12) Submit the signed management control evaluation certification statements (DA Form 11-2-R) to the ACofS, RM, with the annual statement of assurance.

e. Functional Area Managers will--

(1) Conduct evaluations of key management controls. Key management controls will be evaluated by testing them and documenting the results of the evaluations. Testing may involve one of several approaches; such as direct observation, file or document analysis, sampling or simulation. As a minimum, supporting documentation will indicate who conducted the evaluation, the date the evaluation was conducted, what methods were used to test key management controls, what management control weaknesses (if any) were detected, and what corrective actions were taken.

(2) Identify and report management control weaknesses detected during reviews and evaluations. A milestone plan will be prepared for correcting each weakness.

(3) Prepare a DA Form 11-2-R for each evaluation completed and forward the statement to the MCC.

(4) Retain required documentation on each completed evaluation, subject to audit or inspection. Filing will be IAW AR 25-400-2.

(5) Ensure that management control evaluations performed by contractors are conducted according to this pamphlet. If a contractor is expected to conduct management control evaluations, this additional responsibility must be included as a contract requirement.

(6) Understand and apply the Comptroller General Standards for Internal Control in the Federal Government. Appendix B of AR 11-2 describes these standards.

f. The Inspector General and Internal Review offices will--

(1) Provide technical advice, assistance and consultation on management controls and the adequacy of evaluations and actions taken to correct material weaknesses.

(2) Evaluate the effectiveness of management control evaluations and actions taken to correct material weaknesses during the normal course of audits.

(3) Identify any weaknesses in management controls that merit reporting as material weaknesses based on a review of internal and external audit reports.

(4) Review the EA annual assurance statement and provide an assessment of its thoroughness and validity.

6. THE EA TWO-YEAR MCP POLICIES AND PROCEDURES.

a. All commanders and managers have an inherent responsibility to establish and maintain effective management controls, assess areas of risk, and identify and correct weaknesses in those controls. The chain of command should encourage the prompt and full disclosure of material weaknesses and ensure commanders and managers are not penalized for reporting these weaknesses.

Eighth U.S. Army Pam 11-1

b. Key management controls are those controls that are absolutely essential to ensure that critical processes operate as intended and that resources are safeguarded from fraud, waste, and misuse. The cost of management controls must not exceed the benefit derived. At each operating level, the determination of the materiality of a weakness is a management judgment.

c. The AUMs will ensure that MC evaluations are conducted. The AUMs or subordinate elements may supplement the list and conduct additional MC evaluations or increase the frequency of the evaluations.

d. Managers are allowed to choose how management control evaluations will be conducted. The method used must evaluate the key controls by testing them, and document the results of the evaluation and any corrective actions taken.

e. Instructions for applying the MCP and the descriptions of the column elements are--

(1) Column 1, TASK/SUBTASK. The 23 major tasks are listed in uppercase letters. Identified below each major task are the subtask descriptions identified by HQDA and EA proponents that require evaluations.

(2) Column 2, RELATED REGULATION. This number cites the governing Army Regulation (AR) or guidance document related to the subtask.

(3) Column 3, CHECKLIST SECTION. This section provides the status on what management control checklists are available to evaluate controls.

(a) **PUBLISHED IN.** Reflects the progress of HQDA functional proponents in reviewing the current inventory of checklists. The checklists may be revised, eliminated, or replaced with an alternative evaluation method.

(b) **“AR”.** Indicates checklists that have been or will be converted to the new format and published in the governing AR.

(c) **DATE.** Cites the actual month and year of publication of the revised checklist.

(4) Column 4, ALTERNATIVE EVALUATION SECTION.

(a) This section provides alternative evaluation methods identified by the HQDA functional proponent, which may either be suggested (“S”) or required (“R”). When an alternative method is required, it must be the method used to evaluate the key management controls in that area. Unless the HQDA functional proponent requires a specific alternative evaluation method, commanders and managers can decide how they will evaluate their management controls. They may use the most current checklist, the alternative method suggested by HQDA, or alternative methods of their own choosing. All locally developed alternative methods must be submitted to the ACofS, RM, for approval and inclusion in this pamphlet. The alternative method must (1) evaluate the effectiveness of key management controls, (2) accomplish this by actually testing the key management controls, and (3) document what problems were found and what corrective actions will be taken.

DESCRIPTION. Provides a brief description of the alternative method(s). Complete information of the method can be found in the referenced guidance.

PUBLISHED IN. The guidance that discusses the alternative evaluation method(s).

S/R. Indicates whether an alternative evaluation method is suggested (S) or required (R). For any subtask where an alternative is required, there will not be any suggested methods or checklists cited.

(b) This section also identifies the CIP checklists that must be used to conduct EA required evaluations.

PROJECTED DATE. The date the functional proponent expects publication of the revised AR that identifies the key management controls and provides guidance on evaluation methods.

(5) Column 5, FISCAL YEAR OF SCHEDULED USE. The number(s) in the column indicates the fiscal year(s) in which the evaluation must be conducted.

Users are invited to send comments and suggested improvements on DA Form 2048 (Recommended Changes to Publications and Blank Forms) to the Commander, Eighth Army (EARM-M), Unit #15236, APO AP 96205-5236. This publication is available only on the EA Website at : <https://www-ousa-1.korea.army.mil>

FOR THE COMMANDER:

OFFICIAL:
WILLIAM D. IVEY
Colonel, GS
Chief of Staff



F. W. MORRIS
Assistant Adjutant General

3 Appendixes

- A. Eighth United States Army 2-Year Management Control Plan
- B. DA Form 11-2-R (Sample Management Control Evaluation Certification Statement)
- C. Corrected/Uncorrected Material Weakness Format (RCS DD-COMP (AR)-1618)

Glossary

EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
MANAGEMENT CONTROL EVALUATIONS

| TASK SUBTASK | RELATED REGULATION | CHECKLIST PUBLISHED IN | DATE | DESCRIPTION | ALTERNATIVE METHOD PUBLISHED IN | S/R | PROJ DATE | FISCAL YEAR OF SCHEDULED USE |
|---|--------------------|------------------------|--------|------------------|---------------------------------|--------|-----------|------------------------------|
| ACQUISITION MANAGEMENT | | | | | | | | |
| Non-Major Systems-Milestone Decision Review | 70-1 | | Dec 97 | Milestone Review | | | | 05 |
| Major Systems-Milestone Decision Review | 70-1 | | Dec 97 | Milestone Review | | | | 05 |
| Survivability of Army Personnel & Materiel | 70-75 | | Jan 95 | | | | | 04 |
| BASE SUPPORT SERVICES | | | | | | | | |
| Administration of Army Reimbursable Policy | 5-9 | | Oct 98 | | | | | 04 |
| Chaplain Actvys-Contracting for Chaplain Clergy Services | 165-1 | AR | Feb 98 | | | | | 05 |
| Chaplain Actvys-Nonappropriated Chaplains Funds Operation | 165-1 | AR | Feb 98 | | | | | 05 |
| Morale, Welfare and Recreation (MWR) and NAFI | 215-1 | AR | Oct 98 | | | | | 04 |
| Community and Morale Spt Actvys - NAF Contracting Mgmt | 215-4 | AR | | | | | Sep 00 | 05 |
| Community and Morale Spt Actvys - Community Service | 608-1 | AR | Oct 99 | | | | | 04 |
| Child Development Svcs | 608-10 | | | | AR(C) Dec 94 | R | | 04 |
| Community and Morale Spt Actvys-Family Advocacy | 608-18 | | | | | | Dec 00 | 05 |
| Personnel Support-Exceptional Family Member Program | 608-75 | | | Assessment Guide | AR(C) May 96 | | | 05 |
| Command Master Religious Program (CMRP) | AR 165-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 05 |
| Worship Programs | AR 165-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 05 |
| Chaplain Training | AR 165-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 05 |
| Chaplain Supervision | AR 623-205 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 05 |

Eighth U.S. Army Pam 11-1

**EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
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|---|-----------------------|---------------------------|--------|-------------------|------------------------------------|-----|--------------|---------------------------------|
| CIVIL WORKS | | | | | | | | |
| Regulatory Programs | 33CFR320-330 | | | CMR and Div Visit | Policy memo, Jun 95 | | | 04 |
| Engineering and Design | ER 1110-2-1150 | ER | Aug 99 | | | | | 05 |
| Emergency Management Actvys | ER 11-1-320 | ER | Oct 98 | | | | | 05 |
| Program and Project Management | ER 5-1-11 | ER | Feb 98 | | | | | 04 |
| Engineer Operational Planning | EUSA OPLAN 5047 | | | CIP Checklist | EUSA Pam 1-201 Jun 02 | | | 04 |
| Facilities Planning and Utilization | AR 210-20 | | | CIP Checklist | EUSA Pam 1-201 Jun 02 | | | 04 |
| Global Geospatial Information & Svcs | AR 115-11 | | | CIP Checklist | EUSA Pam 1-201 Jun 02 | | | 04 |
| Fire Prevention/Fire Safety | AR 420-90 | | | CIP Checklist | EUSA Pam 1-201 Jun 02 | | | 04 |
| Environment Compliance | AR 200-1 | | | CIP Checklist | EUSA Pam 1-201 Jun 02 | | | 04 |
| Base Operations | | | | CIP Checklist | EUSA Pam 1-201 Jun02 | | | 04 |
| CIVIL-MILITARY OPERATIONS | | | | | | | | |
| Civil Affairs Annex | FM 41-10 | | | CIP Checklist | EUSA Pam 1-201 Jun 02 | | | 04 |
| Area Assessment | FM 41-10 | | | CIP Checklist | EUSA Pam 1-201 Jun 02 | | | 04 |
| Maneuver Damage SOP | | | | CIP Checklist | EUSA Pam 1-201 Jun 02 | | | 04 |
| COMBAT DEVELOPMENT | | | | | | | | |
| Aviation Management | 95-1 | AR | Sep 97 | | | | | 04 |
| COMBAT FORCES OPERATIONS | | | | | | | | |
| Army Capstone Program | 11-30 | AR | Jul 95 | | | | | 04 |
| Chemical Activities | 50-6 | AR | Feb 95 | | | | | 04 |
| CONSTRUCTION | | | | | | | | |
| Engineering and Design Quality Management | ER 1110-1-12 | | | Program Reviews | ER | | Oct 99 | 05 |
| Design and Construction Evaluation | ER 415-1-13 | ER | Feb 96 | | | | | 05 |
| Construction Fiscal Mgmt | ER 415-1-16 | ER | Dec 96 | Cmd Mgmt Review | | | | 05 |
| Construction Programming-NAF Construction, Proj Dev & App | 415-19 | AR | Dec 99 | | | | | 05 |

EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
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|--|-------------------------|------------------------|--------|--------------------------------|----------------|--------|-----------|------------------------------|
| FACILITIES SUPPORT | | | | | | | | |
| Mgmt and Engineering - Environment Protection & Enhancement | 200-1 | | Feb 97 | ISR Part II/ ECAS | AR Feb 97 | R | | 05 |
| Mgmt and Engineering - Environmental Effects of Army Actions | 200-2 | AR | | ISR Part II/ ECAS | | | TBD | 05 |
| Mgmt HQ Actvys - Facilities Engineering, General | 420-10 | AR | Apr 97 | | | | | 04 |
| Utilities Services | 420-49 | AR | Apr 97 | | | | | 05 |
| Fire and Emergency Services | 420-90 | AR | Sep 97 | | | | | 05 |
| FINANCIAL MANAGEMENT | | | | | | | | |
| Accounting Operations | DFAS in 37-1 | DFAS in 37-1 | Jan 00 | | | | | 04 |
| Vendor Pay Offices | DFAS in 37-1 | DFAS in 37-1 | Jan 00 | | | | | 04 |
| Travel Operations | DFAS in 37-1 | DFAS in 37-1 | Jan 00 | | | | | 04 |
| Prisoner Funds | DFAS in 37-1 | DFAS in 37-1 | Jan 00 | | | | | 04 |
| Distribution & Execution of Appropriated Funds | DFAS in 37-1 | DFAS in 37-1 | Jan 00 | | | | | 04 |
| Management Controls | 11-2 | AR | Aug 94 | | | | | 04 |
| Banking Service- Overseas | 210-135 | AR | Jul 97 | | | | | 04 |
| Accounting Actvys, Contingency Funds | 37-47 | AR | May 96 | | | | | 04 |
| Budget Execution | 37-49 | DFAS in 37-1 | Jul 96 | | | | | 04 |
| Government Travel Charge Card Program | DA Letter 37-97-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| Purchase Card Program | | APC Inst Manual | Jun 00 | | | | | 04 |
| Defense Regional Interservice Support (DRIS) | AR 5-9 | | | Local checklist | | | | 04 |
| Korean National Pay Procedures | USFK Reg 690-1 & 690-25 | | Aug 00 | Local checklist | | | | 04 |
| Nonappropriated Funds Management | DODFMR 7000.14R | | Aug 00 | Local checklist | | | | 04 |

Eighth U.S. Army Pam 11-1

**EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
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|---|-----------------------|---------------------------|--------|-----------------------------------|--------|--------------|---------------------------------|
| HEALTH CARE | | | | | | | |
| Army Medical Dept Composition, Mission, Functions, Facilities & Activities | 40-1 | | | | | Dec 00 | 05 |
| Army Aviation Medicine Program | 40-3 | AR | Jul 99 | | | | 04 |
| Army Blood Program | 40-3 | AR | Jul 99 | | | | 04 |
| Army Medical Laboratory Mgmt | 40-3 | AR | Jul 99 | | | | 04 |
| Army Medical Libraries and Information Centers | 40-3 | AR | Jul 99 | | | | 04 |
| Army Organ Transplant and Org/Tissue Donation Program | 40-3 | AR | Jul 99 | | | | 04 |
| Pharmacy Management | 40-3 | AR | Jul 99 | | | | 04 |
| Care from Civilian Sources Army Personnel | 40-3 | AR | | | | Nov 99 | 05 |
| Medical Affirmative Claims (MAC) Program | 40-400 | | | | | Nov 99 | 05 |
| Medical Services Account (MSA) | 40-400 | | | | | Nov 99 | 05 |
| Patient Eligibility for Care in Army Treatment Facilities | 40-400 | | | | | Nov 99 | 05 |
| Third Party Collection Program | 40-400 | | | | | Nov 99 | 05 |
| Veterinary-Food Inspection | 40-657 | AR | | | | TBD | 05 |
| Medical Records Administration & Health Care Doc Program | 40-66 | AR | May 99 | | | | 04 |
| Veterinary-Dairy Products | 40-70 | AR | Feb 95 | | | | 05 |
| Veterinary Health Services | 40-905 | AR | Aug 94 | | | | 05 |
| Use of Laboratory Animals in DOD Prgms | 70-18 | | | Semi Annual Insp DODD 3216.1 | Apr 95 | | 04 |

EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
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| HOUSING | | | | | | | |
| Family Housing | 210-50 | AR | Feb 99 | | | | 05 |
| Unaccompanied Personnel Housing | 210-50 | AR | Feb 99 | | | | 05 |
| Army Lodging | 210-50 | AR | Feb 99 | | | | 05 |
| Community Home Finding Relocation & Referral Services | 210-50 | AR | Feb 99 | | | | 05 |
| Housing Furnishings Management | 210-50 | AR | Feb 99 | | | | 05 |
| Support Documentation | 210-50 | AR | Feb 99 | | | | 05 |
| INFORMATION MANAGEMENT | | | | | | | |
| Awareness for Radio Frequency Spectrum Allocation-to-Equipment Assessment | 5-12 | AR | Oct 97 | | | | 04 |
| Responsibilities of Commanders for Radio Frequency Spectrum Mgmt | 5-12 | AR | Oct 97 | | | | 04 |
| Frequency Supportability for Equipment or System R&D | 5-12 | AR | Oct 97 | | | | 04 |
| Frequency Supportability in the Experimental Phase | 5-12 | AR | Oct 97 | | | | 04 |
| Frequency Supportability Modifications in the Developmental Stage | 5-12 | AR | Oct 97 | | | | 04 |
| Validate Frequency Supportability Prior to Procurement of Equipment, Systems or Facilities | 5-12 | AR | Oct 97 | | | | 04 |
| Army Information Management | 25-1 | AR | Feb 00 | | | | 05 |
| DA Freedom of Information Act Prgm | 25-55 | AR | Nov 97 | | | | 04 |
| ICF Management & Audit | 381-141 | AR | | Annual Inspection | | Jun 00 | 05 |
| Policy | AR 25-1 & EUSA Pam 25-50 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 |
| Software Management | AR 25-1 & EUSA Pam 25-50 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 |
| Automation, General | AR 25-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 |

Eighth U.S. Army Pam 11-1

**EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
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|---|-----------------------|---------------------------|--------|---------------|------------------------------------|--------|--------------|---------------------------------|
| Resources Management System | EUSA Pam 25-50 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Freedom of Information/Privacy Act | EUSA Reg 25-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Modern Army Recordkeeping System | AR 25-1 & 25-400-2 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Forms Management | AR 25-30 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Official Copier Program | EUSA Pam 25-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Publications Management | AR 25-30 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Official Mail & Distribution | AR 25-51 | | | CIP Checklist | EUSA Pam 1-201 | Jun02 | | 04 05 |
| Telecommunications | EUSA Pam 25-60 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Frequency Management | AR 5-12 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Communications Security | AR 380-40 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| INSPECTIONS AND AUDITS | | | | | | | | |
| Inspections | 20-1 | AR | Jun 96 | | | | | 05 |
| INTELLIGENCE ACTIVITIES | | | | | | | | |
| Total Army Language Program | 350-16 | AR | Mar 98 | | | | | 04 |
| Information Systems Security | AR 380-19 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Telecommunications Security | AR 380-19 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Network Security | AR 380-19 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Control of Compromising Emanations (TEMPEST) | AR 380-19-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Communications Security | AR 380-19 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Information Security | AR 380-5 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Personnel Security | AR 380-67 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Intelligence Oversight | AR 381-10 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |

EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
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|---|-----------------------|---------------------------|--------|-----------------------------------|-----|-----------------------|---------------------------------|
| LEGAL SERVICES | | | | | | | |
| Other Legal Services-Army Law Library | 27-1 | AR | Oct 96 | | | | 05 |
| Claims Services | 27-20 | AR | Dec 97 | | | | 05 |
| MAINTENANCE ACTIVITIES | | | | | | | |
| Integrated Logistics Support | 700-127 | AR | Nov 99 | | | | 04 |
| Loan and Lease of Army Material | 700-131 | AR | Sep 96 | | | | 05 |
| Equipment Readiness | 700-138 | AR | Sep 97 | | | | 05 |
| Shop Supply (Maintenance Operations) | 710-2 | AR | Oct 97 | | | | 05 |
| Army Oil Analysis Program | 750-1 | AR | Jul 96 | | | | 04 |
| Equipment Maintenance | 750-1 | AR | Jul 96 | | | | 04 |
| Maintenance Expenditure Limits | 750-1 | AR | Jul 96 | | | | 04 |
| Operational Readiness Floats | 750-1 | AR | Jul 96 | | | | 04 |
| Specialized Repair Activities | 750-1 | AR | Jul 96 | | | | 04 |
| Specialized Repair Activity | 750-1 | AR | Jul 96 | | | | 04 |
| Maintenance Management | AR 750-1 | | | CIP Checklist | | EUSA Pam 1-201 Jun 02 | 04 05 |
| Test Measurement and Diagnostic Equipment (TMDE) | AR 750-43 | | | CIP Checklist | | EUSA Pam 1-201 Jun 02 | 04 05 |
| Battery Management | DA Pam 750-34 | | | CIP Checklist | | EUSA Pam 1-201 Jun 02 | 04 05 |
| MANAGEMENT AND COMMAND ACTIVITIES | | | | | | | |
| Special Access Programs | 380-381 | AR | Oct 98 | | | | 04 |
| Safety-Chemical Agents | 385-61 | AR | Feb 97 | Army Safety Program Evaluation | | | 04 |
| Safety-Management of Explosives Safety Program | 385-64 | AR | Nov 97 | Army Safety Program Evaluation | | | 05 |
| Command Support & Involvement | AR 385-10 | | | CIP Checklist | | EUSA Pam 1-201 Jun 02 | 04 05 |
| Safety Management/Organizational Structure/Training | AR 385-10 | | | CIP Checklist | | EUSA Pam 1-201 Jun 02 | 04 05 |

Eighth U.S. Army Pam 11-1

**EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
MANAGEMENT CONTROL EVALUATIONS**

| TASK SUBTASK | RELATED REGULATION | CHECKLIST PUBLISHED IN | DATE | DESCRIPTION | ALTERNATIVE METHOD PUBLISHED IN | S/R | PROJ DATE | FISCAL YEAR OF SCHEDULED USE |
|--|-----------------------|---------------------------|--------|---------------|------------------------------------|--------|--------------|---------------------------------|
| Accident Prevention Program Plan | AR 385-10 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Accident Reporting and Investigation | AR 385-40 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Explosive and Range Safety | AR 385-10 | | | CIP Checklist | EUSA Pam 1-201 | Oct 02 | 04 | 05 |
| Driver Training | AR 600-55 | | | CIP Checklist | EUSA Pam 1-201 | Oct 02 | 04 | 05 |
| Command Newsletter or Newspaper | AR 360-81 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Publications other than Newspapers | AR 360-81 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Electronic Media | AR 360-81 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Public Affairs Planning | USFK Annual PA Plan | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Commander's Call | AR 360-81 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Audience Research | AR 360-81 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Command Information Assistance Visits | AR 360-81 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Public Affairs Organization & Operations | AR 360-5 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Community Relations | AR 360-61 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Command Information | AR 360-81 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Hometown News Release Program | DA Pam 360-3 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| Internet Web Site | DoD Web Guidance | 18 Jul 97 | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | 04 | 05 |
| PERSONNEL ACTIVITIES | | | | | | | | |
| Soldier Programs-Senior ROTC Program | 145-1 | AR | Jul 96 | | | | 04 | |
| Soldier Programs-Junior ROTC Program | 145-2 | AR | Feb 00 | | | | 04 | |
| Monitoring-Active Duty Service Obligations | 350-100 | AR | Apr 94 | | | | | 05 |
| Manpower Management Functions | 570-4 | AR | Nov 98 | | | | 04 | |
| Soldier Programs-Aviation Service of Rated Army Officers | 600-105 | AR | Jun 00 | | | | | 05 |

EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
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|--|--------------------|------------------------|--------|--------------------------------|-----|-----------|------------------------------|
| Soldier Programs-Nonrated Army Aviation Personnel | 600-106 | AR | Dec 98 | | | | 05 |
| Personnel Information-Indebtedness Remission | 600-4 | AR | Apr 98 | | | | 04 |
| Leaves and Passes | 600-8-10 | AR | Sep 97 | | | | 04 |
| Personnel Processing (In/Out Mobilization) | 600-8-101 | AR | | | TBD | | 05 |
| Army Casualty & Memorial Affairs and Line of Duty Investigations | 600-8-1 | AR | Sep 97 | | | | 05 |
| Personnel Accounting & Strength Reporting | 600-8-6 | AR | Sep 98 | | | | 05 |
| Survivor Benefit Plan | 600-8-7 | | Jan 99 | | | | 05 |
| Military Personnel Functions-Vocational Testing | 601-222 | AR | Oct 94 | | | | 04 |
| Military Personnel Functions-Army Personnel Testing Program | 611-5 | AR | Sep 97 | | | | 05 |
| Soldier Programs-Linguist Prgm | 611-6 | AR | Feb 96 | | | | 04 |
| Military Personnel Functions-Management of Army Divers | 611-75 | AR | Oct 97 | | | | 04 |
| Special Duty Pay | 614-200 | AR | Oct 97 | | | | 04 |
| Education Incentives and Entitlements-Army Cont Ed Svcs | 621-202 | AR | Jan 95 | | | | 05 |
| Education Incentives and Entitlements-PERSCOM | 621-202 | AR | Jan 95 | | | | 05 |
| Education Incentives and Entitlements-Reception Stations | 621-202 | AR | Jan 95 | | | | 05 |
| Education Incentives and Entitlements - USAREC | 621-202 | AR | Jan 95 | | | | 05 |
| Transition Processing-Physical Disability Processing | 635-40 | AR | | | TBD | | 05 |

Eighth U.S. Army Pam 11-1

**EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
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|---|-----------------------|---------------------------|--------|-----------------|------------------------------------|--------|--------------|---------------------------------|
| Transition Processing- Personnel Separation Documents | 635-5 | AR | Mar 00 | | | | | 05 |
| Deceased Personnel; Case & Disp of Remains & Pers Effects | 638-2 | AR | Feb 96 | | | | | 05 |
| Employee Benefits - Unemployment Compensation Program | 690-800-850 | AR | Nov 96 | | | | | 04 |
| Employee Benefit - Management of Civilian Injury/Illness Program | 690-800-810 | AR | Nov 96 | | | TBD | | 04 |
| Army Civilian Training, Education and Development System (ACTEDS) Funding Control for Training, Salaries and PCS Costs for Centrally Funded Interns | 690-950 | AR | Jul 87 | | | | | 04 |
| Living Quarters Allowance | | OCPD Letter | Feb 95 | Local Checklist | | | | 04 05 |
| Alcohol and Drug Abuse Prevention and Control Program | AR 600-85 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Anthrax Vaccination Immunization Pgrm | EUSA OPORD 1-98 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Consideration of Others | DA/EUSA CG Guidelines | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Equal Opportunity Program | AR 600-20 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| US Non-Appropriated Funds (NAF) | AR 215-3 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Labor Relations | USFK Reg 690-711 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Employee Relations | AR 690-400 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| U.S. Recruitment and Benefits | AR 690-335-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Korean National Recruitment and Benefits | USFK Reg 690-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Training | AR 690-400 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| SIDPERS III | DA Pam 600-8-23 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Temporary Duty Travel (TDY) | AR 600-8-105 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |

EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
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|--|--------------------|------------------------|--------|--------------------------------|-----|-----------|------------------------------|
| REAL ESTATE | | | | | | | |
| Real Property Acquisition- Leasing | 405-10 | AR | Apr 00 | | | | 05 |
| Homeowners Assistance | 405-16 | AR | Apr 95 | | | | 05 |
| Outgranting | 405-80 | AR | Oct 97 | | | | 05 |
| Disposal | 405-90 | AR | Apr 00 | | | | 05 |
| SECURITY ACTIVITIES | | | | | | | |
| Physical Security Inspection Program | 190-13 | | Dec 95 | Survey/Insp Prgm | | TBD | 05 |
| Correction of Military Offenders | 190-47 | | Aug 96 | Biennial Technical Inspection | | | 05 |
| Continuity of Operations Planning (COOP) | 500-3 | AR | | | | TBD | 05 |
| Anti-Terrorism/Force Protection | 525-13 | AR | Feb 00 | | | | 05 |
| General | | | | CIP Checklist | | Jun 02 | 04 |
| Physical Security Plan | AR 190-13 | | | CIP Checklist | | Jun 02 | 04 |
| Crime Prevention | AR 190-13 | | | CIP Checklist | | Jun 02 | 04 |
| Physical Security Report | AR 190-13 | | | CIP Checklist | | Jun 02 | 04 |
| Security and Accountability of Arms, Ammunition, and Explosives (AA&E) | AR 190-11 | | | CIP Checklist | | Jun 02 | 04 |
| Training | AR 190-11 | | | CIP Checklist | | Jun 02 | 04 |
| Evaluations, Inspections and Inventories | AR 190-11 | | | CIP Checklist | | Jun 02 | 04 |
| Intrusion Detection Systems (IDS) | AR 190-11 | | | CIP Checklist | | Jun 02 | 04 |
| Security of Unclassified Army Property (Sensitive and Nonsensitive) | AR 190-51 | | | CIP Checklist | | Jun 02 | 04 |
| Key Control | AR 190-51 | | | CIP Checklist | | Jun 02 | 04 |

Eighth U.S. Army Pam 11-1

**EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
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|--|-----------------------|---------------------------|------------------|-----------------------------------|----------------|--------|--------------|---------------------------------|
| SUPPLY ACTIVITIES | | | | | | | | |
| Hazardous Material Info System | 700-141 | AR | Jul 97 | | | | | 05 |
| Retail Supply Ops- Materiel Release Fielding & Transfer | 700-142 | AR | May 95 | | | | | 05 |
| Logistics Mgmt Data (Wholesale) | 708-1 | AR | Jul 94 | | | | | 05 |
| Inventory Control (Wholesale) | 710-1 | AR | Oct 95 | | | | | 05 |
| Ammunition Accountability Coal and Petroleum Products | 710-2 710-2 | AR AR | Oct 97 Oct 97 | | | | | 05 05 |
| Operation of Storage Facilities | 710-2 | AR | Oct 97 | | | | | 05 |
| Retail Supply Operations- Property Book | 710-2 | AR | Oct 97 | | | | | 05 |
| Retail Supply Operations- Supply Management | 710-2 | AR | Oct 97 | | | | | 05 |
| Retail Supply Operations- Prescribed Load List | 710-2 | AR | Oct 97 | | | | | 05 |
| Ammunition Management | AR 75-1 & 190-11 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Food Service | AR 30-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Petroleum, Oils & Lubricants | AR 70-12 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Supply Management | AR 710-2 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Water Supply | TB MED 577 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Wartime Host Nation Support (WHNS) | USFK Reg 550-52 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |
| Small Arms Repair Parts Management | AR 190-11 & 710-2 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 05 |

EIGHTH UNITED STATES ARMY 2-YEAR MANAGEMENT CONTROL PLAN
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|---|-------------------------|---------------------------|--------|-----------------------------------|----------------|--------|--------------|---------------------------------|
| TRAINING AND EDUCATION | | | | | | | | |
| Tactical Intelligence Readiness Tng Prgrm | 350-3 | AR | Aug 95 | | | | | 05 |
| Army Exercise | 350-28 | AR | Dec 97 | | | | | 04 |
| Training Management | AR 350-41 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| Collective Training | EUSA Reg 350-41 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| Mandatory Military Training | EUSA Reg 350-41 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| Korean Augmentation to the US Army (KATUSA) Training Management | EUSA Reg 600-2 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| Ammunition Management | EUSA Reg 350-41 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| Training Ammunition Management | EUSA Reg 350-41 & 700-3 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| Ammunition Basic Load Management | EUSA Reg 700-3 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| Operations Plans (OPLAN) Review | EUSA Reg 350-41 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| Nuclear, Biological, and Chemical | AR 350-41 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| Non-combatant Evacuation Operations | USFK Pam 600-300-1 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| Standard Army Training System | EUSA Reg 350-41 | | | CIP Checklist | EUSA Pam 1-201 | Jun 02 | | 04 |
| TRANSPORTATION | | | | | | | | |
| Conduct of On-Site Malfunction Investigations | 59-4 | AR | May 98 | | | | | 05 |
| Investigation of Personnel Parachute Malfunctions | 59-4 | AR | May 98 | | | | | 05 |
| Investigation of Airdrop Malfunctions During Joint & Unilateral Operations | 59-4 | AR | May 98 | | | | | 05 |

MANAGEMENT CONTROL EVALUATION CERTIFICATION STATEMENT

1. REGULATION NUMBER AR 27-20
2. DATE OF REGULATION 31 Dec 97

For use of this form see AR 11-2; the proponent agency is ASA(RM).

3. ASSESSABLE UNIT US Armed Forces Claims Services-Korea (Command Claims Service)

4. FUNCTION Claims Services

5. METHOD OF EVALUATION (Check one)

X a. CHECKLIST

b. ALTERNATIVE METHOD (Indicate method)

APPENDIX (Enter appropriate letter) B

6. EVALUATION CONDUCTED BY

a. NAME (Last, First, M)

b. DATE OF EVALUATION

Doe, John E.

18 Jan 98

7. REMARKS (Continue on reverse or use additional sheets of plain paper)

(IN THIS SECTION TELL HOW THE TEST WAS CONDUCTED)

FOR EACH EVENT CYCLE AND STEP IN THE MANAGEMENT CONTROL CHECKLIST THAT REQUIRES A RESPONSE FROM USAFCS-K, THE CHIEF OF THE LEGAL SECTION, MSG DOE, INTERVIEWED THE CLAIMS PERSONNEL EXECUTING THE TESTED PROCEDURES. HE EVALUATED EACH EMPLOYEES' PERSONAL KNOWLEDGE OF THE TEST PROCEDURES. HE ALSO EXAMINED SECTION SOPs IN FORCE TO ENSURE THAT THEY WERE CONSISTENT WITH AR 27-20 AND THE MANAGEMENT CONTROL TECHNIQUES TESTED FOR EACH EVENT CYCLE. FINALLY, MSG DOE EXAMINED SAMPLES OF FILES REPRESENTATIVE OF EACH EVENT CYCLE. FOR EACH EVENT CYCLE FOR WHICH USAFCS-K WAS REQUIRED TO RESPOND, CONTROL OBJECTIVES WERE ACHIEVED BY THE CONTROL TECHNIQUES TESTED.

SAMPLE

SAMPLE

SAMPLE

SAMPLE

8. CERTIFICATION

I certify that the key management controls in this function have been evaluated in accordance with provisions of AR 11-2, Army Management Control Process. I also certify that corrective action has been initiated to resolve any deficiencies detected. These deficiencies and corrective actions (if any) are described below or in attached documentation. This certification statement and any supporting documentation will be retained on file subject to audit/inspection until superseded by a subsequent management control evaluation.

a. ASSESSABLE UNIT MANAGER

(1) Typed Name and Title

James T. Brown, COL, JA, Judge Advocate

b. DATE CERTIFIED

(2) Signature

27 Jan 98

APPENDIX C

**CORRECTED/UNCORRECTED MATERIAL WEAKNESS FORMAT (RCS DD-COMP (AR)-1618)
WITH INSTRUCTIONS FOR COMPLETION**

Local ID#. Your organization's
identification # for the MW _____

Title and Description of Material Weakness: The title should be short. The description should permit a full understanding of the problem, its cause and impact by a member of Congress or the general public. (If a material weakness was previously reported as corrected and must be reopened, it should not be reported as a new weakness. The material weakness should retain its earlier title and identification number with a parenthetical notation in the description that it was previously reported as closed in the FY XX annual assurance statement.)

Functional Category: Cite one of the broad DOD functional categories.

Pace of Corrective Action:

Year Identified: The FY the weakness was first reported in your assurance statement.

Original Targeted Correction Date: The FY that correction was targeted for when the weakness was first reported.

Targeted Correction Date in Last Year's Report: The FY that correction was targeted for in last year's report. If this is a new weakness, enter "N/A".

Current Target Date: The FY that correction is now targeted for. If this is a new weakness, enter "N/A".

Reason for Change in Date(s): If the "Current Target Date" is later than the "Targeted Correction Date in Last Year's Report", explain what caused this change. If these two items are the same date or "N/A", enter "N/A".

Component/Appropriation/Account Number: Component is "Army". Identify the appropriation(s) and account number(s) associated with this correction (Example: Army/Other Procurement, Army/Acct #).

Validation Process: Indicate the method to be used to validate the effectiveness of the corrective actions and the date that will take place. Indicate if the United States Army Audit Agency (USAAA) or Department of Army (DA) Inspector General has a role in this validation. Material weakness is closed when this process is completed.

Results Indicators: Describe the beneficial results that have been or will be achieved for the Army by the corrective actions, using quantitative and/or qualitative measures.

Eighth U.S. Army Pam 11-1

Source(s) Identifying Weakness: List all sources, to include: management control evaluations; GAO, DODIG, USAAA or DA Inspector General findings (cite the title, number and date of the audit/inspection report); local inspector general or internal review findings; or other management evaluations.

Major Milestones in Corrective Action: Indicate the major milestones (primary corrective actions) required to correct the weakness. Milestones should be directly related to correction of the weakness and should be stated in the present tense.

The DOD policy requires that validation occur before material weaknesses are reported as closed and that each material weakness includes a validation milestone as the last corrective action.

Milestones may be added or deleted for previously reported material weaknesses, but an audit trail must be provided. When adding a milestone, enter “(added)” under the new milestone’s date. When deleting a milestone, enter “(deleted)” under the date and provide a short explanation of why it was deleted at the end of the milestone description.

A. Completed Milestones:

| <u>Date:</u> | <u>Milestone:</u> |
|--------------|-------------------|
|--------------|-------------------|

B. Planned Milestones: (Current Fiscal Year):

| <u>Date:</u> | <u>Milestone:</u> |
|--------------|-------------------|
|--------------|-------------------|

C. Planned Milestones: (Beyond Current Fiscal Year):

| <u>Date:</u> | <u>Milestone:</u> |
|--------------|-------------------|
|--------------|-------------------|

Point of Contact: The name, office symbol, and telephone number of the individual who is most knowledgeable about and can respond to specific inquiries about the material weakness.

DOD FUNCTIONAL CATEGORIES

Research, Development, Test, and Evaluation

Major Systems Acquisition

Procurement

Contract Administration

Force Readiness

Manufacturing, Maintenance, and Repair

Supply Operations

Property Management

Communications and/or Intelligence and/or Security

Information Technology

Personnel and/or Organization Management

Comptroller and/or Resource Management

Support Services

Security Assistance

Other (Primarily Transportation)

GLOSSARY

Section I. ABBREVIATIONS

| | |
|-------------|--|
| ACofS | Assistant Chief of Staff |
| AR | Army Regulation |
| AU | Assessable Unit |
| AUM | Assessable Unit Manager |
| CIP | Command Inspection Program |
| DA | Department of the Army |
| DOD | Department of Defense |
| EUSA | Eighth United States Army |
| FY | fiscal year |
| HQDA | Headquarters, Department of the Army |
| IAW | in accordance with |
| MC(s) | management control(s) |
| MCA | Management Control Administrator |
| MCC | Management Control Coordinator |
| MCP | Management Control Plan |
| MSC | Major Subordinate Command |
| NLT | not later than |
| OASA (FM&C) | Office of the Assistant Secretary of the Army (Financial Management and Comptroller) |
| RM | Resource Management |
| TBD | to be determined |
| USAAA | United States Army Audit Agency |
| USFK | United States Forces, Korea |

Section II. TERMS

Alternative management control evaluation. Any existing management review process that meets the basic requirements of a management control evaluation (i.e., it assesses the key management control, it evaluates the control by testing it, and it provides the required documentation). The existing management review process may be unique to a specific functional area (e.g., Command Supply Discipline Program) or they may be generic (e.g., the CIP or audits by the Internal Review auditors).

Annual Statement of Assurance. An annual report that provides a broad assessment of management controls within the command or agency and identifies any material weaknesses with management controls.

Assessable unit (AU). A subordinate organization of the reporting organization. For EA, these would be the principal staff elements, MSCs and assigned units.

Assessable Unit Manager (AUM). The military or civilian head of an assessable unit, staff section, division or organizational element. The manager must be at least a colonel or GM-15, with the exception of Army garrisons, where an assessable unit may be headed by the senior functional manager. Exceptions must be approved by HQDA. The AUM certifies the results of required management control evaluations.

Comptroller General Standards. The five standards issued by the Comptroller General to be applied by all managers in the Federal government to develop, establish and maintain management controls.

Feeder Statement. An annual report that provides an assessment of management controls within an organization and identifies any material weaknesses in the management controls.

Functional Area Manager. The manager or supervisor who evaluates key management controls and identifies weaknesses within an organization.

Joint Staff. The staff of a commander of a unified or specified command, subordinate unified command, joint task force, or subordinate functional component that includes members from more than one military department.

Key management controls. Essential management controls that must be implemented and sustained in daily operations to ensure organizational effectiveness and compliance with legal requirements. Key management controls are identified by HQDA functional proponents in their governing ARs and establish the baseline requirement for conducting management control evaluations.

Management controls (MCs). The rules, procedures, techniques and devices employed by managers to ensure that what should occur in their daily operations do occur on a continuing basis. Included are the organizational structure itself (e.g., designating specific responsibilities and accountability), formally defined procedures (e.g., required certifications and reconciliations), checks and balances (e.g., separation of duties), recurring reports and management reviews, supervisory monitoring, physical devices (e.g., locks and fences), and measures used by managers to provide reasonable assurance that their subordinates are performing as intended.

Management Control Administrator (MCA). The individual designated by the senior responsible official to administer the management control process for a reporting organization. The administrator provides management control guidance and information to commanders and managers throughout the command.

Management Control Coordinator (MCC). The individual designated by the AUM to administer the management control process within their organization.

Management control evaluation. A periodic, detailed assessment of a key management control to determine whether it is operating as intended. This assessment must be based on the actual testing of the key management control and must be supported by documentation (i.e., who conducted the evaluation, the date the evaluation was conducted, the methods used to test the controls, any deficiencies detected and the corrective actions taken).

Management Control Evaluation Certification Statement. A statement that acknowledges that a required management control evaluation has been conducted. This statement will be documented on DA Form 11-2-R.

Management control evaluation checklist. A set of test questions developed by a HQDA functional proponent to evaluate the effectiveness of a key management control.

Management Control Plan (MCP). The written plan for conducting required management control evaluations within an organization. Included are the key management controls identified by HQDA functional proponents, what areas are to be evaluated, and when to conduct the evaluations.

Management control weakness. The absence or ineffectiveness of management controls (e.g., management controls are not in place, or are in place but are not being used, or are in place and being used but are not effective).

Material Weakness. A management control weakness that warrants reporting to the next level of command, either for their action or for their awareness. To determine whether a weakness is material, the following factors should be considered: actual or potential loss of resources; sensitivity of the resources involved; magnitude of funds, property or other resources involved; actual or potential frequency of loss; current or probable media or Congressional interest (adverse publicity); unreliable information causing unsound management decisions; diminished credibility or reputation of management; impaired fulfillment of essential mission; violation of statutory or regulatory requirements; information security risk; and public deprivation of needed Government services.

Performance agreement. Refers to the DA Form 67-9-1 (Officer Evaluation Report Support Form), for military officers and the DA Form 7222-1 (Senior System Civilian Evaluation Report Support Form), for "Senior System" civilian employees. (For nonappropriated fund personnel, the guidance on performance agreements and standards is provided in AR 215-3).

Reasonable assurance. An acceptable degree of confidence in the general adequacy of management controls to deter or detect material failures in complying with the objectives of the Integrity Act. The determination of reasonable assurance is a management judgment based on the effectiveness of management controls and the extent of management control deficiencies and material weaknesses.

Reporting organization. The organization that submits an annual statement directly to the Secretary of the Army.

Eighth U.S. Army Pam 11-1

Risk. The probable or potential adverse effects from inadequate management controls that may result in the loss of Government resources through fraud, error or mismanagement.

Senior management council. A committee or board of senior functional officials convened to advise the head of an organization on management control matters, to include the identification of management control weaknesses that merit reporting as material weaknesses.

Senior responsible official. The senior official, designated by the head of the reporting organization, with overall responsibility for ensuring the implementation of the management control process within the organization.

Test question. A question in a management control evaluation checklist designed to help an AUM determine whether a key management control is in place and operating as intended.

Unified Command. A command with a broad continuing mission under a single commander with assigned components of two or more military departments.