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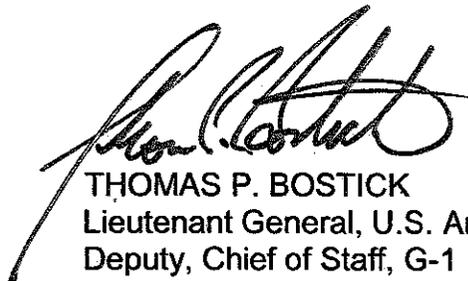
MAY 2011

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Management Internal Control Program (MICP) Checklist for Army-Wide Compliance with Basic Allowance for Subsistence (BAS) Meal Collections Policy

1. Reference memorandum, Department of the Army, Office of the Vice Chief of Staff, 27 May 2010, subject: Compliance with Army Regulations for Basic Allowance for Subsistence (BAS) Meal Collections.
2. Thank your respective staffs for taking action to address Army-wide issues identified by the U.S. Army Audit Agency (AAA) concerning collections for government provided meals during field duty.
3. I am providing the enclosed BAS MICP checklist to assist in standardizing internal controls for BAS collections. Please ensure your staffs utilize this checklist as part of the fiscal year 2012 commanders' annual statement of assurance process and all future annual assurance reviews.
4. This guidance does not apply to Soldiers currently serving in combat zones, hostile fire areas, imminent danger zones, or combat zone tax exclusion areas, respectively.
5. My point of contact for this action is COL Leslie Gerald, DAPE-PRC, 703-692-7952 or leslie.gerald@us.army.mil.

Encl



THOMAS P. BOSTICK
Lieutenant General, U.S. Army
Deputy, Chief of Staff, G-1

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Internal Control Checklist - Basic Allowance for Subsistence (BAS) collections

1. Function

The function covered by this checklist is to ensure compliance with Army guidance on BAS collections for government provided meals during field duty.

2. Purpose

The purpose of this checklist is to assist the Active and Reserve Components in evaluating the key management controls for compliance with Army guidance and legal statute for BAS collections for government provided meals during field duty. It is not intended to cover all controls.

3. Instructions

Base answers on the results of actual testing of key management controls (for example, document analysis, direct observation, interviewing, sampling, and simulation), and other answers that indicate deficiencies will be explained, and corrective action taken indicated in supporting documentation. These management controls will be evaluated biennially. Certification that this evaluation has been conducted must be included on the command's Management Internal Control Evaluation (MICP) Program Certification Statement submitted to HQDA via command MICP channels NLT 1 March.

4. Test questions

a. Is the command verifying the lodging status of all enlisted service members prior to starting collections of BAS for field duty?

If not, what corrective action has the command taken?

b. Is the command tracking BAS collections to ensure all Soldiers are charged appropriately for government provided meals during field duty?

If not, what corrective actions has the command taken?

c. Is the command verifying that all enlisted Soldiers are included on unit rosters to start collection of BAS for meals provided during field duty? Is the command verifying that that all officers are included on unit rosters to start collection of BAS for field duty, have discount meal rates charged against their Leave and Earnings Statement (LES), or pay cash for meals received while performing field duty?

If not, what corrective action is the command taking to ensure BAS collections routinely occur during field duty?

d. Is the command verifying that units conducting field duty training routinely submit unit rosters (and other necessary documents) for BAS collections on enlisted Soldiers and officers to the unit S-1 or personnel service organization?

If not, what corrective action has the command mandated and enforced to ensure units submit the appropriate BAS collection documentation to the S-1 for all field duty training or exercises, as appropriate?

e. Is the command verifying that the S-1 or personnel service organization routinely submits the appropriate documentation to finance, the servicing Pay Center, or U.S. Army Property and Fiscal Office (USPFO) to start collection of BAS for field duty for enlisted members and LES meal charges for officers, as appropriate?

If not, what corrective action has the command mandating and enforcing to ensure the S-1 or personnel service organization submits the appropriate documentation to finance, the servicing Pay Center, or U.S. Army Property and Fiscal Office (USPFO)?

f. Are unit commanders and senior non-commissioned officers briefed on the necessity to comply with Department of Defense and Army guidance for BAS collections for government meals provided during field duty?

If not, what corrective actions have the installation and unit commanders taken to ensure compliance with Army guidance and the law with respect to BAS collections for meals provided during field duty?

g. Is the installation commander responsible for the dining facilities ensuring that the dining facility manager is updating the prices for his a la carte menu items quarterly?

If not, what corrective actions has the installation commander taken to ensure a la carte menu items are updated quarterly per Army guidance?

Comments

Help make this a better tool for evaluation of BAS management controls. Submit comments to Assistant Secretary of the Army for Financial Management and Comptroller, ATTN: SAFM-FO, 109 Army Pentagon, Washington, DC 20310-0109.