



DEPARTMENT OF THE ARMY
INSTALLATION MANAGEMENT COMMAND
HEADQUARTERS, US ARMY GARRISON, FORT WAINWRIGHT
1046 MARKS ROAD #6000
FORT WAINWRIGHT, ALASKA 99703-6000

'JUL 15 2016

IMFW-RM

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: United States Army Garrison Fort Wainwright (USAG FW) Managers' Internal Control Program (MICP) (Garrison Policy #44)

1. REFERENCES.

- a. Federal Managers' Financial Integrity Act of 1982 (Public Law 97-255) (The Integrity Act), 8 Sep 82.
- b. Office of Management and Budget (OMB) Circular A-123, Management's Responsibility for Internal Control, revised 21 Dec 04.
- c. General Accounting Office (GAO) Standards for Internal Control in the Federal Government, GAO/AIMD-00-21-3.1., Nov 99.
- d. Department of Defense Instruction (DODI) 5010.40, Managers' Internal Control Program Procedures, 30 May 13.
- e. Army Regulation (AR) 11-2, Managers' Internal Control Program, 4 January 2010, Rapid Action Revision (RAR) Issue Date, 26 Mar 12.

2. PURPOSE. This policy prescribes responsibilities, procedures, and guidance for implementation of the Army's Internal Control Process at USAG FW.

3. APPLICABILITY. This policy statement applies to directors and managers within USAG FW. It remains in effect during all levels of mobilization.

4. GENERAL.

a. Every director and manager has a vested interest in effective internal controls – the rules, procedures, techniques, and devices employed by managers to ensure what should occur in their operations does occur on a continuing basis. Internal controls are embedded in the statutes, policy directives, and detailed procedures that govern our operations. Management problems and the vast majority of audit and inspection findings have, at their root, an internal control failure of some kind. When properly implemented, internal controls will provide reasonable assurance to the management team that daily practice and procedures make sense and properly safeguard entrusted resources from fraud, waste, abuse, or loss.

b. Every Assessable Unit Manager (AUM) is responsible for ensuring internal controls are in compliance with GAO Standards for Internal Control in the Federal Government (Federal Managers' Financial Integrity Act of 1982). The standards are as follows:

(1) Control Environment. Management and employees should establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal control and conscientious management.

(2) Risk Assessment. Internal controls should provide an assessment of the inherent risks agencies face from both external and internal sources.

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(3) Control Activities. Internal control activities help to ensure management directives are carried out. The control activities should be effective and efficient in accomplishing the agency's control objectives.

(4) Information and Communications. Information should be recorded and communicated to management and others within the entity, in a form, and within a time frame that enables them to carry out their internal control and other responsibilities.

(5) Monitoring. Internal control monitoring should assess the quality of performance over time and ensure that audit findings and reviews are promptly resolved.

5. POLICIES, PROCEDURES, AND EXECUTION. The chain of command will encourage the prompt and full disclosure of weaknesses discovered as part of internal control evaluations and ensure directors and managers are not penalized for reporting those weaknesses. Regardless of who, or how, the weakness is discovered, the organization responsible for responding to the finding will initiate a weakness report.

6. RESPONSIBILITIES. In addition to the responsibilities identified in AR 11-2, the:

a. Garrison Commander (GC) will:

(1) Ensure the internal control process is effectively implemented within all functions of the Garrison.

(2) Designate the Resource Management Officer (RMO) as proponent for administration of the internal control process within USAG FW.

(3) Designate Assessable Unit Managers (AUMs) within USAG FW according to the roster at enclosure 1.

(4) Designate, in writing, an Internal Control Administrator (ICA) for the Garrison.

(5) Ensure that internal control responsibilities are explicitly covered in the performance agreements of AUMs, senior functional leaders, ICA, and key management officials.

b. Internal Review and Audit Compliance Office (IRACO) will provide technical advice, assistance and consultation on internal controls to AUMs.

c. Resource Management Office will serve as the USAG FW proponent for implementation and administration of the internal control program within the Garrison.

d. USAG FW ICA will:

(1) Serve as focal point and subject matter expert on the Managers' Internal Control Program.

(2) Advise the GC on the implementation and status of the organization's ICP.

(3) Develop, maintain, and publish a five-year USAG FW Internal Control Evaluation Plan (ICEP) identifying functional areas for evaluation, the AUM responsible for conducting the evaluation, when the evaluation is to be conducted, and governing ARs.

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(4) Develop and maintain a roster of USAG FW AUMs (enclosure 1).

e. Senior functional military/civilian manager within each of the Garrison major functional activities (e.g., DPW, DFMWR, DPTMS, RMO, etc.) will serve as AUM for their respective directorate/agency.

f. All assigned USAG FW personnel will:

(1) Complete required annual MICP Awareness training.

(2) Keep their chain of command informed on all internal control related issues.

7. This policy supersedes Garrison Policy #44, SAB, dated 4 October 2015.

8. Proponent for this policy letter is Resource Management Office (RMO), 353-9407/7674/7512.

Encl
Assessable Unit Managers



SEAN C. WILLIAMS
COL, SF
Commanding

DISTRIBUTION:
All Garrison Directorates/Agencies

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USAG-FW ASSESSABLE UNIT MANAGERS (AUMs)

Organization	Senior Functional MGR	Manager Level
CMD GR	Deputy to the GC	GS-15
DPW	Director of Public Works	GS-14
DFMWR	Director of Family and Morale, Welfare and Recreation	NF-05
RMO	Resource Management Officer	GS-14
DPTMS	Director of Plans, Training, Mobilization & Security	GS-14
PAIO	Plans, Analysis & Integration Officer	GS-14
DES	Director of Emergency Services	LTC
PAO	Public Affairs Officer	GS-13
IRACO	Internal Review Officer	GS-13
ISO	Safety Officer	GS-13
DHR	Director of Human Resources	GS-13
EEO	Equal Employment Opportunity Officer	GS-12
RSO	Chaplain	LTC
CLO	Consolidated Legal Officer	MAJ
HHC	HHC USAG Commander	CPT