



DEPARTMENT OF THE ARMY
U.S. ARMY MILITARY DISTRICT OF WASHINGTON
JOINT FORCE HEADQUARTERS-NATIONAL CAPITAL REGION
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ANRM

MAR 14 2016

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Policy Letter – Internal Control Process – Memorandum #16

1. REFERENCES.

- a. Office of Management and Budget (OMB) Circular A-123, subject: Management's Responsibility for Internal Control.
- b. DoD Instruction 5010.40, subject: Managers' Internal Control (MIC) Program Procedures.
- c. AR 11-2 (Managers' Internal Control Program).
- d. Memorandum, JFHQ-NCR/USAMDW, subject: Operating Procedure – Internal Control Process – Memorandum #19.

2. PURPOSE. To provide policy and guidance on implementation of the Internal Control Program (ICP) IAW the referenced documents.

3. APPLICABILITY. This policy applies to all Joint Force Headquarters-National Capital Region/U.S. Army Military District of Washington (JFHQ-NCR/USAMDW) personnel under the command of the Commanding General, JFHQ-NCR/USAMDW.

4. RESPONSIBILITIES.

- a. The JFHQ-NCR/USAMDW J/G8 is designated as the Senior Responsible Official for JFHQ-NCR/USAMDW with overall responsibility for ensuring the implementation of this command's internal control program.
- b. Assessable Unit Managers (AUM) will be designated via memorandum by the Commanding General, JFHQ-NCR/USAMDW, and will ensure compliance with this policy and all applicable regulations and guidance.
- c. The Chief of Staff is the AUM for those JFHQ-NCR/USAMDW staff sections without a Colonel or GS-15 level Director.

5. POLICY.

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a. The JFHQ-NCR/USAMDW will fully comply with the internal control requirements as prescribed in AR 11-2. 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. Internal controls are integral rules, procedures, techniques, and devices that provide reasonable assurance our organization is operating effectively and efficiently, producing reliable financial reports and complying with applicable laws and regulations. In short, internal controls are management tools to ensure that what should occur in daily operations does occur on a continuing basis. These are the key components of the ICP.

b. All AUM are responsible for understanding and applying the Comptroller General Standards for Internal Control in the Federal Government (reference 1.c.) and for conducting periodic evaluations of key internal controls identified by Headquarters, Department of the Army (HQDA) functional proponents in applicable Army regulations.

c. We must understand our responsibilities, train our managers, and implement internal controls that:

- (1) Are identified as key internal controls by HQDA functional proponents.
- (2) Pertain to the DoD High Risk Areas identified by the OMB.
- (3) Pertain to any other high-risk areas identified by DoD, NORTHCOM, or Army leadership.
- (4) Pertain to areas or vulnerability that you have identified.
- (5) Directly support the accomplishment of DoD, NORTHCOM, or Army goals.

d. We must be forthright in reporting material weaknesses in key internal controls. The chain of command should encourage the prompt and full disclosure of such problems ensuring that commanders and managers are not penalized for this. Once identified and reported, we will promptly correct material weaknesses.

e. Commanders and managers with internal control responsibility down to the AUM level must include an explicit performance objective in their evaluation report as prescribed by OMB Circular A-123 and AR 11-2, paragraphs 2-11 (b).

f. The JFHQ-NCR/USAMDW Operating Procedure – Internal Control Process – Memorandum #19, prescribes responsibilities, and further enumerates policies and procedures

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for administering the JFHQ-NCR/USAMDW ICP and reporting material weaknesses IAW OMB Circular A-123 and AR 11-2.

6. PROPONENT. The JFHQ-NCR/USAMDW J/G8 is the proponent for this policy. The POC is the Chief of Joint & Programming Division, (202) 685-1948, or DSN 325-1948.



BRADLEY A. BECKER
Major General, US Army
Commanding

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CF:

Director, Inter-American Defense College (IADC)

Commander, 212th MP Detachment (IMNE-BEL-ESD)

Commander, 241st MP Detachment (IMNE-MEA-MP)