

From: Lt Col Annette Waddelow
To: directorates, ES MEPS, MCOE,MCOW, WS MEPS
Date: 1/15/99 3:09PM
Subject: Msg 1-99-JAN-13 (IMC 1, USMEPCOM Reg 37-1)

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Msg I-99-JAN-13

<WORD Attachment Enclosed>

Please save the attached file in Microsoft Word, do not print from e-mail.

IMC Effective Date: 24 February 1999

IMC Review Suspense: 12 February 1999

From MRM-LO

Subj IMC 1 to USMEPCOM Reg 37-1, 15 Apr 97, USMEPCOM Financial Management

To HQ USMEPCOM Directorates and Special Staff Officers
All Sector and MEPS Commanders

1. This interim message change (IMC) updates the management evaluation control checklist at appendix C, of this regulation, and rescinds appendix D of USMEPCOM Cir 20-1, 1 Feb 96.

2. File this sheet in front of the regulation until it is superseded or rescinded.

3. The attached file (**37-1ril.doc**) contains the following changes:

Remove page(s) **Insert page(s)**

C-1 and C-2 C-1 and C-4

4. This IMC is released for implementation on the effective date and for coordination as prescribed in USMEPCOM Reg 25-32, figure F-5. The MIM-SS Records Management NCO has uploaded it to the USMEPCOM Electronic Pubs/Forms Library "Regs" subdirectory. The contents of this message and the attached file are filed under "**37-1ril.doc**"

5. **For HQ USMEPCOM Directors and Special Staff Officers:** This message requires HQ USMEPCOM staff to review this IMC. All comments, suggested improvements, concurrences, and nonconcurrences should be submitted to the POC identified in paragraph 8.

6. **For Sectors:** C I to USMEPCOM Reg 25-32, paragraph 4-5.3d, requires each sector to coordinate the IMC with a minimum of seven MEPS of their choosing. All comments, suggested improvements, concurrences, and nonconcurrences should be submitted to the POC identified in paragraph 8.

7. **For MEPS:** This message directs implementation of the IMC on the effective date stated above. You will be notified by your sector if you need to formally review/coordinate on this message.

8. Point of contact for the contents of this IMC is Susan Lucas, MRM-PB, DSN 792-3680, extension 7311 or commercial (847) 688-3680, extension 7311. If MEPS have questions about this IMC, please call

your sector. If sectors have any IMC administrative questions, please call Lt Col Waddelow, MXO, DSN 792-3680, extension 7572 or commercial (847) 688-3680, extension 7572.

CC: MIM – Support Services

***Appendix C**
Management Control Evaluation Checklist

C-1. Function

The function of covered by this checklist is MEPS Financial Management.

C-2. Purpose

The purpose of this checklist is to assist MEPS personnel in evaluating the key management controls listed below. It is not intended to cover all controls.

C-3. Instructions

Answers must be based on the actual management controls (e.g., document analysis, direct observation, sampling, simulation, etc.). Answers which indicate deficiencies will be explained and corrective action indicated in supporting documentation. These management controls must be evaluated at least once every 5 years. Certification that the evaluation has been conducted must be accomplished on DA Form 11-2-R (Management Control Evaluation Certification Statement).

C-4. Test questions

a. Are the following documents on hand?

(1) Copy of automated database Commitment Accounting System (dCAS) reports (obligations without commitments and commitments unequal to obligations) (current fiscal year).

(2) Status of funds reports.

(3) Funding target documents (current fiscal year).

(4) Joint review of unliquidated obligations.

(5) DD Form 44 (Purchase Request) (if applicable).

(6) Requests for overtime.

(7) Time cards (current fiscal year).

(8) Appointment orders for delegation of funds (commander and support group supervisor (SGS)).

(9) Monthly obligation plan.

(10) Temporary duty orders (closed) (current and last fiscal year).

(11) Standard Army Finance System (STANFINS) obligation report (current fiscal year).

(12) Nonstock Fund Orders and Payable (NSFOP) monthly listing (current fiscal year).

(13) Reconciled bank card invoices.

(14) OPM E-613 (OPM Testing Certification) and SF 1080 (Voucher for Transfer Between Appropriations or Funds) (OPM billing).

(15) DD Form 250 (Material Inspection and Receiving Report) (if applicable).

b. Has the delegation of funds certification authority been prepared?

c. Has an individual been cross-trained in budget/accounting duties? Is her or she listed on the user access list in the automated Informal Cost Record (ICR)/database Commitment Accounting System (dCAS) with a separated identification and password?

d. Does the cross-trained individual have unrestricted access?

e. Has a status of funds report been submitted each month to the commander?

f. Have all direct obligations been posted to the automated ICR/dCAS and are the funds available figures reported to the commander and to the HQ USMEPCOM accurate?

g. Have monthly reconciliations between STANFINS and the ICR/dCAS been correctly completed and is a balanced Reconciliation Report (ICR/Status of Funds Report (dCAS)) on file for each month?

h. Are obligations posted to the ICR and submitted to Defense Accounting Support Activity-Indianapolis (DASA-IN) in the month which they occur?

i. Does the Status of Funds Report show that the MEPS has not exceeded the quarterly allotment of any other target(s) issued to the MEPS on funding target documents (FTD)?

j. Are all commitment documents posted to the dCAS as commitments?

k. Is an automated dCAS maintained for all direct funds received on FTDs?

l. Is the Non-Stock Fund Orders and Payable (NSFOP) (STANFINS File MK) listing being reconciled with documentation maintained at the MEPS?

m. Was the NSFOP listing used in the certified reconciliation between the MEPS and DASA-IN appropriately annotated and is a copy maintained on file at the MEPS?

n. Have consecutively numbered USMEPCOM Forms 702 (Daily Record of Civilian Medical Services) been submitted to the SGS?

o. Have DA Forms 3904 (Public Voucher for Medical Examination) been correctly signed by the CMO or other station medical personnel who have been designated, in writing, by the MEPS commander to sign for the CMO?

C-5. Supersession

This checklist supersedes the checklist in USMEPCOM Circular 20-1, appendix C.

C-6. Use of DA Form 11-2-R

DA Form 11-2-R (Management Control Evaluation Certification Statement) is designed to document any

management control evaluation. Evaluations at the MEPS must be documented on this form. To use the form, just fill in the appropriate blocks. The assessment unit is the MEPS section or topic reviewed (e.g., processing, medical, preenlistment interview, drug and alcohol testing, Human Immunodeficiency Virus, temporary duty, etc.). The methodology used, to conduct the evaluation(s) could be the management control evaluation checklist(s) (located in an appendix of the prescribing regulation) or whatever method used to review the area listed in block 3. The next block lists who completed the evaluation and when it was conducted. The completion of the remarks block is self explanatory. The certification is made by the person in charge of the area evaluated. For sample of a completed form see figure C-1.

MANAGEMENT CONTROL EVALUATION CERTIFICATION STATEMENT		1. REGULATION NUMBER USMEPCOM Reg 37-1
For use of this form, see AR 11-2; the proponent agency is ASAIFM.		2. DATE OF REGULATION ddmmyy
3. ASSESSABLE UNIT Area being reviewed or evaluated		
4. FUNCTION The specific item(s) being reviewed or evaluated		
5. METHOD OF EVALUATION (Check one)		
<input checked="" type="checkbox"/>	a. CHECKLIST	b. ALTERNATIVE METHOD (Indicate method)
APPENDIX (Enter appropriate letter) J		
6. EVALUATION CONDUCTED BY		
a. NAME (Last, First, MI) Doe, Cooper D.		b. DATE OF EVALUATION ddmmyy
7. REMARKS (Continue on reverse or use additional sheets of plain paper)		
<p>a. All evaluations must be supported by specific documentation. At a minimum, supporting documentation must clearly indicate:</p> <ul style="list-style-type: none"> - Who conducted the evaluation. - The date of the evaluation. - The methods used to test key management controls (management evaluation control checklists, spot checks, network reviews, etc.). - What management control material weakness, if any, were detected (discrepancies). - What corrective actions were taken. <p>b. Reporting organizations (MEPS, sector, directorate) must maintain copies of their annual statements, along with complete supporting documentation.</p> <p>c. Organizations tracking material weaknesses must maintain documentation on:</p> <ul style="list-style-type: none"> - Status. - Effectiveness of corrective actions. - Validation of corrective actions. <p>d. Retention of documentation must be in accordance with the modern army recordskeeping system:</p> <ul style="list-style-type: none"> - Assessable units (MEPS, sector, directorate) retain most recent management control evaluation. - Reporting organizations (MEPS, sector, directorate) retain annual statements and supporting documents for 2 years. - Reporting organizations (MEPS, sector, directorate) retain material weaknesses for 2 years. 		
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 John A. Doe, Commander		b. DATE CERTIFIED ddmmyy
(2) Signature John A. Doe		

Figure C-1. Sample of a completed DA Form 11-2-R