

Internal Control Evaluation Checklist - Distribution and Execution of Funds

Office Performing Evaluation:

Individual Performing Evaluation:

Date Evaluated:

Signature:

Function. The function addressed in this evaluation is Distribution and Execution of Appropriated Funds.

Purpose. To assist identify your organization Assessable Unit Mangers in evaluating key budget execution controls. This is not intended to cover all controls.

Test Questions.	YES	NO
a. Is there supporting documentation for all funding documents issued?		
b. Does the operating agency verify availability of funds prior to withdrawal of funds?		
c. Are trends in obligation adjustments (either upward or downward), that occur after an appropriation expires, identified and analyzed to minimize reoccurrence?		
d. Are periodic reviews of obligations and unliquidated obligations performed in accordance with Chapter 28 of DFAS-IN 37-1?		
e. Is all required documentation promptly provided to the supporting accounting activity when a commitment/obligation of funds is required?		
f. Is monthly performance against monthly obligation plans evaluated and are monthly deviations of greater than +/- 5% researched to determine the cause of the deviation?		
g. Are periodic reviews being conducted, at least quarterly, to review and analyze budget execution?		
h. Is every reasonable effort made to resolve all of an appropriation's unliquidated obligations before that appropriation closes?		
i. Is a timely distribution made each time appropriated funds are received?		

INTERNAL CONTROL EVALUATION GUIDE

Function: TIME AND ATTENDANCE MANAGEMENT

Purpose: The purpose of this checklist is to assist the IMA activity's directors and managers with evaluating the key internal controls listed below. It is not intended to cover all controls over this function.

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Test Questions:

1. Has the IMA activity assigned an administrative officer who adequately tracks and processes the time and attendance of employees?

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3. Is a DA Form 5172-R, "Request, Authorization, and Report of Overtime" being completed for each overtime action, with the appropriate justification and signatures?

4. Are requests for overtime being scheduled with written advance approval of the work being accomplished? (Yes, no, or partially)

If no or partially:

a. How many activity overtime requests were not scheduled and approved in writing ahead of time?

b. Of those, how many were justified due to emergency circumstances (such as requirement to support a short notice deployment, national hurricane relief, homeland security response, etc.)?

c. Of the overtime actions sampled that did not have advance written approval, list the reason for each one and point out any trends or patterns among the reasons.

5. Is overtime being granted only in situations when essential work cannot be accomplished during the normal work hours?

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7. Are supervisors using the minimally acceptable rank and grade level qualified available employee to perform the required overtime before approving OT for higher graded employees?

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9. Are supervisors conducting quarterly reviews and analysis of overtime in order to better manage their annual civilian labor costs?

Evaluator: _____

Title: _____

Signature: _____

Date: _____

Describe how evaluation was conducted:

List and attach documentation that illustrates the evaluation (e.g., datacall memo and responses; samples of data; interview notes; memos for record; email messages; ISR data; PMR results; audit report; etc.):

Internal Control Evaluation Checklist - Manpower Management

Office Performing Evaluation:

Individual Performing Evaluation:

Date Evaluated:

Signature:

Function. The function addressed in this evaluation is Manpower Management

Purpose. To assist identify your organization manpower managers in evaluating key internal controls for manpower programs as listed below. This is not intended to cover all controls.

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Test Questions.

a. Are position management and organization structure prescribed by AR 570-4, Chapter 3, Section I-III followed?

Answer:

b. Is special duty used to meet mission requirements only when absolutely necessary and monitored closely to minimize impacts on both the unit and the soldier?

Answer:

c. Are allocations for the current and budget year based on validated requirements?

Answer:

d. Are management/support functions accounted for in AMHA? Are these functions assigned to the AMHA?

Answer:

e. Is assurance provided that management functions are accounted for in AHA and that management and support functions are not assigned or transferred to non-AMHA?

Answer:

f. Are positions documented as operational flying limited to those that meet the general criteria in Table 6-1, AR 570-4?

Answer:

g. Are requirements based on validated workload and arrived at by an approved manpower requirements determination process?

Answer:

Internal Control Evaluation – Contracting Officer’s Representatives (COR)

Office Performing Evaluation:

Individual Performing Evaluation:

Date Evaluated:

Signature:

Function. The function covered by this evaluation is the administration of Army Contracting Officer’s Representatives (COR).

Purpose. This evaluation is a tool to assist Assessable Unit Managers (AUMs) and Internal Control Administrators (ICAs) in evaluating the key internal controls for CORs outlined below. It is not intended to cover all controls.

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Test Questions:

1. Do AUMs maintain a listing of active CORs to ensure adequate visibility and tracking of COR assignments, workload, and training?
2. For service contracts greater than \$2,500 (or the established internal threshold), is each COR nominated, in writing, with a nomination memorandum outlining the COR appointee’s qualifications and training prior to contract award?
3. Do CORs maintain the minimum training standards established by the Department of Defense, Department of the Army, and internal regulations?
4. Do CORs have appropriate workloads to ensure their COR duties can be adequately accomplished?
5. Are COR duties included in the COR’s annual performance objectives?
6. Do COR supervisors verify COR job performance with the contracting officer as part of the annual appraisal process?
7. Do COR contract files include documentation supporting contract surveillance and required written records (as outlined in DFARS Procedures, Guidance, and Information (PGI) 201.602-2)?
8. Do CORs verify that contractors input all required data into the Contractor Manpower Reporting Application (CMAR)?
9. Do CORs enter contractor performance data into the Contractor Performance Assessment Reporting System (CPARS)?

Internal Control Evaluation - Purchase Card Program

Offices Performing Evaluation:
 Individual Performing Evaluation:
 Date Evaluated:
 Signature:

Purpose. To assist identify your organization in evaluating key internal controls over the Government Purchase Card. This is not intended to cover all controls.

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Test Questions.

	YES	NO	
Does the Billing Official have a Letter of Appointment, which designates him as billing official?			Date of appointment
Has the Billing Official received GPC and procurement ethics training?			Date of trainings: GPC Procurement Ethics
Is the Billing Official's supervisor also a Cardholder?			
Does the Billing Official review Cardholder statements each month?			
Does the Billing Official certify and process monthly billing statements within five business days of receipt?			
Does the Billing Official promptly notify the AOPC when a cardholder departs, retires or no longer needs a card?			
	YES	NO	

Has the Billing Official notified the AOPC of lost/stolen cards within five business days of discovery?			
When violations of Cardholder procedures are discovered or improper purchases have been made, has the AOPC been notified?			
Does the Billing Official coordinate card dollar limits with the AOPC and G8 when accounts are established?			
Does Billing Official maintain original supporting documentation for closed accounts in accordance with FAR 4.805?			
Does the Billing Official coordinate with the Property Book Office to verify that accountable property is documented?			
Does the Billing Official coordinate with the G8 to establish proper accounts for funding all cardholders?			
Has Billing Official been formally appointed as a Certifying Officer?			Date of Appointment
Are procedures in place to address the deployment of a cardholder?			
How many cardholder accounts have been reviewed by the AOPC during the year?			
Has an adequate Cardholder to Billing Official ratio been maintained?			
What is the percentage of randomly selected transactions that were reviewed during the fiscal year? _____%			

	YES	NO	
Does the Cardholder have a letter delegating specified procurement authority? Date of letter _____			
Has the Cardholder received GPC and procurement ethics training?			Date of trainings: GPC Procurement Ethics
Has the Cardholder participated in refresher training sessions or received refresher training material?			
Does the Cardholder know and comply with his or her monthly spending limits?			
Do the monthly spending limits for each Cardholder account adequately address supply requirements?			
Are spending limits higher than monthly buying activity?			
If the Cardholder is required to use both appropriated and non-appropriated funds, does he or she have a separate card for each type of funds?			
Does Billing Official ensure that all purchases are entered in the Servicing Bank's electronic purchase log?			
Does the Cardholder obtain and retain written records of all required pre-purchase approvals and authorizations?			
Were any unauthorized purchases made by the Cardholder?			
Was approval subsequently sought and obtained and was the Cardholder disciplined?			

	YES	NO
If the purchase was improper, how did the Billing Official address the deficiency and was the G8 notified?		
Does the Cardholder safeguard his or her card (for example, by not allowing others to use his or her card)?		
Does the Cardholder reconcile all transactions and approve the billing statement within three business days of its receipt?		
Does the Cardholder document all transactions that posted to the billing statement but were not received, and utilize a tracking system to verify their subsequent delivery?		
Does the Cardholder maintain supporting documentation for purchases?		
Does the Cardholder reconcile transactions throughout the billing cycle?		
Does the Cardholder follow the appropriate procedures for disputing transactions?		
Does the Cardholder comply with provisions of FAR Part 8 regarding mandatory sources of supply and services?		
Does the Cardholder rotate sources when placing repeat orders?		
Has the Billing Official ever acted on behalf of the Cardholder during the review period?		
Does the Cardholder use the reallocation feature of CARE properly?		

MANAGEMENT CONTROL POLICY
INSTALLATION REAL PROPERTY MANAGEMENT

a. Verify the accuracy of the installation's RPI:

(2) Key items to verify include:

(a) Correct Design Use Category Code (CATCODE) that reflects the current design of the facility (see DA PAM 415-28 for correct codes).

(b) Correct Current Use Category Code (CATCODE) that reflects any temporary diversions (see DA PAM 415-28 for correct codes).

(c) Accurate Year Built and/or Acquired for each facility.

(d) Accurate Area (UM1) or Capacity (UM2) for each facility (see DA Pam 415-28 for correct UM1 and UM2).

(e) Current Occupants of each facility identified by a valid Unit Identification Code (UIC) (valid UICs obtained from ASIP POC).

(f) Last Inspection Date

(g) Identification of Historical facilities (obtained from the Environmental, Cultural Resource Office).

(i) Net Usable Square Feet. This is key in accurately determining utilization rates

(j) Sustainment and Replacement Fund Codes and Organization Codes.

(k) Ensure new facilities and capital improvements to existing facilities are posted into the RPI in a timely manner:

(l) Utilization rate for the design use(s) and overall facility as per AR 405-70

(4) The DD Form 1354 is the key to recording new construction of facilities as well as capital improvements/decreases to existing facilities. The following controls will be applied at a minimum:

(c) Real Property Office is to post capitalization data within ten (10) working days after acceptance of the DD Form 1354.

(g) Keep the original date of capitalization to include the improvement beneficial occupancy date when adjusting costs resulting from the receipt of final DD Form 1354 or correcting any erroneous postings.

(6) The Real Property Officer will be included in the final inspection for acceptance of all facilities projects. This final inspection will be a joint inspection with the project engineers/managers and the real property accountable officer.

(7) A tracking system will be developed for all transactions received in the real property office. The vouchers will be date stamped in the real property office and logged in the voucher register.

(8) Ensure the posting of disposals of existing facilities from the RPI in a timely manner:

(b) Once a facility is disposed, you must do the following:

- Enter the disposal date completed and the date dropped from the inventory on the IFS disposal screen
- Set the reportability code for the facility to "D" on the Real Property Facility Screen.

(9) Ensure records reflecting land (91XXX or 92XXX) are not part of a multiuse facility. Keep all land records separate from other facility types.

(12) Cost Definitions.

(a) Acquisition Cost. Acquisition cost is the original purchase cost less any purchase discounts.

(b) Book Value. Book value is the recorded cost of a real property asset, less its accumulated depreciation.

(d) Recorded Cost. The recorded cost or value shall include the amount(s) paid to bring the property to its form and location suitable for its intended use. This shall include ancillary costs.

Ancillary Costs include:

- (a) Amount paid to vendor.
- (b) Labor and other direct or indirect costs to construct.

- (c) Engineering, architectural and other outside services for designs, plans, specifications, and surveys.
- (d) Acquisition and preparation costs of buildings and other facilities.
- (e) Direct costs of inspection, supervision, and administration of construction contracts and construction work.
- (f) Legal and recording fees and damage claims.
- (g) Fair value of facilities and installed equipment donated.
- (h) Interest paid (not including late payment interest penalties).

(13). Real Property Costs/Values.

- The cost of similar assets with auditable source documents on the same installation wherever possible.
- Engineering cost estimates for newer, higher value assets discounted for inflation since the acquisition date.
- Plant replacement value (PRV) for older, lower value assets.

(c) Purchased Real Property. The costs to be recorded for purchased real property shall be its acquisition cost plus applicable ancillary costs.

(15) Donated Real Property. The cost to be recorded for Real Property acquired by donation, execution of a will or judicial process, excluding forfeiture, shall be its estimated fair value at the time of acquisition.

(16) Exchanged Real Property. The cost to be recorded for real property acquired through exchange shall be the fair market value of the property surrendered at the time of exchange.

(17) Seized and Forfeited Real Property. The cost recorded for real property acquired through seizure or forfeiture shall be its fair market value.

(22) A Management Control Evaluation Guide is attached below. This evaluation is to be conducted in accordance with AR 11-2, Management Control. It is recommended the Installation's existing management review process be used.

(23) Installations are to have Management Controls and all pertinent regulations/policies available in each real property office.

MANAGEMENT CONTROL EVALUATION GUIDE
INSTALLATION REAL PROPERTY MANAGEMENT

A. Function

The function covered by this checklist is Installation Real Property Management.

B. Purpose.

The purpose of this checklist is to assist the Assistant Chief of Staff for Installation Management

C. Instructions

1. Are the pertinent regulations/policies (AR 405-45/DA PAM 405-45, AR 415-28/DA PAM 415-28) on Installation Real Property Management available in the real property office?
2. Is a tracking system (voucher register) being used in the Real Property Office to track DD Form 1354's, DA Form 337's or Real Estate Instruments?
3. Were the DD Form 1354's, DA Form 337's or Real Estate Instruments properly tracked on the voucher register?
4. Was the Real Property Accountable Officer included in the final inspection for acceptance of all facility projects?
5. Were the DD Form 1354's completed by the project engineers/managers and submitted to the real property office within 10 working days of project completion?
6. Were the DD Form 1354's accurately completed by the project engineers/managers or did the real property office return them for corrections?
7. Were the DD Form 1354's returned to project engineer/managers for inaccuracies corrected and resubmitted to the real property office within 10 working days?
8. Were the DD Form 1354's capitalization data entered into the Real Property Inventory within 10 working days of acceptance?
9. Was the original date of capitalization kept when adjusting costs resulting from the receipt of final DD Form 1354 or correcting any erroneous postings?

10. If the DD Form 1354 was posted after the FY that project was completed, was it recorded with the date that the acquisition or capital improvement actually occurred?
11. Is all building usage properly identified on the DD Form 1354 and recorded in the real property inventory?
12. Has a diversion been done when use of a facility has changed from the design use for a short period of time not to exceed 3 years?
13. Has a conversion been done when use of a facility has changed from the design use when use is more than a 3 year period?
14. Do all facilities to include land have a dollar value recorded and supported by appropriate documentation?
15. Did the Real Property Accountable Officer verify line by line that the DA Form 1354 data had been accurately entered into the real property inventory?
16. Were facilities planned for disposal properly recorded in the real property database in the Integrated Facilities System with the planned disposition code and proposed year of execution?
17. Were DA Form 337's accurately completed within 10 working days of disposal completion?
18. Were disposed facilities correctly identified with appropriate disposal information in the real property database in the Integrated Facilities System within 10 working days from disposal completion?
19. If disposed facility was removed in the next fiscal year after disposal completion, did the disposal completion date reflect the actual date of disposal completion and were remarks included that explained the delinquency of posting?
20. Are land records (91XXX or 92XXX) a separate facility number from buildings, structures, or utilities?
21. Has grant information been accurately recorded in the real property inventory (type instrument, start/end dates) and space assignment been completed?
22. Were leasehold improvements recorded with a proper capitalization voucher and entered into the real property inventory as a capital improvement?

23. Were all real property changes included in the real property inventory by Close of Business on the last working day of September?

26. Are the physical inventory surveys kept on file in the building information file in the real property office?

Evaluator: _____ **Title:** _____

Signature: _____ **Date:** _____

Describe how evaluation was conducted:

List and attach documentation that illustrates the evaluation (e.g., datacall memo and responses; samples of data; interview notes; memos for record; email messages; ISR data; PMR results; audit report; etc:

Internal Control Evaluation - Travel Approval and Voucher Certification

Offices Performing Evaluation:
 Individual Performing Evaluation:
 Date Evaluated:
 Signature:

Function. The function addressed in this evaluation is Travel Approval and Voucher Certification.

Purpose. To assist identify your organization in evaluating key internal controls over Travel Approval and Voucher Certification. This is not intended to cover all controls.

Test Questions.

INTERNAL CONTROL EVALUATION CHECKLIST TDY APPROVAL	YES	NO
Does the mission require the physical presence of individuals at itinerary locations?		
Have alternatives been considered (teleconference, correspondence, local training, etc.) before authorization of travel orders?		
Are the number of travelers consistent with related factors of technical complexity, performance milestones, or prescribed attendance?		
Does approximate number of days on TDY exceed elapsed time required to complete assignment and minimize unproductive TDY on weekends and holidays?		
Is a city TDY location shown only when the duty will actually be performed in the commercial sector and it is known that government quarters is neither available nor appropriate for the traveler?		
Is travel performed by the most expeditious and economical mode of transportation?		

	YES	NO
Is rental car authorization consistent with the need for local travel at the TDY location realities of public transportation, cost of taxi/airport limousine service, and number of travelers?		
If a rental car is required, is it authorized in the remarks section of the DD Form 1610?		
When POV is authorized, is local mileage in and around TDY point authorized in the remarks section?		
Are requests for TDY travel prepared, submitted for review, and approved at the earliest practical date to allow for the following:		
· Taking advantage of available discounts for early airline bookings?		
· Allowing the traveler to take advantage of government quarters?		
· Allowing time for traveler to obtain a travel advance, if necessary?		
· Combining visits within the same geographical area instead of separate trips?		
INTERNAL CONTROL EVALUATION CHECKLIST		
TDY VOUCHER CERTIFICATION		
Is the claim presented on an original travel voucher, typed, or handwritten with an original signature and date or digital signature?		
Are the basic orders with amendments, if any, attached to the claim?		
Does the lodging receipt reflect single occupancy?		
If meals were paid for or furnished by the Government at the TDY site, did the traveler indicate in the remarks section of the travel voucher which meals and the dates they were provided?		

	YES	NO
When a registration fee is authorized and claimed, does a statement on the claim indicate whether or not the registration fee included charges for luncheons or banquets?		
Are claims reasonable, and are claims of \$75 and up supported by a receipt?		
If rental car expenses are claimed, was authorization shown on the DD Form 1610?		
Was the rental car size selection based on the most economical and fuel-efficient type car available to meet the traveler's needs?		
Is the claim for local in-and-around mileage at TDY point reasonable, based on the location of lodging when POV is authorized?		
Are original receipts for rental cars and lodging attached, regardless of amount?		
Has a copy of the ticket showing the carrier and cost of fare been attached to the claim?		
Has the claim been submitted to the travel reviewing official within 10 calendar days after the completion of travel?		
Is the claim reasonable and consistent with the mission and claims for reimbursement in harmony with those authorized on DD Form 1610?		
Are flagged items on the travel documents adequately addressed by the traveler?		

AUTHORIZATION PROCESS FOR DIRECT PURCHASES FROM PRIME VENDORS

Suggested evaluation questions:

Does the organization have a written policy and procedure that requires staff members to obtain approval from a separate authority prior to making a prime vendor purchase?

Does the written policy/procedure appear to be appropriately applied and executed by staff?

Are budget analysts assigned to track and execute funding for all direct prime vendor purchases IAW DOD financial policy?

If the prime vendor purchase procedure is outlined within a contract statement of work (SOW), are the applicable parties within your organization following the SOW procedures correctly, and is the appropriate party enforcing the SOW?

Give 2-3 examples:

From your evaluation, do you find that your organization overall is making only authorized prime vendor purchases?

Evaluator: _____ **Title:** _____

Signature: _____ **Date:** _____

Describe how evaluation was conducted:

List and attach documentation that illustrates the evaluation (e.g., datacall memo and responses; samples of data; interview notes; memos for record; email messages; ISR data; PMR results; audit report; etc.)

DEFENSE BUSINESS SYSTEM MODERNIZATION CERTIFICATION APPROVAL

2) the certification by the approval authority is approved by the Defense Business Systems Management Committee.

For more information: <http://www.defenselink.mil/dfas/legislative/FY05/section8083-2005.htm>

What does 10 U.S.C. 2222 require in regard to "defense business system modernizations?"

What if funds are obligated without certification and approval required by 10 U.S.C. 2222?

What is a "defense business system?"

What is a "defense business system modernization?"

The acquisition or development of a new defense business system; or an significant modification or enhancement of an existing defense business system (other than necessary to maintain current services.).

Do Commercial off-the-shelf (COTS) acquisitions also require certification?

Yes.

Does the \$1M threshold apply to the *annual* cost, or the *total* cost of a modernization, or to the *life cycle* cost of all program modernizations?

It applies to the total cost of the modernization from concept refinement phase, or pre-initiation phase, to deployment (but not including operation and support (i.e., sustainment phase)).

Evaluator: _____ **Title:** _____

Signature: _____ **Date:** _____

Describe how evaluation was conducted:

List and attach documentation that illustrates the evaluation (e.g., datacall memo and responses; samples of data; interview notes; memos for record; email messages; ISR data; PMR results; audit report; etc.):

AR 385-64 (Explosives Safety) Management Control Checklist

(Developed by Fort Lewis)

		Yes	No	N/A
Jan-00	Is overall organizational responsibility for explosives safety management clearly assigned to the Installation Safety Director?			
Jan-00	Is there evidence of close			
Jan-00	Is there a clear line of direct communication to the Garrison Commander on explosives safety issues?			
Jan-00	Is there adequate and competent staff for explosives safety management?			
Jan-00	Do qualified personnel perform at least semi-annual safety inspections of all explosive storage areas? (not including arms rooms)			
Jan-00	Is a copy of the certified explosives license maintained at the ISO for all on post ammunition storage areas including ammunition/storage magazines, bunkers, small arms rooms, etc?			
Jan-00	Are copies of the certified explosives licenses maintained at all the ammunition/storage magazines, bunkers, and other licensed locations?			
Jan-00	Are explosives licenses certified and dated by the ISO, QASAS, Ammunition Supply Point?			
Jan-00	Does the ISO:			
10a	Participate in the preparation of requests for explosives storage licenses, renewals, safety waivers/exemptions, and site plans for activities to include tenant activities on the installation?			
10b	Conduct an annual review of the explosives storage licenses for compliance and encroachment? (Review includes on-site inspection of area)			
10c	Review explosives actions for accuracy and completeness prior to forwarding to the IMA Safety Office?			

10d	Maintain records of biannual lightning protection system test reports and semi-annual visual inspections?			
10e	Review QASAS inspection reports?			
Jan-00	Is there a formal training and certification program for all personnel who handle ammunition and explosives?			
Jan-00	Are explosives safety arcs depicted on installation master plans maps?			
Jan-00	Do ammunition/explosives handling and storage activities all have adequate Standing Operating Procedures (SOPs) for operations and emergencies?			
Jan-00	Is the ISO involved in the review and approval process for ammunition/explosives handling and storage SOPs?			
Jan-00	Are explosives incidents and accidents properly investigated and reported?			

Evaluator: _____ **Title:** _____

Signature: _____ **Date:** _____

Describe how evaluation was conducted:

List and attach documentation that illustrates the evaluation (e.g., datacall memo and responses; samples of data; interview notes; memos for record; email messages; ISR data; PMR results; audit report; etc:

- *
- *
- *
- *

Management Control Evaluation Guide

Base Support Reimbursement and Support Agreement/MOU/MOA Process

1. Function

The function covered by this guide is the administration of the Army Base Support Reimbursement Process

2. Policies. DoD Instruction 4000.19, AR 5-9, Army Reimbursable Policy, current FY funding guidance and the most current IMCOM support agreement guidance.

3. Purpose

The purpose of this guide is to assist commanders and managers in evaluating critical manager's internal controls within this process, as outlined below. It is not intended to cover all controls over the reimbursement and support agreement process.

4. Instructions

5. Evaluation Questions for Garrisons.

b. Does the installation supplier charge all non-Army DoD and Federal customers for measurable and attributable incremental direct support costs? If not, do controls need to be strengthened to correct this?

c. Do required support agreements (DD Forms 1144) exist, or are they in the process of being developed to validate recurring reimbursable arrangements with applicable customers?

d. Is a trained and experienced support agreement manager (or managers) assigned?

e. If an untrained support agreement manager is assigned, has action been taken to acquire required training and the affected region been notified of the training deficiency?

Suggested testing method: Review the correspondence to see what steps the installation has taken to acquire required training for the untrained agreements manager.

f. Is the installation supplier keeping up adequately with the required triennial reviews of support agreements?

Suggested testing method: Review the support agreement manager's tracking records (e.g., spreadsheet) to analyze the percentage of agreements that have received a review or update sometime within the past three years.

g. Are support agreements (DD Forms 1144) signed by both the Resource Management Officer (RMO) and the Garrison Commander IAW the GAO Standard of "separation of duties"?

Suggested testing method: Review a sampling of support agreements on file and note who has signed them.

Suggested testing method: Review a sampling of correspondence and records of rate increase and note number of days notice given to customers. Interview a sampling of customer points of contact.

j. Are draft Memoranda of Agreement (MOA) and Memoranda of Understanding (MOU) forwarded to the region support agreements point of contact and/or HQ IMCOM to determine at what level the MOA or MOU will be signed?

NOTE: All MOAs and MOUs which affect resources will be signed by the HQ IMCOM Commanding General). If not, has the signed MOA and MOU to the region and/or HQ IMCOM for review?

Suggested testing method: Review a sampling of correspondence, MOAs and MOUs to ensure written coordination between the garrison and region support agreements manager has occurred

Evaluator: _____ **Title:** _____

Signature: _____ **Date:** _____

Describe how evaluation was conducted:

List and attach documentation that illustrates the evaluation (e.g., memo and responses; samples of data; interview notes; memos for record; email messages; ISR data; PMR results; audit report; etc:

ACCOUNTABILITY FOR PROPER TRANSPORT/DISPOSAL OF CLASSIFIED MATERIALS

1. Is the command affected by transformation/ BRAC in such a way that it needs to move classified material between facilities?
 - If NO, then no further inspection needed.
 - If YES, proceed with following questions.
2. Has the Command developed a formal plan for the control of classified material during the move?
 - If YES, plan review would be appropriate.
3. Does the command implement measures to minimize the amount of classified material requiring physical transport? i.e.
 - Using electronic copies of information and moving it to servers such as AKO-S and accessing it from new location through SIPRNET. (allowing for proper destruction of physical copies)
 - Conducting a “clean-out” where unneeded physical copies of classified are properly destroyed
 - Transferring electronic copies to recordable media (DVDs, portable hard drives) in order to reduce bulk of material requiring transport.
4. For items requiring transport, does the command implement safeguarding IAW AR 380-5?
 - See Chapter 8, Transmission and Transportation.
5. In the case that the command requires shipment via a commercial carrier, does the command do so IAW AR 380-5, Chapter 8-16?
 - Ensure single line service (also recommend see para 8-8)
 - Properly contain material (also see para 8-9)
 - Ensure prompt retrieval of the material
6. If material is COMSEC, does the command use AR 380-40 as the proper reference for physical movement of the material?
7. Upon completion of the move does the command properly account for the classified material and ensure proper storage at the destination location?

**Equal Employment Opportunity
Internal Control Supplemental Check List**

Name of Installation:	_____
Location of Installation:	_____
New Conditions or Significant Changes:	_____

Function : MD 715	Administrative procedures	Provide Response
Is there a current, signed MD 715, Completed in accordance with guidance issued by the Department of the Army?	Management Directive 715	
Does the EEO Officer submit an annual statement of leadership support to the Garrison Commander, or Deputy Garrison Commander to be included in each director's performance appraisals?	Management Directive 715	
Does the EEO Officer report to no lower than the Deputy Garrison Commander?	Management Directive 715	
Complaint Processing Program	Administrative procedures	Provide Response
Does an EEO Official conduct the precomplaint intake interview (PII) IAW AR 690-600, and record on DA Form 7510, or record information inquiries on DA Form 7509?	AR 690-600, 3-3, 3-5 and 3-6.	
Does the EEO officer coordinate with ADR team (personnel/legal) on a case-by-case basis before offering ADR, in writing, emphasizing to the aggrieved that election to participate in the ADR process is final, and ensure review of all NSAs?	.AR 690-600, 3-7 and 5-13	
Does the EEO counselor conduct the final interview with and issue the Notice of Right to File to the aggrieved person within 30-days of the aggrieved's initial contact with an EEO official?	AR 690-600, 3-9	

If there is an agreement to extend the counseling process beyond 30-days (not to exceed 90 total calendar days), was the agreement obtained in writing?	AR 690-600, 3-9,	
Are paper and electronic complaint files constantly updated and maintained?	AR 690-600, 8-10, et al.	
Where EEO has received a formal complaint, the matter is either accepted or dismissed within 15 calendar days of receipt.	AR 690-600, 4-3	
Are EEO Counselors used by IMCOM certified by the Department of the Army and current in their training requirements (at least 24 hours of continuing counselor training annually in EEO, civilian personnel management practices, law, and directives)?	AR 690-600, 1-19	
EEO Training Program	Administrative procedures	Comment
EEO Counselors receive at a minimum an additional eight hours of continuing counselor training on annual basis to keep them informed of the latest developments in EEO practices and to continually improve their counseling skills.	AR 690-600	
Affirmative Employment Program	Administrative procedures	Provide Response
The current MD 715 Accomplishments Report and Update was prepared, signed and submitted to Division and other reporting organizations not later than the specified suspense.	MD 715	
Management officials are involved in developing MD 715 Plans and Updates by assisting in identifying barriers, developing objectives and implementing action plans to alleviate areas of under-representation. Goals and objectives are monitored.	MD 715	
Special Emphasis Program	Administrative procedures	Provide Response
Program managers or committees have been appointed.	AR 690-12	

SEP Program Managers work under the supervision of the EEO Manager and are aware of their duties and responsibilities.	AR 690-12	
SEP Program Managers have the support of their organizational leadership and are afforded approximately 25% of their time to carry out their duties.	AR 690-12	
Reasonable accommodation guidelines have been established.	Management Directive 715	
Accessibility Survey has been conducted.	Management Directive 715	
DVAAP has been developed and signed by the Garrison Commander.	AR 690-12	
Hispanic Employment Initiatives 9 Point Plan has been developed and signed by the Garrison commander.	AR 690-12	