

**Headquarters
United States Forces Korea
Unit #15237
APO AP 96205-5237**

**United States Forces Korea
Pamphlet 11-1**

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Management Programs

INTERNAL CONTROLS

***This pamphlet supersedes USFK Pamphlet 11-1, dated 20 January 2009.**

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Summary.

a. This pamphlet prescribes responsibilities, policies and procedures for the Headquarters (HQ), United States Forces Korea (USFK) and 8th Army (8A) internal control process in accordance with (IAW) DOD Instruction 5010.40 and Army Regulation 11-2. The Internal Control Evaluation Plan (ICEP) at appendix B identifies functions and subtasks requiring internal control evaluations.

b. Under the internal control process, HQ, USFK and 8A wide evaluations of key internal controls are warranted at least once every two years and high risk key internal controls at least once every year. These mandatory evaluations satisfy the basic requirements of the Federal Managers' Financial Integrity Act of 1982 (Public Law 97-255). Assessable Unit Managers (AUMs) may decide how to evaluate the key controls, using either the standard checklists or existing management review processes. Evaluations must test key controls and document the results and any corrective actions taken.

Summary of Change. This publication has been changed to guide implementation of Fiscal Year (FY) 11 and FY12 internal control evaluations; incorporate organizational title changes; remove the option for deputies to serve as Assessable Unit Managers; and reflect administrative changes included in the current AR 11-2. A full review of its content is required.

Applicability. This pamphlet applies to Headquarters, United States Forces Korea (USFK); and all units, organizations, staff elements and other activities assigned to Eighth Army. It remains in effect during all levels of mobilization. Headquarters, USFK staff activities for which the Army is executive agent are supported by the HQ USFK and 8A internal control process IAW DOD Instruction 5010.40, Managers' Internal Control Program Procedures; and AR 11-2, Managers' Internal Control Program.

Supplementation. Supplementation of this pamphlet and establishment of command and local forms are prohibited unless prior approval is obtained from USFK Assistant Chief of Staff (ACofS), Resource Management (RM) (FKRM-DM), Unit #15237, APO AP 96205-5237. However, Assessable Unit is required to develop and maintain an effective, activity-specific Internal Management Control Evaluation Plan (see for example, paragraphs 1-4c(5) and 1-4d(2)-(5) in this pamphlet).

Forms. USFK forms are available at <http://www.usfk.mil/usfk/>.

Records Management. Records created as a result of processes prescribed by this pamphlet must be identified, maintained, and disposed of according to AR 25-400-2. Record titles and descriptions are available on the Army Records Information Management System (ARIMS) website at <https://www.arims.army.mil>.

Suggested Improvements. The proponent of this pamphlet is USFK ACofS, RM (FKRM-DM). Users may suggest improvements to this pamphlet by sending DA Form 2028 (Recommended Changes to Publications and Blank Forms) to USFK ACofS, RM (FKRM), Unit #15237, APO AP 96205-5237.

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Chapter 1

Introduction

1-1. Purpose

a. This pamphlet prescribes responsibilities, policies and procedures for the Headquarters, USFK and 8A Internal Control Process in accordance with (IAW) AR 11-2. The Internal Control Evaluation Plan (ICEP) at appendix B identifies functions and subtasks requiring internal control evaluations.

b. Under the internal control program, the Assistant Chief of Staff (ACofS), Resource Management (RM), schedules Headquarters, USFK and 8A wide evaluations of key internal controls at least once every two years and high risk key internal controls at least once every year. These mandatory evaluations satisfy the basic requirements of the Federal Managers' Financial Integrity Act (FMFIA) of 1982 (Public Law 97-255). The Assessable Unit Manager (AUM) may decide how to evaluate the key controls, using either the standard checklists or existing management review processes. Evaluations must test key controls and document the results and any corrective actions taken.

1-2. References

Required publications and required forms are listed in appendix A.

1-3. Explanation of Abbreviations and Terms

Abbreviations and terms used in this pamphlet are explained in the glossary.

1-4. Responsibilities

a. Chief of Staff, USFK; and Commanding General 8A

(1) Designate the USFK ACofS, RM and 8A ACofS G8 as the proponent office to ensure that the internal control process is effectively implemented within Headquarters, USFK and 8A.

(2) Respectively, sign and submit annual statements of assurance that describe the effectiveness of internal controls within Headquarters, USFK and 8A to include any material weaknesses and corrective actions plans. (Once signed, USFK ACofS, RM / 8A G8 submits these two annual assurance statements to Assistant Secretary of the Army (Financial Management and Comptroller)).

b. The USFK ACofS, RM, acting through a designated Internal Control Administrator (ICA), provides overall direction for administering the internal control program IAW AR 11-2 and DODI 5010.40, and will -

(1) Publish and maintain the ICEP (i.e., USFK Pam 11-1).

(2) Serve as the focal point for all internal control matters.

(3) Oversee preparation of Headquarters, USFK and 8A annual assurance statements that accurately describe the status of internal controls, and disclose any material weaknesses along with the plans for corrective actions. Office of Undersecretary Defense (Comptroller) and Office of the Assistant Secretary of the Army (OASA) publish annual instructions for the preparation of Annual

Assurance Statements. Likewise, ACofS, RM will provide annual guidance to Headquarters, USFK and 8A organizations to augment or amend guidance contained in this pamphlet, as required.

(4) Identify internal control training requirements and provide annual “train the trainer” training to Internal Control Coordinators assigned to Headquarters, USFK and 8A headquarters and major subordinate commands (MSC). See appendix F.

(5) Monitor material weaknesses on a quarterly basis until corrected and closed. Written status reports are due to the ACofS, RM, quarterly from the date an assessable unit manager (AUM) originally forwarded an Annual Assurance Feeder Statement material weaknesses to the ACofS, RM.

(a) The Department of Defense (DOD) requires that the last milestone of the material weakness corrective action plan shall be validation that corrective actions have resolved the weaknesses. An internal or external audit or inspection activity supervised by a leader other than the AUM responsible for the material weakness shall complete and document validation of the material weakness closure. Material weaknesses may not be closed until this validation milestone has been accomplished.

(b) Validation documentation shall include identification of the audit/inspection activity (e.g., Command Internal Review and Audit Compliance Office; US Army Audit Agency; DOD Inspector General); scope, date and conclusions of the validation auditor/inspector; and recommendations, if any, for further AUM/management corrective action.

(6) Update, and revise, as required, the Assessable Unit (AU) and AUM list (appendix C). As a rule, AUs are staff elements, units and directorates at USFK Headquarters, 8A and MSCs led by a commander or director in the rank/grade of colonel, GS-15 or higher. The AUMs are the commander or director of each AU (at or above colonel or GS-15 level) within Headquarters, USFK staff sections; and 8A staff sections/directorates and MSCs. Deputies may not be designated as activity AUMs. If a Headquarters, USFK staff section or 8A activity proposes to designate an AUM in a grade below colonel or GS-15, the first colonel responsible for oversight of the activity should submit the proposal through command channels to ACofS, RM.

(7) Propose subsequent procedural changes within the Managers’ Internal Control Program (MICP), needed to reflect the HQDA decision to create a single Army Service Component Command (ASCC) in the Pacific, and the pending stand-up of Korea Command.

c. The AUMs for USFK staff, and 8A assigned units and staff sections will -

(1) Provide leadership and support needed to ensure that internal controls are in place and operating effectively.

(2) Designate in writing, an internal control coordinator and provide a copy of the designation to the ACofS, RM internal control administrator not later than (NLT) 30 days after appointment. The internal control coordinator must have a rank/pay grade of O-3, GS-9/KGS-9, or above. The minimum grade requirement for internal control coordinators will not be waived. Intent is that the activity internal control coordinator will have sufficient situational awareness of the activity’s mission, overall priorities, processes, challenges, and transformation initiatives. A contractor cannot serve as an internal control coordinator, AUM or functional manager.

(3) Complete and document training identified at appendix F, and ensure internal control coordinators and all subordinate (functional) managers with internal control responsibilities are trained per appendix F requirements, and understand their internal control responsibilities.

(4) Ensure internal control responsibilities (e.g., AUM appointment) are explicitly stated in support forms and performance appraisal objectives of AUMs, commanders, internal control coordinators, functional managers, and other individuals with internal control responsibilities. For example, the statement on an AUM's support form or performance objective should read: "Serve as Assessable Unit Manager (AUM), oversee effective internal controls, and comply with applicable provisions of AR 11-2 (DOD Instruction 5010.40)."

(5) Ensure an effective, activity ICEP is developed, maintained and implemented. The activity ICEP should present specific internal control responsibilities, identify key internal controls, clearly communicate to subordinate functional managers what areas are to be evaluated within the AU, who will conduct the evaluations, and when evaluations must be completed.

(6) Ensure internal control evaluations are conducted and documented according to requirements specified in appendix A and this pamphlet.

(7) Maintain required documentation on each completed internal control evaluation and assurance statement, subject to audit or inspection, for at least two years IAW AR 25-400-2. Retain documentation related to material weaknesses at least two years after the material weakness has been validated as closed.

(8) Sign and submit an annual statement of assurance that accurately describes the status of internal controls within your organization and complies with DOD Instruction 5010.40, AR 11-2, this pamphlet and annual instructions ACofS, RM will distribute as a tasker prior to the annual due date.

(a) Each AUMs annual assurance feeder statement will address his/her degree of reasonable assurance for overall FMFIA requirements (i.e., Internal Controls over Nonfinancial Operations (ICONO)). Additionally, each AUM within an organization designated as an office of primary responsibility (OPR) for Internal Controls over Financial Reporting (ICOFR) requirements, will address (within the annual assurance statement) his/her degree of reasonable assurance for specified ICOFR segments identified at paragraph 2-3.

(b) Report on material weaknesses and provide a thorough corrective action plan for each material weakness in the annual assurance statement submitted to the ACofS, RM. See appendix D and E. Additionally, submit a quarterly status report to ACofS, RM on actions taken to correct each open material weakness until an external inspection/audit organization validates that the material weaknesses is resolved. Written status reports are due to the ACofS, RM, quarterly from the date the AUM originally forwarded the Annual Assurance Feeder Statement material weaknesses to the ACofS, RM. If a material weakness is not validated as having been corrected before the next Annual Assurance Feeder Statement is due, then an updated material weakness will have to be forwarded with the annual assurance feeder statement to the ACofS, RM, indicating that the material weakness is reoccurring.

(c) Within the assurance statement, confirm that Support Forms and performance plan objectives of AUMs, internal control coordinators, and functional managers contain explicit statements of these managers' responsibilities to implement effective internal controls.

(d) Sign and certify results and procedures used to test each required internal control evaluation on DA Form 11-2 (Internal Control Evaluation Certification - which may be downloaded from <http://www.apd.army.mil>). Submit signed DA Forms 11-2 to the ACofS, RM, as enclosures to the annual assurance statement memorandum.

d. Internal Control Coordinators (designated by each AUM - i.e., within each AU) will -

(1) Advise each AUM on implementation and status of the organization's internal control process.

(2) Identify the organization's internal control training requirements; and accomplish and document this training.

(a) Complete web-based training per appendix F, and attend the annual Internal Control Program training presented by the ACofS, RM internal control administrator. ACofS, RM will distribute a notification prior to this training.

(b) Activity Internal Control Coordinators are responsible to present annual internal control training to AUMs and functional managers, and document this training. This training will be tailored to address the activity's internal control requirements. The AUMs and functional managers may also attend training presented by the ACofS, RM on a space available basis.

(3) Serve as the point of contact within the organization for all internal control matters.

(4) Keep commanders and managers informed about internal control matters.

(5) Develop and maintain an ICEP for the organization IAW this pamphlet and AR 11-2. The procedures for developing your ICEP are -

(a) Review the inventory of functions that require evaluation within: (1) appendix B; and (2) paragraphs 2-1 and 2-2; and identify those applicable to your organization.

(b) Identify other functions that your organization should evaluate and develop test questions to evaluate the function. Ensure that all locally developed alternative evaluation methods are submitted to the ACofS, RM, for approval.

(c) Present all applicable functions, identify key controls, and specify subordinate manager/activity responsibilities in the unit's ICEP.

(6) Maintain an internal control program continuity book.

(a) Ensure this pamphlet, required references at appendix A, and any local guidance that defines internal control responsibilities and required actions are on hand and readily available for use.

(b) Maintain copies of open audit, inspection and staff assistance visit reports of the AU (or have ready access to these reports); track unresolved weaknesses; and use the audit and inspection reports to improve internal processes and internal controls.

(c) Retain required documentation on each completed internal control evaluation and assurance statement, subject to audit or inspection, for at least two years IAW AR 25-400-2 and

AK Supplement 1 to AR 25-400-2. Retain documentation related to material weaknesses at least two years after the material weakness has been validated as closed.

(7) Ensure required internal control evaluations are conducted according to this pamphlet. Evaluations can be completed during that fiscal year (FY) but before submission of the annual assurance statement.

(8) Coordinate preparation of the organization's annual statement of assurance on internal controls. Retain all required documentation in support of the assurance statement and correction of material weaknesses.

(9) Report through the chain of command any material weaknesses in internal controls, establish and implement timely plans to correct material weaknesses, and monitor progress in executing corrective plans until the material weaknesses are resolved. The format to report a material weakness to ACofS, RM (including quarterly status of material weaknesses) is at appendix D.

(10) Review documentation at each level to ensure required actions have been accomplished.

(11) Submit signed internal control evaluation certification (DA Form 11-2) to the ACofS, RM, with the annual statement of assurance.

e. Functional Managers will -

(1) Conduct evaluations of key internal controls. Key internal controls will be evaluated by testing them and documenting the results of the evaluations. Testing may involve one of several approaches such as direct observation, file or document analysis, sampling and/or simulation. As a minimum, supporting documentation (completed DA Forms 11-2) will identify the internal controls evaluated, who conducted the evaluation, the date the evaluation was conducted, what methods were used to test key internal controls, what internal control weaknesses (if any) were detected, and what corrective actions were taken and are in progress.

(2) Identify and report internal control weaknesses detected during reviews and evaluations. A corrective action plan with milestones will be prepared for each weakness.

(3) Prepare a DA Form 11-2 for each internal control evaluation completed, and forward the statement to the internal control coordinator for AUM review and signature.

(4) Retain documentation on each completed internal control evaluation and material weakness, subject to audit or inspection, for at least two years. This will be an item of interest on Command Inspection Program (CIP) inspections for 8A organizations.

(5) Ensure internal control evaluations performed by contractors are conducted according to this pamphlet. If a contractor is expected to conduct internal control evaluations, this additional responsibility must be included as a contract requirement. Such designation does not exempt the government requiring activity from responsibility to accomplish and document thorough surveillance of contractor performance.

(6) Understand and apply the Comptroller General Standards for internal controls in the Federal Government. Enclosure 2 of DOD Instruction 5010.40; and appendix B of AR 11-2 describe these standards.

f. Internal Review Office will -

(1) Provide technical advice, assistance and consultation on internal controls and the adequacy of evaluations and actions taken to correct material weaknesses.

(2) Evaluate the effectiveness of internal control evaluations and actions taken to correct material weaknesses during the normal course of program reviews.

(3) Inform ACoS, RM on weaknesses in internal controls Internal Review Office is aware of that merit reporting - including potential material weaknesses identified in external inspection and audit reports.

(4) Distribute internal and external inspection and audit reports to ACoS, RM; and Headquarters, USFK; and 8A activities to ensure commanders and managers are aware of findings and recommendations, take appropriate actions to correct deficiencies, and take advantage of lessons learned.

(5) Review Headquarters USFK and 8A annual assurance statements and provide assessments of thoroughness and validity.

(6) Assist command leaders to arrange for audit/inspection agencies to complete external audits or reviews to validate proper closure of material weakness corrective actions.

Chapter 2 Policies and Procedures

2-1. Two-Year Internal Control Policies And Procedures

a. All commanders and managers have an inherent responsibility to establish and maintain effective internal controls, assess areas of risk, and identify and correct weaknesses in those controls. The chain of command should encourage prompt and full disclosure of material weaknesses and ensure commanders and managers are not penalized for reporting these weaknesses.

b. Key internal controls are those controls that are absolutely essential to ensure that critical processes operate as intended and resources are safeguarded from fraud, waste, and misuse. The cost of internal controls must not exceed the benefit derived. At each operating level, the determination of the materiality of a weakness is a management judgment.

c. The AUMs will ensure that internal control evaluations are conducted. The AUMs or subordinate elements may supplement the list and conduct additional evaluations or increase the frequency of the evaluations.

d. Managers are allowed to choose how internal control evaluations will be conducted. However, the method used must evaluate key controls by testing them, and document the results of the evaluation and any corrective actions required and accomplished.

e. Instructions for applying the ICEP, at appendix B, and the descriptions of column elements are -

(1) **Column 1, TASK/SUBTASK.** Major tasks are listed in bold, uppercase letters. Identified below each major task are the subtask descriptions identified by Department of Defense (DOD), HQDA, USFK, and/or 8A proponents that require evaluations.

(2) **Column 2, RELATED REGULATION.** This number cites the governing directive, regulation or guidance document related to the subtask.

(3) **Column 3, CHECKLIST SECTION.** This section provides the status on what internal control checklists are available to evaluate controls.

(a) **PUBLISHED IN.** Reflects the progress of DOD and Headquarters, Department of the Army (HQDA) functional proponents in reviewing the current inventory of checklists or governing directives. The checklists may be revised, eliminated, or replaced with an alternative evaluation method.

(b) **DATE.** Cites the month and year of publication of the checklist or governing directive.

(4) **Column 4, ALTERNATIVE EVALUATION SECTION.**

(a) This section presents alternative evaluation methods. Unless the DOD or HQDA functional proponent requires a specific evaluation method, commanders and managers can decide how they will evaluate their internal controls. Functional managers may use the most current checklist, the alternative method suggested by DOD or HQDA, or alternative methods of their own choosing. All locally developed alternative methods must be submitted to the ACofS, RM, for approval and inclusion in this pamphlet. An alternative method must (1) evaluate the effectiveness of key internal controls, (2) accomplish this by actually testing the key internal controls, and (3) document what problems were found and what corrective actions will be taken.

(b) **DESCRIPTION.** Provides a brief description of the alternative method(s). Complete information of the method can be found in the referenced guidance.

(c) **PUBLISHED IN.** The guidance that discusses the alternative evaluation method(s).

(5) **Column 5, FISCAL YEAR OF SCHEDULED USE.** The number(s) in the column indicates the fiscal year(s) in which the evaluation must be conducted.

2-2. Selected High Risk Areas

The following are examples of areas where potential material weaknesses may exist. Each AUM shall evaluate key controls for each of the following high risk areas relevant to the organization's mission and functions. Headquarters, USFK staff elements and 8A activities shall report weaknesses identified in any of these areas within annual assurance feeder statements. If there is any doubt, contact the USFK ACofS, RM internal control administrator for clarification.

- a. Anti-deficiency violations.
- b. Government purchase card program.
- c. Compensatory time reporting.

- d. Container inventory and management.
- e. Contract administration/oversight of service contracts.
- f. Equipment in-transit.
- g. Environmental management.
- h. Force readiness.
- i. Funds Control.
- j. Government travel card.
- k. Information technology, assurance, and systems security.
- l. Interagency Acquisitions.
- m. Management of unexploded ordinance and munitions constituents.
- n. Manpower requirement determination process.
- o. Obsolete regulatory guidance (i.e., regulations, pamphlets, policies, etc.) and/or regulatory guidance not made readily available to employees (include websites that are not updated at least quarterly).
- p. Procurement.
- q. Property management.
- r. Review and validation operational projects.
- s. Split disbursements (Defense Travel System).
- t. Time and attendance cards.
- u. Special Measures Agreements (SMA).
- v. Labor Cost Sharing.

2-3. Internal Controls Over Financial Reporting (ICOFR) and Internal Controls Over Financial Systems (ICOFS) Following is a list (current as of the date of this pamphlet) of ICOFR focus areas, and the overall ICOFS requirement each ASCC - and relevant subordinate commands and staff activities - must evaluate annually, and report in the annual statement of assurance to comply with Office of Management and Budget (OMB) and Defense requirements. Accordingly, AUMs from offices of primary responsibility (OPR - identified in parentheses below) shall address ICOFR and ICOFS compliance within annual assurance feeder statements. Annual internal control instructions from ACofS, RM will designate OPRs for other focus areas designated by OMB and DOD. The annual assurance feeder statement from each OPR shall include either an unqualified or qualified statement of assurance regarding internal controls over the topics indicated; or a statement of no assurance. Feeder reports with either a qualified statement of assurance or a statement of no assurance shall include a corrective action plan to address material weaknesses. If a material weakness exists, the AUM will report the material weakness and provide a corrective action plan (format at appendix D).

a. ICOFR.

(1) Accounts Receivable (OPR - 19th Expeditionary Sustainment Command (ESC)). Both the 19th ESC annual assurance statement to ACofS, RM; and the Director, 175th Financial Management Center and 501st Sustainment Brigade Commander annual assurance feeder statements to CG, 19th ESC shall address the effectiveness of accounts receivable internal controls and financial reporting for 8A organizations.

(2) Accounts Payable (OPR - 19th ESC). Both the 19th ESC annual assurance statement to ACofS, RM; and the Director, 175th Financial Management Center and 501st Sustainment Brigade Commander annual assurance feeder statements to CG, 19th ESC shall address the effectiveness of accounts payable internal controls and financial reporting for 8A organizations.

(3) Military Equipment (OPR – 8A G-4; and MSCs).

(4) General Equipment (OPR – 8A G-4; and MSCs).

(5) Operating Materials and Supplies (OPR – 8A G-4; and MSCs).

(6) Civilian Pay and Military Pay (OPR - 19th ESC). The 19th ESC annual assurance statement to ACofS, RM; and the Director, 175th Financial Management Center and 501st Sustainment Brigade annual assurance feeder statements to CG, 19th ESC shall address the effectiveness of internal controls and associated financial reporting of military pay and civilian pay - for 8A organizations.

(7) Environmental Liabilities (OPR – 8A Engineer).

b. ICOFS. Along with ICONO and relevant focus areas, 8A G-6 annual assurance feeder statement will address include a certification statement that provides unqualified assurance, qualified assurance or no assurance of ICOFS, following annually published guidance for annual statement of assurance.

2-4. Internal Control Training and Evaluations

Minimum training requirements are contained in appendix F of this pamphlet. The following are examples of acceptable minimum internal control evaluations within 8A:

a. Organization Inspection Program using organizational checklists; CIP checklists posted in fiscal year folders at the HQ, 8A G4, Current Operations (CUOPS) intranet portal page (<https://8army.korea.army.mil>), and periodically updated; or checklists found in Joint Publications, Defense instructions and Army Regulations. For CIP compliance standards, once at the G4 CUOPS page, click on the 'CIP' folder and then the specific fiscal year folder to locate current CIP checklists. HQ 8A staff routinely updates checklists to ensure compliance standards listed, and cited references remain current.

b. Internal Control checklists found in DOD publications and Army Regulations.

c. Locally developed evaluation methods, submitted to ACoFS, RM, to assess the effectiveness of internal controls for tasks and sub-task when the DOD and/or HQDA proponents have not yet published a list of key controls and/or checklist questions.

d. Internal Controls specified in risk analysis guidance addressing focus areas Department of Defense has identified to comply with ICOFR requirements.

Appendix A References

Section I. Required Publications

AR 11-2 (Manager's Internal Control Program)

AR 25-400-2 and AK Suppl 1 to AR 25-400-2 (The Army Records Information Management System- ARIMS)

DOD Instruction 5010.40 (Managers' Internal Control Program (MICP) Procedures)

Public Law 97-255 (Federal Managers' Financial Integrity Act of 1982)

*Publications listed in appendix B are synonymous to the inspection area only and are not listed as required publications. Detailed internal control information is posted on the 8A portal intranet site http://8tharmy.korea.army.mil/g1_ag.

Section II. Prescribed Publications

This section contains no entries.

Section II. Required Forms

DA Form 11-2 (Internal Control Evaluation Certification)

Appendix B Two-Year Internal Control Evaluation Plan

HQ USFK AND EIGHTH ARMY TWO-YEAR INTERNAL CONTROL EVALUATION PLAN INTERNAL CONTROL EVALUATIONS

TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION	PUBLISHED IN	FISCAL YEAR OF SCHEDULED USE
CIVIL-MILITARY OPERATIONS						
Good Neighbor Program	USFK Reg 360-4		Nov 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Civil Affairs/Civil Military Operations	Joint Pub 3-57 / FM 3-05.401 FM3-05.40		Jul 07/08 /Sep 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Cultural Awareness	USFK Reg 360-4		Nov 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
FORCE & COMBAT DEVELOPMENT						
Chemical Surety	AR 50-6	AR App C	Jun 01			11 12
Flight Regulations	AR 95-1	AR App B	Feb 06			11 12
Coordination of Overseas Force Structure Changes	CJCS Inst 2300.02E		Feb 08			11 12
Major DOD Headquarters Activities	DODI 5100.73		Dec 07			12
FINANCIAL MANAGEMENT						
DOD Financial Management	DOD 7000.14-R		as amended			12
Foreign Currency Reports	DOD 7000.14-R (Vol 6A, Chap 7)		as amended			11
Fiscal Years Defense Program	DOD 7045.7-H		Apr 04			12
Reporting Personnel and Payroll Outlays by Operating Location	DODI 7710.3		Jan 87			11 12
Burden Sharing	U.S. Code 2350(j) DOD 7000.14-R (Vol 12, Chap 24)		as amended			11 12
Defense Regional Inter-service Support (DRIS)	AR 5-9	AR App D	Oct 98			11 12
Managers' Internal Control Program	AR 11-2 DODI 5010.40	AR App C	Jan 10	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Accounting Activities, Contingency Funds	AR 37-47	AR App B	Mar 04			11 12

**HQ USFK AND EIGHTH ARMY TWO-YEAR INTERNAL CONTROL EVALUATION PLAN
INTERNAL CONTROL EVALUATIONS**

TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION PUBLISHED IN		FISCAL YEAR OF SCHEDULED USE	
Accounting Operations	DFAS-IN R 37-1	DFAS-IN R App C	Jan 00			11	12
Special Measures Agreement Process	USFK Reg 37-5 US-ROK SMA		Sep 07 as amended			11	12
Vendor Pay Offices	DFAS-IN R 37-1	DFAS-IN R App G	Jan 00			11	12
Travel Operations	DFAS-IN R 37-1	DFAS-IN R App H	Jan 00			11	12
Distribution & Execution of Appropriated Funds	DFAS-IN R 37-1	DFAS-IN R App W	Jan 00			11	12
Planning, Programming & Budgeting System	DFAS-IN 37-1 DODD 7045.14		Jan 00 Jul 90	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Official Representation Funds	DODD 7250.13		Jan 05			11	12
Army Travel Charge Card Program	DOD FMR 7000.14R			CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
ROK Labor Cost Sharing Program	USFK Reg 37-2		Jul 05			11	12
HEALTH CARE							
Health Service Support	Joint Pub 4-02		Oct 06			11	12
Armed Services Blood Program	AR 40-3 DODI 6480.4 USFK Reg 40-3	AR App C-4, sec c	Feb 08 Aug 96 May 99			11	12
Army Aviation Medicine Program	AR 40-3	AR App C-4, sec e	Feb 08			11	12
Preventive Medicine	AR 40-5	AR App B	May 07			11	12
Medical Logistics Policies	AR 40-61	AR App B	Jan 05			11	12
91w Certification Statement/Sustainment	AR 40-68		Feb 04	CIP Checklist	8A Portal, G4 CUOPS CIP folder		12
Anthrax Vaccination Immunization Program	OSD Policy, subject: AVIP		6 Dec 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Combat Lifesaver	AR 350-1		Jan 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Field Sanitation	AR 40-5		May 07	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12

**HQ USFK AND EIGHTH ARMY TWO-YEAR INTERNAL CONTROL EVALUATION PLAN
INTERNAL CONTROL EVALUATIONS**

TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION PUBLISHED IN		FISCAL YEAR OF SCHEDULED USE	
Individual Medical Readiness	USFK Reg 40-7 DODI 6025.19		May 08 Jan 06			11	12
Prevention, Surveillance and Treatment of HFRS	USFK Reg 40-1		Aug 00			11	12
Prevention, Surveillance, Diagnosis, Treatment & Reporting of Vivax Malaria	USFK Reg 40-2		Aug 03				12
Referral of Personnel for Mental Health Evaluations	USFK 40-216		Jul 99			11	12
INFORMATION MANAGEMENT							
Frequency Management	AR 5-12		Oct 97	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Awareness for Radio Frequency Spectrum Allocation-to-Equipment Assessment	AR 5-12	AR App D	Oct 97			11	12
Responsibilities of Commanders for Radio Frequency Spectrum Mgmt	AR 5-12	AR App E	Oct 97			11	12
Frequency Supportability for Equipment or System R&D	AR 5-12	AR App F	Oct 97			11	12
Frequency Supportability in the Experimental Phase	AR 5-12	AR App G	Oct 97			11	12
Frequency Supportability Modifications in the Developmental Stage	AR 5-12	AR App H	Oct 97			11	12
Information Operations	Joint Pub 3-13		Feb 06				12
Voice Networks and Real Time Services	CJCS Inst 6215.01C		Nov 07			11	
Joint Communications System	Joint Pub 6-0		Mar 06			11	12
Interoperability of Information Technology (IT) and National Security Systems (NSS)	DODI 4630.8		Jun 04			11	12
Communications Security (COMSEC)	DODI 8523.01		Apr 08			11	12
Validate Frequency Supportability Prior to Procurement of Equipment, Systems or Facilities	AR 5-12	AR App I	Oct 97			11	12

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TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION PUBLISHED IN		FISCAL YEAR OF SCHEDULED USE	
Army Information Management	AR 25-1	AR App C	Jul 05			11	12
Automation, General	AR 25-1		Jul 05	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Records Management	AR 25-1 AR 25-400-2 DODD 5015.2 AK Suppl 1 to AR 25-400-2		Jul 05 Oct 07 Mar 00 Apr 09	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Policy	AR 25-1 AK Pam 25-50		Dec 08 Oct 00	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Software Management	AR 25-1 AK Pam 25-50		Jul 05 Oct 00	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Information Assurance	AR 25-2 DODI 8500.2 DODD 8500.01E DODD 8570.1		Mar 09 Feb 03 Apr 07 Apr 07			11	12
Publications Management	AR 25-30	AR App B-4 a	Mar 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Forms Management & Control	AR 25-30	AR App B-4 b	Mar 06			11	12
Print and Reproduction Control	AR 25-30	AR App B-4 c	Mar 06			11	12
Distribution & Account Management & Control	AR 25-30	AR App B-4 d	Mar 06			11	12
Official Mail Management	DODI 4525.08	Encl 'E'	Aug 06			11	12
Freedom of Information Act Program	AR 25-55 DOD 5400.7-R DODD 5400.07	AR App H	Nov 97 Apr 06 Jan 08			11	12
Dept of Defense Privacy Program	DOD 5400.11-R		May 07			11	12
Official Copier Program	AK Pam 25-1		Nov 01	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Automation Resources Management System				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12

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TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION PUBLISHED IN		FISCAL YEAR OF SCHEDULED USE	
INSPECTIONS AND AUDITS							
Inspector General Activities and Procedures	AR 20-1	AR App D	Feb 07			11	12
Armed Forces Inspections	MCM 2008, Part III, Section III AR 1-201		Apr 08			11	12
Government Accountability Office (GAO) Requests and Audits	DODI 7650.02 and 7650.4		Nov 06 Sep 97			11	12
Follow-up on GAO, DODIG and Internal Audit Reports	DODD 7650.3		Jun 04			11	12
INTELLIGENCE ACTIVITIES							
Information Security	AR 380-5	AR App F	Sep 00	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Communications Security	AR 25-2; AR 380-40	AR App C	Oct 07			11	12
Personnel Security	AR 380-67		Sep 88	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Intelligence Oversight	AR 381-10	AR App B	May 07	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Joint Intelligence	Joint Pub 2-0		Jun 07			11	12
Joint and National Intelligence Support To Military Operations	Joint Pub 2-01		Oct 04			11	12
Defense Courier Operations	DODI 5200.33		May 07				12
LEGAL SERVICES							
Judge Advocate Legal Services	AR 27-1	AR App C	Sep 96			11	12
Claims	AR 27-20 DODI 5515.08	AR App B	Feb 08 Nov 06			11	12
Ethics & Standards of Conduct	DOD 5500.7-R DODD 5500.07		Mar 06 Nov 07			11	12
Military Justice	AR 27-10		Dec 05			11	12

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TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION	PUBLISHED IN	FISCAL YEAR OF SCHEDULED USE	
Maneuver Damage	AK Reg 27-20		May 04	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Legal Support to Military Operations	Joint Pub 1-04		Mar 07			11	
International Agreements	CJCS Inst 2300.01D DODD 5530.3		Oct 07 Feb 91			12	12
DOD Law of War Program	DODD 2311.01E		May 06			11	12
Release of Official Information in Litigation and Testimony by DOD Personnel as Witnesses	DODD 5405.2		Jul 85				12
STATUS OF FORCES							
US-ROK Status of Forces Agreement	US-ROK SOFA		as amended			11	12
Status of Forces Policies & Information	DODD 5525.1		Jul 97				12
Organization of the US-ROK Committee	USFK Reg 10-10		Oct 01			11	12
Org & Mission of the US Component of Subcommittees	USFK Reg 10-10		Apr 99			11	12
MAINTENANCE ACTIVITIES							
Integrated Logistics Support	AR 700-127	AR App C	Jul 08			11	12
Loan and Lease of Army Material	AR 700-131	AR App C	Aug 04			11	12
Logistics Readiness & Sustainability	AR 700-138	AR App C	Feb 04			11	12
Army Warranty Program	AR 700-139	AR App B	Oct 05			11	12
Army Oil Analysis Program (Division ADCS/MACOM G-4)	AR 750-1	AR App H	Sep 07			11	12
Equipment Maintenance	AR 750-1	AR App H	Sep 07			11	12
Maintenance Expenditure Limits	AR 750-1	AR App H	Sep 07			11	12
Maintenance Management	AR 750-1	AR App H	Sep 07	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Operational Readiness Floats (Division ADCS/MACOM G-4)	AR 750-1	AR App H	Sep 07			11	12

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TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION PUBLISHED IN		FISCAL YEAR OF SCHEDULED USE	
Special Repair Activities (Division ADCS/Overseas MACOM DCS, G-4)	AR 750-1	AR App H	Sep 07			11	12
Specialized Repair Activities (AMC MSC Commander/Maintenance Inspector)	AR 750-1	AR App H	Sep 07			11	12
Army Modification Program	AR 750-10	AR App F	Feb 06			11	12
Test Measurement and Diagnostic Equipment (TMDE)	AR 750-43	AR App C	Nov 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Battery Management	AR 750-1		Sep 07	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
ENGINEERS PLANS, OPERATIONS AND SERVICES							
Engineer Operations and Planning				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Facility Planning	AR 5-18		Dec 01	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Real Estate	DODD 4165.06		Oct 04				
Environmental Protection	AR 200-1 DODI 4715.5		Dec 07 Apr 96	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Environmental Restoration	DODI 4715.8 USFK Reg 200-1		Feb 98 Oct 07			11	12
Environmental Effects Abroad of Major DOD Actions	DODD 6050.7		Mar 79				12
Global Geospatial Information And Services	AR 115-11		Dec 01	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Fire Prevention and Fire Safety	AR 420-90;		Dec 07	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Barriers, Obstacles, and Mine Warfare for Joint Operations	Joint Pub 3-15		Apr 07				12
Civil Engineering Support	Joint Pub 4-04		Sep 01			11	
Realignment of DOD Sites Overseas	DODI 4165.69		Apr 05			11	12

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TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION	PUBLISHED IN	FISCAL YEAR OF SCHEDULED USE
Installation Energy Management	DODI 4170.11		Nov 05			11 12
Military Construction	DODD 4270.5		Feb 05			11 12
Host Nation Funded Construction Programs in the US Pacific Command Area of Responsibility	DODD 4270.34 USFK Reg 415-1		Jan 05 Feb 04			11 12
MANAGEMENT AND COMMAND ACTIVITIES						
United Actions - Armed Forces	Joint Pub 0-2		Jul 01			12
Conduct of DOD Contacts with Peoples Republic of China (PRC)	DODI C-2000.23		Jul 08			11 12
Support of the Headquarters of Combatant and Subordinate Joint Commands	DODD 5100.3		Dec 03			11 12
Army Radiation Safety Program Radiation Safety	AR 385-10 DA PAM 385-24	AR App C;	Aug 07 Nov 08	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Public Affairs Organization & Operations	AR 360-1 DODI 5400.13		Sep 00 Oct 08	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Community Relations	AR 360-1		Sep 00	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Audience Research				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Command Information	AR 360-1		Sep 00	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Command Information Assistance Visits				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Public Information Activities	USFK Reg 360-3					
Command Newsletter or Newspaper				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Commander's Call	AR 360-1			CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Electronic Media				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
Publications other than Newspapers				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11 12
DOD Safety and Occupational Health	DODI 6055.1		Aug 98			

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TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION	PUBLISHED IN	FISCAL YEAR OF SCHEDULED USE	
Accident Prevention Program Plan	AR 385-10 DODI 6055.07	AR App C	Aug 10 Oct 00	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Safety Training	AR 385-10 USFK 385-1	AR App C	Aug 10 Jan 99	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Command Factors	AR 385-10	AR App C	Aug 10	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Explosive Safety Management	AR 385-10 DA 385-64	AR App C	Aug 10 Dec 99	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Accident Investigation and Reporting	AR 385-10 DA Pam 385-40	AR App C	Aug 10 Mar 09	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Range Safety	AR 385-63		Mar 03			11	12
Aviation Safety Management	AR 385-10 DA Pam 385-40	AR App C	Aug 10 Mar 09			11	12
Motor Vehicle Accident Prevention	AR 600-55 DODI 6055.06		Jun 07 Dec 06	CIP Checklist	AK Pam 1-201Nov 08	11	12
Tactical safety	AR 385-10	AR App C	Aug 10				
Hometown News Release Program	DA Pam 360-3		Aug 04	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Public Affairs Planning				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
DOD Web Site Administration, Policy and Procedures (25 Nov 98)				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
PERSONNEL ACTIVITIES							
Military Pay	AR 37-104-4		Jun 05	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Enlisted Administration Separations	AR 135-178	AR App B	Mar 07			11	12
Officer Candidate School, Army	AR 140-50	AR App D	Nov 99			11	12
Soldier Programs-Senior ROTC Program	AR 145-1		Jul 96	MILPER Message 1 Oct 03		11	12
Soldier Programs-Junior ROTC Program	AR 145-2	AR App H	Feb 00			11	12

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TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION PUBLISHED IN		FISCAL YEAR OF SCHEDULED USE	
Monitoring-Active Duty Service Obligations	AR 350-100	AR App B	Aug 07			11	12
Manpower Management Functions	AR 570-4 DODD 1100.4	AR App B	Feb 06 Feb 05			11	12
Remission or Cancellation of Indebtedness of Enlisted Members	AR 600-4	AR App B	Dec 07			11	12
Meal Card Management	AR 600-38		Mar 88	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Suspension of Favorable Personnel Actions	AR 600-8-2		Dec 04	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Personnel Register	AR 600-8-6	AR App B	Sep 98			11	12
Strength Reports	AR 600-8-6	AR App C	Sep 98			11	12
Personnel Asset Inventory	AR 600-8-6	AR App D	Sep 98			11	12
Sponsorship	AR 600-8-8	AR App B	Apr 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Personnel Mobilization	AR 600-8-6	AR App E	Sep 98			11	12
Retirement - Survivor Benefit Plan	AR 600-8-7	AR App C	Jun 00			11	12
Emergency Leave	AR 600-8-10		Feb 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Leave Control	AR 600-8-10		Feb 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Reassignment Processing	AR 600-8-11		May 07	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
E-1/E-4 Advancements	AR 600-8-19		Mar 08	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
SGT/SSG Promotion	AR 600-8-19		Mar 08	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Awards Recognition Program	AR 600-8-22 DODI 1348.33		Dec 06 Jul 04	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Officer Promotions	AR 600-8-29		Feb 05	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Personnel Processing (In, Out Soldier Readiness, Mobilization & Deployment Process)	AR 600-8-101	AR App B	Jul 03			11	12

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TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION	PUBLISHED IN	FISCAL YEAR OF SCHEDULED USE	
Army Substance Abuse Program Alcohol and Drug Abuse Prevention and Control Program	AR 600-85	AR App C	Mar 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Soldier Programs-Aviation Service of Rated Army Officers	AR 600-105		Dec 94	MILPER Message NR 02-133, Apr 04		11	12
Soldier Programs-Nonrated Army Aviation Personnel	AR 600-106	AR App B	Dec 98			11	12
Military Personnel Functions- Accession Vocational Testing	AR 601-222	AR App B	Oct 05			11	12
Voting Assistance	AR 608-20		Oct 04	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Army Personnel Classification and Testing Program	AR 611-5	AR App D	Feb 08	Message 051000Z, Sep 97		11	12
Intelligence Linguist Management	AR 611-6	AR App E	Feb 96			11	12
Management of Army Divers	AR 611-75	AR App B	Jul 07			11	12
Overseas Service	AR 614-30	AR App F	Apr 07			11	12
Enlisted / Military Assignment and Utilization Management	AR 614-200 DODD 1315.07	AR App C	Jun 07 Jan 05			11	12
Education Incentives and Entitlements-Army Cont Ed Svcs	AR 621-202	AR App D	Feb 92			11	12
Education Incentives and Entitlements - USAREC	AR 621-202	AR App E	Feb 92			11	12
Education Incentives and Entitlements-Reception Stations	AR 621-202	AR App F	Feb 92			11	12
Evaluation Reporting System	AR 623-3		Aug 07			11	12
Evaluation Reports				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
AWOL and DFR Control	AR 630-10		Jan 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Transition Processing- Personnel Separation Documents	AR 635-5	AR App B	Sep 00			11	12

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TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION PUBLISHED IN		FISCAL YEAR OF SCHEDULED USE	
Deceased Personnel: Case & Disposition of Remains & Pers Effects	AR 638-2	AR App B	Dec 00			11	12
U.S. Recruitment and Benefits	AR 690-335-1		Apr 97	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Employee Relations	AR 690-400		Oct 98	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Civilian Training	AR 690-400		Oct 98	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Civilian Personnel Management	DODD 1400.5 USFK Reg 690-250		Jan 05 Aug 91			11	12
DOD Civilian Employees, Overseas	DODD 1400.6		Feb 80			11	12
Emergency Essential DOD Civilians	DODD 1404.1		Apr 92			11	
Change of Status of Personnel; and Documentation of Status	USFK Reg 1-38; USFK Reg 1-54		Aug 99 Mar 86				12
USFK Travel Clearance Guidance	USFK Reg 1-40		Mar 99			11	12
EMILPO (PERSTEMPO)	DA Pam 600-8-23		Mar 92	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Temporary Duty Travel (TDY)	AR 600-8-105		Oct 94	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Korean National Recruitment and Benefits	USFK Reg 690-1		Oct 07	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Labor Relations	USFK Reg 690-711		May 98	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
National Security Personnel System	Public Law 110-181		Jan 08			11	12
CSB/REDUX				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Personnel Service Support	Joint Pub 1-0		Jul 01	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Prostitution & Human Trafficking	USFK Policy #12 DODI 2200.01		Apr 07 Feb 07	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Educational Advisory Committees	DODI 1342.15		Mar 87			11	12
DOD Official Mail Management	DODI 4525.08		Aug 06			11	12

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TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION	PUBLISHED IN	FISCAL YEAR OF SCHEDULED USE	
Employment of Family Members of Active Duty Military and Civilian Employees Stationed in Foreign Areas	DODI 1400.23		May 89			11	12
USFK Ration Control Policy	USFK Reg 60-1		Jul 05			11	12
International Marriages in Korea	USFK Reg 600-240		Mar 07			11	12
Command Sponsorship Program	USFK Reg 614-1		May 04			11	12
RELIGIOUS SUPPORT ACTIVITIES							
Religious Programs	AR 165-1	AR App B & C	Mar 04	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Religious Support in Joint Operations	Joint Pub 1-05		Jun 04			11	12
Accommodation of Religious Practices Within the Military Services	DODD 1300.17		Feb 88			11	12
SECURITY & PROTECTION ACTIVITIES							
Operations Security	AR 530-1 NSDD 298 NODD 5205.02 DODM 5205.0.2M Joint Pub 3-13.3		Apr 07 Jan 88 Mar 06 Nov 08 Jun 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Victim and Witness Assistance	DODI 1030.2		Jun 04				12
Special Access Programs	AR 380-381	AR App O	Apr 04	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
General				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Security and Accountability of Arms, Ammunition and Explosives (AA&E)	AR 190-11 DODI 5100.76		Nov 06 Oct 05	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
AA & E Training Program	AR 190-11		Nov 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Law Enforcement Procedures	USFK Reg 190-50		Jun 98			11	12
USFK Customs Inspection Program	UNC/USFK Reg 190-41		Jun 01			11	12
Prevention of Unauthorized Access to Gambling Machines	USFK Reg 600-32		Apr 08			11	12
Crime Prevention	AR 190-13		Sep 93	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12

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TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION	PUBLISHED IN	FISCAL YEAR OF SCHEDULED USE	
Physical Security Inspection, Surveys and Audits	AR 190-13		Sep 93	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Physical Security Plan	AR 190-13		Sep 93	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Correction of Military Offenders	AR 190-47	AR App C	Jun 06			11	12
Key Control	AR 190-51		Sep 93	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Security of Unclassified Army Property (Sensitive and Nonsensitive)	AR 190-51		Sep 93	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Foreign Disclosure	AR 380-10 DODI 5230.18	AR App L	Jun 05 Nov 84			11	12
Policy for Safeguarding and Controlling	AR 380-40	AR App G	Jun 00			11	12
Department of the Army, Information	AR 380-5	AR App F	Sep 00			11	12
Anti-Terrorism / Force Protection	AR 525-13 DODI 2000.16 DODD 2000.12	AR App C	Jan 02 Oct 06 Aug 03	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
SUPPLY/LOGISTICS ACTIVITIES							
Joint Logistics	Joint Pub 4-0		Jul 08			11	12
Food Service	AR 30-22		May 05	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Petroleum, Oils & Lubricants (POL)	AR 70-12 AR 710-2	AR 710-2 App B	May 97 Mar 08	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Ammunition Management	AR 75-1 AR 5-13; AK Reg 5-13 DA PAM 710-2-1 AR 190-11 AK Reg 700-3		Nov 08 Dec 09 and Oct 09 Dec 97 Nov 06 Jan 10	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Small Arms Repair Parts Management	AR 190-11 AR 710-2	AR App B	Nov 06 Mar 08	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12

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Joint Operating Procedures Management Standardization of Mobile Electric Power Generating Sources	AR 700-101	AR App D	Sep 03			11	12
Loan, Lease, Donation of Army Materiel	AR 700-131	AR App D	Aug 04			11	12
Army Logistics Readiness and Sustainability	AR 700-138	AR App C	Feb 04			11	12
Hazardous Material Information Resource System	AR 700-141	AR App D	Aug 07			11	12
Logistics Planning Factors And Data Management	AR 700-8	AR App E	Jul 07			11	12
Logistics Management Data and Cataloging of Supplies and Equipment (Wholesale)	AR 708-1	AR App B	Jun 06			11	12
Centralized Inventory Management Of the Army Supply System (Wholesale)	AR 710-1	AR App B	Sep 07				12
Weapons & Ammunition Accountability	AR 710-2	AR App B	Mar 08				12
COMSEC Equipment Management	AR 710-2	AR App B	Mar 08				12
Retail Supply Ops- Property Book	AR 710-2	AR App B	Mar 08				12
Supply Management	AR 710-2	AR App B	Mar 08	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Advance Acquisition Planning Program	USFK REG 715-4		May 10				12
Government Purchase Card Program	AR 715-XX USFK Reg 715-2	AR App D	Dec 05 Feb 07	CIP Checklist Checklists	8A Portal, G4 CUOPS CIP folder USACCK SOP, 10 Aug 05	11	12
Special Authorization & Procedures for Issues, Sales & Loans	AR 725-1	AR App B	Oct 03			11	12
Policies and Procedures for Property Accountability	AR 735-5 AR 710-2		Feb 05 Mar 08	Use AR 710-2 (Table B-1 thru B-6)		11	12

**HQ USFK AND EIGHTH ARMY TWO-YEAR INTERNAL CONTROL EVALUATION PLAN
INTERNAL CONTROL EVALUATIONS**

TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION PUBLISHED IN		FISCAL YEAR OF SCHEDULED USE	
Storage and Supply Activity Operations	AR 740-1	AR App B	Aug 08			11	12
Physical Inventory Control	AR 740-26	AR App B	Mar 03			11	12
Transportation Unit Movement	AK Reg 55-26		Jan 10	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Wartime Host Nation Support (WHNS)	USFK Reg 550-52		Dec 08	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Water Supply	FM 10-52		Jan 87	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Invited Contractor and Technical Representative Program	USFK Reg 700-19		Jun 07			11	12
Mortuary Affairs	DODD 1300.22		Feb 00			11	
TRAINING AND EDUCATION							
Training & Leader Development	AR 350-1		Aug 07			11	12
Civilian Employee Training	DODI 4030.04		Jun 07			11	12
Opposing Force (OPFOR) Program	AR 350-2	AR App B	Apr 04			11	12
Tactical Intelligence Readiness Training Program	AR 350-3	AR App B	Aug 95				12
Total Army Language Program	AR 350-16	AR App F	Mar 98			11	12
Command and JCS Exercises	AR 350-28	AR App C	Dec 97			11	12
Combat Training Center Program	AR 350-50	AR App B	Jan 03			11	
Training Management				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Training Ammunition Management	AR 5-13; AK Reg 700-3		Mar 05	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Non-combatant Evacuation Operations (NEO)	USFK Pam 600-300		Apr 94	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12

**HQ USFK AND EIGHTH ARMY TWO-YEAR INTERNAL CONTROL EVALUATION PLAN
INTERNAL CONTROL EVALUATIONS**

TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION	PUBLISHED IN	FISCAL YEAR OF SCHEDULED USE	
Mandatory Training (Weapons Training)				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Mandatory Training (Physical Fitness Training)				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Mandatory Training (NCODP/Code of Conduct/SERE/CTT)				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
OPERATIONS AND PLANS							
Continuity of Operations	AR 500-3	AR App F	Apr 08			11	12
Joint Operations	Joint Pub 3-0		Feb 08			11	12
Countering Air and Missile Threats	Joint Pub 3-01		Feb 07				12
Joint Tactics, Techniques and Procedures For Foreign Internal Defense (FID)	Joint Pub 3-07.1		Apr 04				12
Base Defense and Joint Security Operations in Theater	Joint Pub 3-10		Aug 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Joint Capabilities Integration and Development	CJCS Inst 3170.01F		May 07				12
Operational Plans (OPLANS)	Joint Pub 5-0		Dec 06			11	12
Joint Strategic Planning System	CJCS Inst 3100.01A		Sep 03			12	12
Noncombatant Evacuation Operations	Joint Pub 3-68		Jan 07			11	12
DOD Readiness Reporting System	DODD 7730.65		Jun 02			11	12
TRANSPORTATION							
Joint Doctrine for the Defense Transportation System	Joint Pub 4-01		Jul 08			11	
Malfunction Officer On-Site Investigations	AR 59-4	AR App B	May 98				12
Personnel Parachute Malfunction Investigations	AR 59-4	AR App C	May 98				12

**HQ USFK AND EIGHTH ARMY TWO-YEAR INTERNAL CONTROL EVALUATION PLAN
INTERNAL CONTROL EVALUATIONS**

TASK SUBTASK	RELATED REGULATION	CHECKLIST PUBLISHED IN	DATE	ALTERNATIVE METHOD DESCRIPTION PUBLISHED IN		FISCAL YEAR OF SCHEDULED USE	
Airdrop Load Malfunction Investigations	AR 59-4	AR App D	May 98				12
EQUAL EMPLOYMENT PROGRAM							
Command Responsibilities	AR 690-12 DODD 1440.1		Mar 88 May 88	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Affirmative Employment Program	AR 690-12		Mar 88	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Special Emphasis Program (SEP)	AR 690-12		Mar 88	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Training	AR 690-12		Mar 88	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
EQUAL OPPORTUNITY							
Equal Opportunity Program Administration	AR 600-20		Jun 06	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
EO/POSH/CO2 Training				CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12
Sexual Assault Prevention and Response Program	AR 600-20; USFK Reg 600-20 DODI 6495.02 DODD 6495.01		Mar 08 Aug 05 Jun 06 Oct 05	CIP Checklist	8A Portal, G4 CUOPS CIP folder	11	12

Appendix C

Assessable Units (AU) and Assessable Unit Manager (AUM) Levels

ORGANIZATION: Headquarters, United States Forces Korea (USFK)

ASSESSABLE UNITS

ASSESSABLE UNIT MANAGER LEVEL

ACofS, J1	COL
ACofS, J2	BG or SES-1
ACofS, J3	MG
ACofS, J4	BG
ACofS, J5	MajGen
ACofS, J6	COL
ACofS, J8	SES-1
ACofS, Resource Management*	COL
ACofS, Engineer	COL
Human Resource Mgmt Directorate	GS15
Command Chaplain	COL
Commander's Initiative Group	COL
Inspector General*	COL
Judge Advocate*	COL
Provost Marshal	COL
Public Affairs Officer	COL
Secretary Combined Joint Staff	COL
SOFA Secretariat	GS15

ORGANIZATION: 8th Army

Chief of Staff	COL
Public Affairs Office	LTC
Chaplain	COL
G2	COL
G3	COL
Future Ops	COL
Current Ops	COL
Training Division, (includes TSAK)	COL
G4	COL
ACofS, Personnel/G1,	COL
ACofS Engineer	COL
G6	COL
Operational Protection Directorate (OPD)	COL
Command Safety Office*	GS15
Special Troops Battalion (STB)	LTC
DCSMED	COL

*These AUMs certify internal control evaluations for both USFK & Eighth Army staff elements.

ORGANIZATION: 8th Army (continued)

ASSESSABLE UNITS

ASSESSABLE UNIT MANAGER LEVEL

Operational Fires & Effects Directorate (OFED)	COL
Korean Service Corps (KSC)	LTC
UN Command Security Battalion, Joint Security Area	LTC
2d Infantry Division	MG
Chief of Staff, 2ID	COL
1st Brigade, 2ID	COL
210th Fires BDE, 2ID	COL
2d Aviation BDE, 2ID	COL
STB, 2ID	LTC
Staff Judge Advocate, 2ID	LTC
Provost Marshal Officer, 2ID	LTC
Chaplain, 2ID	LTC
Equal Opportunity, 2ID	LTC
ACofS G1, 2ID	LTC
ACofS G2, 2ID	LTC
ACofS G3, 2ID	LTC
ACofS G4, 2ID	LTC
ACofS G6, 2ID	LTC
ACofS G8, 2ID	LTC
ACofS G9, 2ID	LTC
19th Sustainment Command (Expeditionary)	BG
Chief of Staff, 19 ESC	COL
ACofS, G1, 19 ESC	LTC
ACofS, G2, 19 ESC	LTC
ACofS, G3, 19 ESC	COL
Support Operations, 19 ESC	COL
ACofS G4, 19 ESC	LTC
ACofS G6, 19 ESC	LTC
ACofS G8, 19 ESC	GS14
Command Chaplain, 19 ESC	LTC
Staff Judge Advocate, 19 ESC	LTC
PAO, 19 ESC	LTC
175th Financial Management Center, 19 ESC	COL
501st Sustainment Brigade, 19 ESC	COL
USAMSC-K, 19 ESC	COL
35th ADA Brigade	COL
65th Medical Brigade	COL

Appendix D

Corrected/Uncorrected Material Weakness (MW) Format with Instructions for Completion

Local ID # Your organizations
Identification # for the MW _____

Title and Description of Material Weakness: The title should be short. The description should permit a full understanding of the problem, its cause and impact by a member of Congress or the general public. (If a material weakness was previously reported as corrected and must be reopened, it should not be reported as a new weakness. The material weakness should retain its earlier title and identification number with a parenthetical notation in the description that it was previously reported as closed in the FY XX annual assurance statement.)

Functional Category: Cite one of the broad DOD functional categories (appendix E).

Pace of Corrective Action:

Year Identified: The FY the weakness was first reported in your assurance statement.

Original Targeted Correction Date: The FY that correction was targeted for when the weakness was first reported.

Targeted Correction Date in Last Year's Report: The FY that correction was targeted for in last year's report. If this is a new weakness, enter "N/A".

Current Target Date: The FY that correction is now targeted for. If this is a new weakness, enter "N/A".

Reason for Change in Date(s): If the "Current Target Date" is later than the "Targeted Correction Date in Last Year's Report", explain what caused this change. If these two items are the same date or "N/A", enter "N/A".

Component/Appropriation/Account Number: Component is "Army". Identify the appropriation(s) and account number(s) associated with this correction (Example: Army/Other Procurement, Army/Acct #).

Validation Process: Indicate the method to be used to validate the effectiveness of the corrective actions and the date that will take place. Indicate if the United States Army Audit Agency (USAAA) or Department of Army (DA) Inspector General has a role in this validation. Material weakness is closed when this process is completed.

Results Indicators: Describe the beneficial results that have been or will be achieved for the Army by the corrective actions, using quantitative and/or qualitative measures.

Source(s) Identifying Weakness: List all sources, to include: management control evaluations; GAO, DODIG, USAAA or DA Inspector General Findings (cite the title, number and date of the audit/inspection report); local inspector general or internal review findings; or other management evaluations.

Major Milestones in Corrective Action: Indicate the major milestones (primary corrective actions) required to correct the weakness. Milestones should be directly related to correction of the weakness and should be stated in the present tense.

The DOD policy requires that validation occur before material weaknesses are reported as closed and that each material weakness includes a validation milestone as the last corrective action.

Milestones may be added or deleted for previously reported material weaknesses, but an audit trail must be provided. When adding a milestone, enter “(added)” under the new milestone’s date. When deleting a milestone, enter “(deleted)” under the date and provide a short explanation of why it was deleted at the end of the milestone description.

A. Completed Milestones:

<u>Date:</u>	<u>Milestone:</u>
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B. Planned Milestones: (Current Fiscal Year):

<u>Date:</u>	<u>Milestone:</u>
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C. Planned Milestones: (Beyond Current Fiscal Year):

<u>Date:</u>	<u>Milestone:</u>
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Point of Contact: The name, office symbol, and telephone number of the individual who is most knowledgeable about and can respond to specific inquiries about the material weakness.

Appendix E

DOD Functional Categories

DOD FUNCTIONAL CATEGORIES

(See also: DOD Instruction 5010.40, Enclosure 3; and AR 11-2, Appendix C)

The following will be the reporting categories used to classify material weaknesses:

- a. Research, Development, Test and Evaluation (pertaining to ICONO).
- b. Major Systems Acquisition (pertaining to ICONO).
- c. Procurement (pertaining to ICONO).
- d. Contract Administration (pertaining to ICONO).
- e. Force Readiness (pertaining to ICONO).
- f. Manufacturing, Maintenance and Repair (pertaining to ICONO).
- g. Supply Operations (pertaining to ICONO and ICOFR).
- h. Property Management (pertaining to ICONO and ICOFR).
- i. Communications and/or Intelligence and/or Security (pertaining to ICONO).
- j. Information Technology (pertaining to ICONO).
- k. Personnel and/or Organization Management (pertaining to ICONO).
- l. Comptroller and/or Resource Management (pertaining to ICONO).
- m. Support Services (pertaining to ICONO).
- n. Security Assistance (pertaining to ICONO).
- o. Other (Primarily Transportation, pertaining to ICONO).
- p. Financial Reporting (pertaining to ICOFR).
- q. Financial Systems (pertaining to ICOFR).
- r. Financial Systems (pertaining to ICOFS) Conformance with Federal Requirements.

Appendix F

Minimum Training Requirements for Managers' Internal Control Program Personnel

F-1. *HQDA's computer-based training resides within Army Knowledge Online on the Army Learning Management System (ALMS) portal. Instructions for accessing the training are available at: <http://asafm.army.mil/offices/FO/IntControl.aspx?OfficeCode=1500>.

F-2. Minimum training requirements are described in HQDA memorandum, ASA-FM&C, 2 Nov 2010, subject: Training Requirements for the Managers' Internal Control Program.

F-3. Korean National employees who have difficulty accessing the ALMS course enrollment page should contact the AKO Help desk, and ensure their AKO registration number matches the 9-digit SSN-substitute number recorded on the back of the employee's CAC card.

Table F-1
Minimum Training Requirements

Role	Responsibility	*Required Training	Initial Training Completed	Refresher
Internal Control Coordinator	Administer the Managers' Internal Control Program. See AR 11-2, para 1-16.	USFK internal control briefing; and HQDA Internal Control Administrator Course.	On-line training within 30 days of appointment.	USFK brief and annual on-line training NLT 30 Jan.
Assessable Unit Manager	Apply the Government Accountability Office Standards for internal control. See AR 11-2, para 1-14.	HQDA Assessable Unit Manager Course.	Within 60 days of appointment.	Every two years.
Senior Responsible Official	Ensure the implementation of an effective Managers' Internal Control Program. See AR 11-2, para 1-13.	HQDA Senior Responsible Official Course.	Within 60 days of appointment.	Every two years.
Managers	Establish and maintain effective internal controls, assess areas of risk, and identify and correct weaknesses in those controls. See AR 11-2, para 2-1.	HQDA Managers Course.	Within 30 days of assumption of duties.	Every two years.
Functional Managers (Evaluators)	Conduct internal control evaluations of key controls identified by HQDA functional proponents in applicable Army Regulations. See AR 11-2, paragraphs 2-4 and 2-5.	Personnel Conducting Evaluations Course.	Within 30 days of appointment.	Every two years.

Glossary

Section I. Abbreviations

8A	8th US Army
ACofS	Assistant Chief of Staff
AR	Army Regulation
ARIMS	Army Record Information Management System
ASCC	Army Service Component Command
AU	Assessable Unit
AUM	Assessable Unit Manager
CIP	Command Inspection Program
CUOPS	Current Operations
DA	Department of the Army
DOD	Department of Defense
FMFIA	Federal Managers' Financial Integrity Act
FY	Fiscal year
HQDA	Headquarters, Department of the Army
IAW	In accordance with
ICEP	Internal Control Evaluation Plan
ICOFR	Internal Controls over Financial Reporting
ICOFS	Internal Controls over Financial Systems
ICONO	Internal Controls over Nonfinancial Operations
MSC	Major Subordinate Command
NLT	Not later than
OC2IND	Operational Command and Control Information Network Directorate
OFED	Operational Fires and Effects Directorate
OID	Operational Intelligence Directorate

OMD	Operational Movement and Maneuver Directorate
OPD	Operational Protection Directorate
OSD	Operational Sustainment Directorate
OASA (FM&C)	Office of the Asst Secretary of the Army (Financial Management and Comptroller)
OMB	Office of Management and Budget
RM	Resource Management
SMA	Special Measures Agreement
TBD	To be determined
USAAA	United States Army Audit Agency
USFK	United States Forces Korea

Section II. Terms

Alternative Internal Control Evaluation. Any existing management review process that meets the basic requirements of an internal control evaluation (i.e., it assesses the key internal control, it evaluates the control by testing it, and it provides the required documentation). The existing management review process may be unique to a specific function (e.g., Command Supply Discipline Program) or they may be generic (e.g., the CIP or audits by Internal Review Office staff).

Annual Statement of Assurance. An annual report that provides a broad assessment on the effectiveness of internal controls within the command or agency, and identifies any material weaknesses with internal controls.

Assessable Unit (AU). A subordinate organization of the reporting organization. For Headquarters, USFK, these would be the principal staff/directorate elements. For Eighth Army, these would be the principal staff/directorate elements, MSCs and assigned units.

Assessable Unit Manager (AUM). The military or civilian head of an assessable unit, staff section, division or organizational element. The manager must be at least a colonel or GS-15, unless an exception has been granted by the Senior Responsible Official of the reporting organization. The AUM certifies the results of required internal control evaluations and signs an annual assurance statement.

Comptroller General Standards. The five standards issued by the Comptroller General to be applied by all managers in the Federal government to develop, establish and maintain internal controls.

Feeder Statement. An annual report that provides an assessment of management controls within an organization and identifies any material weaknesses in the internal controls.

Internal Control Weakness. The absence or ineffectiveness of internal controls (e.g., internal controls are not in place, or are in place but are not being used, or are in place and being used but are not effective).

Material Weakness. An internal control weakness that merits reporting to the next level of command, either for action or awareness. To determine whether a weakness is material, consider the following factors: actual or potential loss of resources; sensitivity of the resources involved; magnitude of funds, property or other resources involved; actual or potential frequency of loss; current or probable media or Congressional interest (adverse publicity); unreliable information causing unsound management decisions; diminished credibility or reputation of management; impaired fulfillment of essential mission; violation of statutory or regulatory requirements; information security risk; and public deprivation of needed Government services.

Reasonable assurance. An acceptable degree of confidence in the general adequacy of internal controls to deter or detect material failures in complying with the objectives of the Integrity Act. The determination of reasonable assurance is a management judgment based on the effectiveness of internal controls and the extent of internal control deficiencies and material weaknesses.

Reporting organization. An organization that submits an annual assurance statement directly to Secretary of Defense or head of a military component (e.g., Secretary of the Army).

Risk. The probable or potential adverse effects from inadequate internal controls that may result in the loss of Government resources through fraud, error or mismanagement.

Senior Responsible Official. The senior official (i.e., USFK Chief of Staff/Commanding General, Eighth Army), designated by the head of the reporting organization, with overall responsibility for ensuring the implementation of the internal control process within the organization.

Support forms/evaluation. Refers to the DA Form 67-9-1 (Officer Evaluation Report Support Form), for military officers; Performance Appraisal Application for civilian personnel in the National Security Personnel System; and the DA Form 7222-1 (Senior System Civilian Evaluation Report Support Form) for "Senior System" civilian employees in the legacy civilian personnel system.

Test question. A question in an internal control evaluation checklist designed to help an AUM determine whether a key internal control is in place and operating as intended.

Unified Command. A command with a broad continuing mission under a single commander with assigned components of two or more military departments.