



DEPARTMENT OF THE ARMY  
HEADQUARTERS, UNITED STATES ARMY GARRISON  
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AMIM-NTG-ZA (11-2a2)

22 June 2023

MEMORANDUM FOR All U.S. Army Garrison Personnel

SUBJECT: Garrison Policy #12, Army Managers' Internal Control Program (MICP)

1. REFERENCES.

- a. AR 11-2 Managers' Internal Control Program, 26 Mar 2012
- b. The OMB Circular No. A-123, Management's Responsibility for Internal Control, 15 July 2016.
- c. DoD Instruction 5010.40 (Manager's Internal Control Program (MICP) Procedures, 30 June 2020.
- d. United States General Accounting Office (GAO) Standards for Internal Control in Federal Government, 10 September 2014.
- e. Federal Financial Management Improvement Act (FFMIA) of 1996

2. PURPOSE. To provide guidance and establish procedures to conduct the Army Managers' Internal Control Program (MICP) within the Installation Management Command (IMCOM) functions at the United States Army Garrison Fort Irwin, CA (USAG FICA). An effective MICP ensures sound stewardship of resources, managerial integrity, and safe and effective mission performance.

3. APPLICABILITY. This document applies to all IMCOM organizations located at the USAG, Fort Irwin, California.

4. POLICY.

a. All commanders and managers have an inherent responsibility to establish and maintain effective internal controls, assess areas of risk, identify and correct weaknesses in those controls and keep their superiors informed. This includes internal controls over financial reporting (ICFR). The Federal Financial Management Improvement Act (FFMIA) and OMB Circular No. A-123, Appendix A, codify this inherent responsibility.

b. Assessable Unit Managers (AUMs) must give high priority to the effective implementation of internal controls that:

(1) Are identified as key internal controls by Headquarters, Department of the Army (HQDA) functional proponents.

(2) Pertain to the Department of Defense (DoD) high risk areas identified by OMB.

(3) Pertain to any other high-risk areas identified by DoD or Army leadership.

(4) Pertain to areas of vulnerability they themselves have identified or have been identified by external entities such as United States Army Audit Agency (USAAA) or Department of Defense Inspector General (DODIG).

(5) Directly support the accomplishment of Army goals.

c. AUMs and Functional Managers (FMs) must understand and apply the General Accounting Office (GAO) Standards for internal controls in government and must conduct periodic evaluations of key internal controls identified by HQDA functional proponents in applicable regulations, HQ IMCOM and by local management.

d. AUMs must be forthright in reporting material weaknesses in key internal controls.

e. Commanders, managers, and Internal Control Administrators (ICAs) responsible for the execution and/or oversight of effective internal controls, down to the assessable unit level, must include an explicit statement of this responsibility in their performance agreements. For military officers, the statement should be reflected in the "Major Performance Objectives" in part IV of DA Form 67-9-1 (Officer Evaluation Report Support Form). For civilian managers and ICAs, the responsibility should be included under "Major Performance Objectives/Individual Performance Standards" in DoD Performance Management Appraisal Program (DPMAP) the following are examples of explicit statements of responsibility:

(1) AUMs and functional managers should comply with AR 11-2, paragraph 1-15.

(2) Internal control administrators (ICAs) should comply with AR 11-2, paragraph 1-17.

## 5. RESPONSIBILITIES.

a. The Garrison Commander, as head of a reporting organization, supports and provides leadership for carrying out the Army Managers' Internal Control Program (MICP).

b. The Resource Management Office (RMO) is responsible for implementation and administration of the internal control program for FICA IMCOM organizations.

c. The Assessable Unit Managers (AUMs) are responsible for ensuring that internal controls are in place and operating effectively within their respective assessable units (AUs).

6. Reporting Requirements.

a. USAG, FICA to HQ IMCOM:

(1) Annual Statement of Assurance (ASOA). Signed by the Garrison Commander provides status of internal controls, including all known material weaknesses.

(2) Quarterly Status Report - required if there were material weaknesses reported in the Annual Statement of Assurance.

b. AUMs to Garrison Commander:

(1) Annual Statement of Assurance Feeder Statements. AUMs will submit annual feeder statements to provide support for the Garrison Commander's ASOA. The report will indicate what has been done to substantiate a determination of reasonable assurance that internal controls are adequate to achieve the FMFIA and OMB Circular A-123 objectives.

(2) Feeder statements will be provided to RMO who will consolidate and incorporate into the Garrison Commander's ASOA to include material weaknesses and weakness correction plans.

(3) AUMs will provide input to develop/update Internal Control Evaluation Plans (ICEPs) as requested annually by RMO. RMO will provide AUMs with an updated inventory of functions requiring MICP evaluations mandated by HQDA and HQ IMCOM.

(4) AUMs will provide the status to RMO of all material weaknesses that were reported, to facilitate preparation of the quarterly status required by IMCOM.

7. This policy supersedes any previous policies and is in effect until superseded or rescinded.

8. The point of contact for this memorandum is the Manpower, Resource Management Office at (760) 380-2559.

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A handwritten signature in blue ink, appearing to read "Lane A. Bomar".

LANE A. BOMAR  
COL, AR  
Commanding

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