



DEPARTMENT OF THE ARMY
U.S. ARMY MANEUVER SUPPORT CENTER OF EXCELLENCE
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FORT LEONARD WOOD, MISSOURI 65473-8300

- 8 NOV 2022

ATZT-PR (11-2a3)

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Memorandum of Instruction (MOI) for the MSCoE Risk Management Control Program (RMIC)

1. References.

a. Federal Managers' Financial Integrity Act (FMFIA) of 1982 (Public Law 97-255). Office of Management and Budget (OMB) Circular A-123, Management's Responsibility for Internal Control, July 2016.

b. Department of Defense (DoD) Instruction 5010.40, Managers' Internal Control (MIC) Program, May 2013.

c. General Accounting Office (GAO) Standards for Internal Control in the Federal Government, September 2014.

d. Army Regulation (AR) 11-2 (Managers' Internal Control Program).

2. Purpose. The purpose of this memorandum is to provide guidance for the execution of the RMIC at the U.S. Army Maneuver Support Center of Excellence (MSCoE), Fort Leonard Wood (FLW), MO.

3. Scope.

a. The Army RMIC meets the requirements of the Accounting and Auditing Procedures Act of 1950, as amended by the FMFIA of 1982, Public Law 97-255 (codified at Section 3512, Title 31, United States Code [31 USC 3512]).

b. The Army RMIC is intended to be the first line of defense in support of effective risk management and internal controls. The program is designed to help Army Commanders/Managers prioritize financial reporting risks, as well as strategic, compliance and operational risks. The evaluation of key internal controls is necessary to determine whether they are in place, being used as intended, and effective in achieving their purpose.

ATZT-PR (11-2a3)

SUBJECT: MOI for MSCoE RMIC Program

4. **Applicability.** This document applies to all Training and Doctrine Command (TRADOC) mission activities located at MSCoE, FLW, as well as the Noncommissioned Officer Academies (NCOAs) at Fort Campbell, KY, and Joint Base Lewis-McChord, WA.

5. **Responsibilities.** Enclosure 1 further details specific responsibilities to the following RMIC positions:

a. The Commanding General (CG) is designated by position as the Senior Responsible Official (SRO) and will provide leadership and support for carrying out the Army's RMIC.

b. **Assessable Unit Managers (AUM).** The MSCoE Chief of Staff; Assistant Commandant (AC), U.S. Army Engineer School (USAES); Deputy Commandant, U.S. Army Chemical, Biological, Radiological, and Nuclear School (USACBRNS); AC, U.S. Army Military Police School (USAMPS); Staff Judge Advocate (SJA); Director; Fielded Force Integration Directorate (FFID); and Commandants, MSCoE, Lind, and Kreckel NCOAs are designated by their positions as AUMs (Enclosure 2).

c. **Internal Control Administrators (ICAs).** Each AUM will designate an ICA who will be responsible for implementation and administration of an effective internal control program within their respective organization IAW AR 11-2, and this memorandum of instruction. The G-8 is the SRO's MSCoE-level Internal Control Administrative Office for MSCoE organizations.

d. **Internal Control Evaluator (ICE).** The ICA will select an ICE to perform the evaluation(s), who are not part of the operation of the controls they are evaluating.

6. **Policy and Requirements.**

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 (ICOFR). The Federal Managers Financial Integrity Act (FMFIA) and OMB Circular A-123, Appendix A, codify this inherent responsibility.

b. AUMs must give high priority to the effective implementation of internal controls that—

(1) Are identified as key internal controls by HQDA functional proponents.

ATZT-PR (11-2a3)
SUBJECT: MOI for MSCoE RMIC Program

(2) Pertain to the 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 U.S. Army Audit Agency or Department of Defense Inspector General's Office.

(5) Directly support the accomplishment of Army goals.

c. AUMs and organizational level functional managers must understand and apply the General Accounting Office (GAO) Standards for internal control in government and must conduct periodic evaluations of key internal controls identified by HQDA functional proponents in applicable regulations, TRADOC, and by local management.

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

e. The SRO, AUMs, ICAs, managers, and evaluators must complete internal control training. Based on the role within RMIC, initial training should be completed within 30 days of assumption of duties for the SRO and AUMs; and within 60 days for ICAs, managers and evaluators. Refresher training should be completed in accordance with guidance issued by the Assistant Secretary of the Army, Finance Management and Comptroller. The guidance strongly recommends ICAs receive refresher training annually, while AUMs, managers, and evaluators should receive training every 2 years (Enclosure 3).

f. Commanders/Managers and 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 agreement. 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 in the "Element and Standard(s)" in part D of DA Form 2906 (DPMAP).

7. Reporting Requirements.

a. MSCoE to HQ, TRADOC:

(1) Annual Statement of Assurance (ASOA). Signed by the Commanding

ATZT-PR (11-2a3)
SUBJECT: MOI for MSCoE RMIC Program

General provides a statement about the status of internal controls, including all known material weaknesses.

(2) Commander's Monthly Checklist RMIC. Signed by the Chief of Staff monitors the status of RMIC in eight major areas, to include a 10% review of transactions in key business process.

b. AUMs to G-8:

(1) Army's risk assessment will be completed annually, and submitted to G-8 by the requested suspense date. G-8 will distribute annual guidance when received from HQ TRADOC.

(2) The risk assessment drives the development of the 5-Year Internal Control Evaluation Plan (ICEP). AUMs will develop/update the ICEP based on the risk areas identified during the risk assessment.

(3) AUMs will submit a memo, no later than the 15th of each month, identifying key processes reviewed, the percentage of transactions reviewed, and any findings or corrective actions.

(4) AUMs, with the help of their designated ICA and functional managers, will prepare and certify internal control evaluations using DA Form 11-2 (Internal Control Evaluation Certification) in accordance with the locally developed ICEP (Enclosure 4).

(5) ASOA feeder statement, signed by the AUM, will be submitted to G-8 by the requested suspense date. This statement will indicate what actions were taken to support a determination of reasonable assurance that internal controls are adequate to achieve FMFIA objectives. G-8 will distribute annual guidance when received from HQ TRADOC.

8. This internal control guidance is effective until superseded.

ATZT-PR (11-2a3)
SUBJECT: MOI for MSCoE RMIC Program

9. Point of contact is Pascual Cartagena at (573) 563-4220, DSN: 676-4220 or <pascual.s.cartagena3.civ@army.mil>.

- 4 Encls
1. RMIC Responsibilities
 2. MSCoE RMIC Org Chart
 3. RMIC Training Requirements
 4. RMIC Evaluation 5 Ws



ADAM W. HILBURGH
Colonel, GS
Chief of Staff

DISTRIBUTION:
AC, USACBRNS
AC, USAES
AC, USAMPS
CMDT, Kreckel NCOA
CMDT, Lind NCOA
CMDT, MSCoE NCOA
SJA
CDR, 1st EN BDE
CDR, 3rd CM BDE
CDR, 14th MP BDE
CDR, 43rd AG BN
(CONT)
DCO, Kreckel NCOA
DCO, Lind NCOA
AC, MSCoE NCOA
CMD GRP/SGS
G-1
G-2
G-3
G-4
G-6
G-8
MSO
IG
FFID
HD/CSO
IR

Risk Management Internal Control Program (RMIC) Responsibilities

1. The Commanding General (CG), designated by position as the Senior Responsible Official (SRO), has the responsibility to—
 - a. Provide leadership and support to ensure the effectiveness of the RMIC.
 - b. Approve the Annual Statement of Assurance (ASOA) on Internal Controls and Compliance with Office of Management and Budget (OMB) Circular A-123, Appendix A, for Training and Doctrine Command (TRADOC) mission functions at the Maneuver Support Center of Excellence (MSCoE), Fort Leonard Wood (FLW), reportable to Headquarters, TRADOC.
2. The G-8 has the responsibility to—
 - a. Ensure implementation of RMIC for TRADOC mission activities at FLW.
 - b. Act as the SRO's Internal Control Administrator for MSCoE assessable units and oversee the preparation of the CG's ASOA, using guidance provided by higher headquarters, feeder annual statement of assurances provided by AUMs, and submit by required suspense date.
 - c. Oversee preparation of the Commander's Monthly Checklist – RMIC, using guidance provided by higher headquarters, monthly 10% memo from AUMs, and submit by required suspense date.
 - d. Provide guidance and assist ICAs with RMIC training.
 - e. Provide guidance and suspense for AUMs and ICAs to perform annual Risk Assessment.
 - f. Provide guidance and suspense for AUMs and ICAs to update and maintain the annual 5-year ICEP.
 - g. Develop, publish quarterly suspense and monitor the completion of internal control evaluations according to the established Internal Control Evaluation Plan (ICEP) as described under ICA responsibilities para 4.(f) of this policy. G-8 will maintain the centrally consolidated master MSCoE 5-Year ICEP.
 - h. Maintain an inventory of any reported material weaknesses and track the status of corrective actions.
 - i. Maintain a RMIC organizational chart and other contact lists as required.
 - j. Track RMIC training requirements for the SRO, AUMs, ICAs, and evaluators to ensure up-to-date records are available for audit.

k. Collect performance agreement statements of AUMs and ICAs.

3. 07Assessable Unit Managers will—

a. Appoint an Internal Control Administrator (ICA) and provide the name and telephone number to G-8 (to include changes as they occur).

b. Ensure that internal controls are in place and operating effectively.

c. Ensure that managers are trained on and understand their internal control responsibilities.

d. Perform annual Risk Assessment to identify, analyze, and manage risk relevant to achieving the objectives of safeguarding assets, compliance with relevant laws and regulations, and reliable financial and non-financial reporting.

e. Ensure that managers establish or enhance internal controls to mitigate identified risks and confirm their effectiveness.

f. Use the annual Risk Assessment to develop, update and implement the ICEP, which describes how key internal controls in the assessable unit will be evaluated over a 5-year period. Ensure key internal controls—

(1) That are identified by HQDA functional proponents and local managers are evaluated for ICEP inclusion.

(2) Pertain to high-risk areas identified by the OMB, Department of Defense (DoD), or Army leadership.

(3) Pertain to areas of vulnerability as identified locally.

(4) Directly support the accomplishment of Army goals.

g. Certify the conduct of internal control evaluations using DA Form 11-2 (Internal Control Evaluation Certification) IAW the established ICEP. Evaluations will be signed by the AUM in block 8a(2). The standards for recording findings on the DA Form 11-2 as well as supporting documentation standards, are described under Internal Control Administrator duties, paragraph 4f below.

h. Ensure designated Internal Control Administrator files and submits copies of completed internal control evaluations as specified under ICA responsibilities below.

i. Incorporate Internal Control training and guidance into organizational guidance.

j. Submit an ASOA feeder statement to support the CG's ASOA submitted

to TRADOC. Statements will be signed by an O-6 or GS-15, except for NCOA Schools which will be signed by respective commandants.

k. Report to the G-8 all identified material weaknesses in internal controls. Establish and implement plans to correct weaknesses. Establish a method of tracking progress in executing plans for corrections and provide the G-8 with copies of such documentation.

4. The Internal Control Administrator (ICA) designated by each AUM will—

a. Advise the AUM on the implementation and status of the organization's RMIC and keep commanders and managers informed on internal control matters.

b. Identify the organization's requirements for RMIC training and arrange that training. ICAs will submit organizational RMIC training status by position to G-8 as requested. Required ICAs are responsible for ensuring compliance of includes:

(1) Ensure Internal Control Evaluators (ICE) have completed RMIC ICE training within the past 2 years, prior to conducting any evaluation. Submit ICE certificate of training with each DA 11-2 evaluation conducted

(2) ICAs complete annual ICA Refresher training and provide G-8 with the certificate of training

(3) ICAs arrange for and ensure AUMs complete AUM training within 30 days of assignment and ensure training is no older than 2 years. Provide G-8 with copy of training certificate.

c. Coordinate with the point of contact for the key business processes DTS, GTCC, GPC, ATAAPS, CSDP, and COR to gather 10% transactional data to be reported in a monthly memo, signed by the AUM, due to G-8 no later than the 15th of each month.

d. Annually, coordinate with the AUM to complete the Risk Assessment and revise the 5-Year ICEP based on the risks identified and prioritized by the AUM. G-8 (as MSCoE ICA) and/or Fort Leonard Wood Central Tasking Office will annually publish the inclusive period for this task, including a suspense for submitting the annual Risk Assessment and revised ICEP to G-8. G-8 will centrally maintain a consolidated master MSCoE Risk Assessment and 5-Year ICEP. Further changes to ICEP will be coordinated and approved through G-8.

e. Support the CG annual statement of assurance (ASOA), prepare feeder ASOA for signature of the AUM, IAW instructions from higher headquarters. The annual statement of assurance must accurately describe the status of internal controls within the organization, provide required certifications that controls related to financial and nonfinancial reporting are in place and effective, and provide updated material weaknesses (in required format) reported throughout the year.

f. Facilitate the process for identifying and reporting material weaknesses in accordance with paragraph 1–13e of AR 11-2 to G-8. Ensure organizational material weaknesses are closely monitored until corrected and retain all required documentation supporting the annual statement of assurance and the correction of material weaknesses.

g. In accordance with G-8 published quarterly suspense dates, upload to the RMIC SharePoint site a certified copy of evaluations (DA Form 11-2 Internal Control Evaluation Certification) signed by the AUM (as identified on 5-year ICEP). Each uploaded DA Form 11-2 will include an evaluation checklist and all supporting documentation. The following provides an overview of the standards of supporting documentation and annotation of findings, on the DA Form 11-2:

(1) Each DA Form 11-2 must detail the basis for the methodology (Direct Observation, Review of Files or Other Documentation, Analysis, Sampling, Simulation, interviews, Other) used to test controls. Based on the Method(s) of Testing Key Controls selected in section 7.a. of DA FM 11-2, specific lines of information concerning Who, What, When, Where, and Why must be completed for each individual testing methodology selected. The specific lines of information corresponding to the 5 W's required for each method of testing selected, is in Enclosure 4 of this MOI. The DA Form 11-2 includes four blank continuation pages to expound upon this 5 W requirement.

(2) The criteria for the additional supporting documentation per AR 11-2, paragraph 2-10a states that “all supporting documentation used to reach conclusions must be referenced on DA form 11-2 and either attached or available for review. Documentation must be sufficient for an independent reviewer to reach the similar conclusions”. All supporting documentation must be made available for audit/review.

h. Retain copies of internal control evaluations, annual feeder statements, and supporting documentation for 3 fiscal years after submission. For reported material weaknesses, retain all records for 3 years after the weakness is corrected. All RMIC files and records will be handled and stored in accordance with applicable Personally Identifiable Information (PII), and Operations Security (OPSEC) Army policies and regulations.

5. Internal Control Evaluators will -

a. Conduct testing in accordance with the ICEP to evaluate the effectiveness of internal controls.

b. Identify any internal control or systemic weaknesses that may merit reporting as internal controls deficiencies, significant deficiencies, or material weaknesses based on ICEP process.

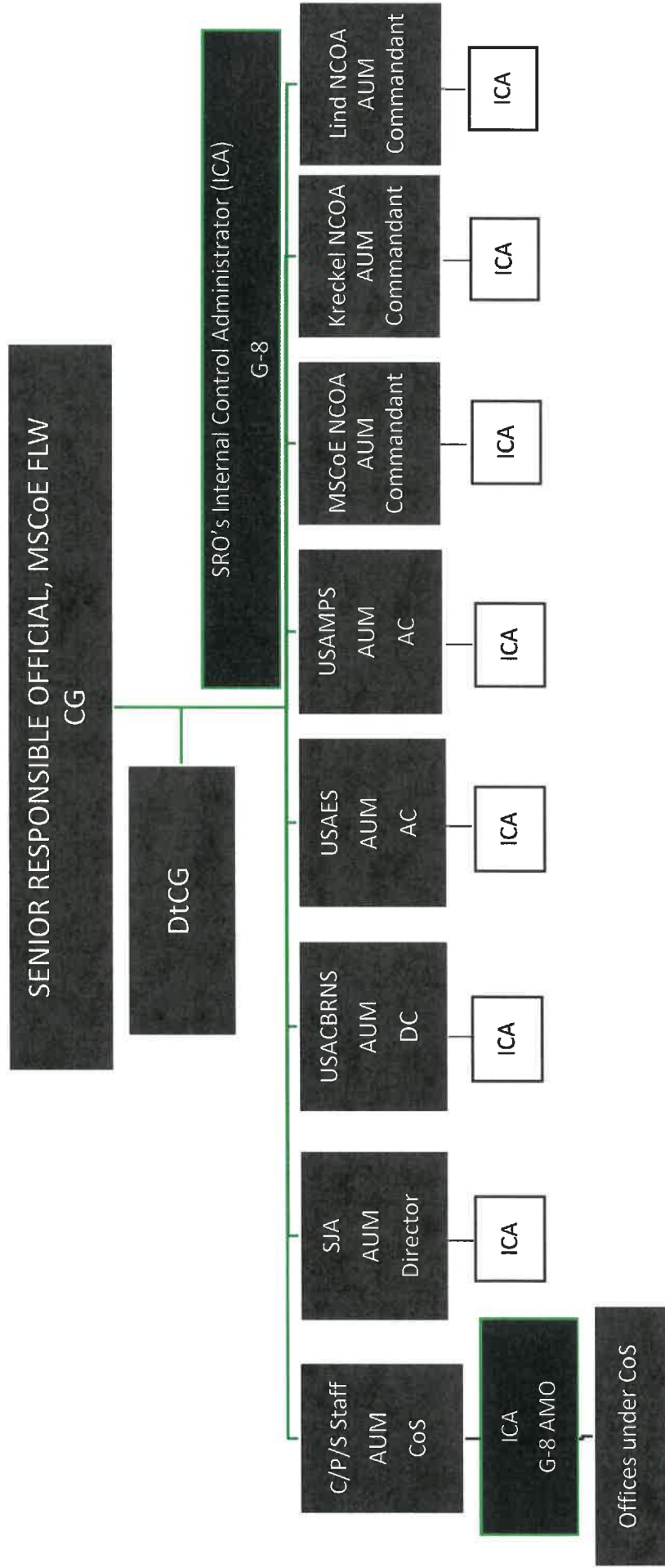
c. Notify AUMs and ICAs on the status of their evaluation and findings that may

warrant reporting in their ASOA feeder statement.

- d. Ensure the testing results and supporting documentation are available for audit.
 - e. Complete the RMIC Evaluators course prior to conducting any DA FM 11-2 evaluation. Course certificate may be no older than 2 years old.
6. All Commanders, directors, and senior managers not identified as AUMs or ICAs have some level of functional responsibility or oversight for internal controls and will—
- a. Provide input and/or prepare supporting ASOA feeder statement input for the AUM as requested, which provides support for the statement of assurance signed by the AUM and CG IAW guidance issued by higher headquarters.
 - b. Assist the AUM and ICA with integrating a risk-based approach towards meeting strategic, operations, reporting, and compliance objectives all of which rely on high quality data being utilized internally and externally.
 - c. Assist AUM in determining the best methods and frequency for evaluations included on the ICEP.
7. The Internal Review (IR) Office will—
- a. Review evaluations and supporting documentation uploaded to the G-8 RMIC SharePoint by MSCoE schools/organizations on an annual basis.
 - b. Review mission activities DA Form 11-2 evaluations during normal audits or reviews to provide advice on internal controls to the assessable units. IR will communicate directly with activities to coordinate review actions and obtain access to documents, IAW AR 11- 7, paragraph 4-18.
 - c. Review the CG's ASOA (along with the underlying feeder statements from subordinate activities) to provide an opinion as to whether the assurances given on the statements support the findings of material weaknesses discovered during normal reviews and audits conducted by IR or other audit agencies during the reporting period.
 - d. Provide an assessment of the ASOA's thoroughness and validity by the requested suspense date. The validation will not be based solely on review of ASOA documents but will address known audit findings and rely on audits which have already been conducted.



MSCoE RMIC Organization Chart



SGS, G-2, G-3, G-6, G-8
HDCSO, IG, MSO, FFID

**Minimum Training Requirements for
Managers' Internal Control Program**

MICP Training

Role	Responsibility	Computer based Training Course *access instructions at bottom page	When
Internal Control Administrator (whomever you designate- 1 per school and G8)	Administer the Managers' Internal Control Program. See AR 11-2, paragraph 1-17.	Internal Control Administrator Course	Within 30 days of
Internal Control Administrator Refresher	Administer the Managers' Internal Control Program. See AR 11-2, paragraph 1-17.	Internal Control Administrator Refresher Course	Within one year of Control Administr.
Assessable Unit Manager (see wire diagram next tab)	Apply the Government Accountability Office Standards for internal control. See AR 11-2, paragraph 1-15.	Assessable Unit Manager Course	Within 60 days of
Senior Responsible Official	Ensure the implementation of an effective Managers' Internal Control Program. See AR 11-2, paragraph 1-14.	Senior Responsible Official Course	Within 60 days of
Managers (see wire diagram next tab next tab)	Establish and maintain effective internal controls, assess areas of risk, and identify and correct weaknesses in those controls. See AR 11-2, paragraph 2-1.	Managers Course	Within 30 days of
Evaluators (Whomever is listed as the evaluator on block 6 of your DA Form 11-2s you will submit/already submitted for each inspected area this year.)	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

Your SRO, AUM, ICA or Evaluator may receive training credit through completion of the ALMS online courses, by attending accredited MICP courses, or by desk-side. Contact Joanne Daniels, 3-5594, to schedule a desk-side briefing.

The 5 Ws must be completed for each testing method selected on the DA Form 11-2.

Method of Testing Key Controls, Per DA Form 11-2 section a.	Answer the corresponding question numbers in table A-1 below
Observation	1, 6, 12, 13, 14
Review of Files or Other Documentation	2, 6, 12, 13, 14
Analysis	3, 7, 12, 13, 14
Sampling	3, 8, 12, 13, 14
Simulation	4, 9, 12, 13, 14
Interviews	1, 10, 12, 13, 14
Other	5, 11, 12, 13, 14

Table A-1

Who	
1	Who was Observed/ Interviewed? How many people are responsible for performing this function, and how many of these people did you observe? (e.g. I observed 1 clerk out of 5 clerks who perform this function)
2	Who was the custodian of the files reviewed?
3	Who performed the analysis and/or Sampling?
4	Who conducted and participated in the simulation?
5	Who was involved with this method?
What	
6	Detail what files/documentation you Reviewed or Observed. Itemize each the title and document number you inspected. Explain how many files/document were available in total, representing the year, and how many of those you inspected. (e.g. 50 files of 1000 files were inspected)?
7	Describe what the analysis constituted. How many items analyzed for the year out of how many available to analyze (e.g. 50 items were analyzed out of a possible 100)
8	Which type of sampling did you use? Detail your sampling Plan. Detail/describe the population size, sample size etc.? What software did you use? (E.g. There were 112 personnel who filed travel vouchers, of which we randomly selected 15 of these files using an excel random number generator. A screen shot of the excel random number generator is attached.)
9	What type of simulations were used, such as Monte Carlo or some other method.
10	What was the function/Process name of which you conducted the interview for? Was it a formal or informal interview? Was a questionnaire used?
11	Detail the method you selected.
When	
12	When did the Observation/ Review of Files/ Analysis/ Sampling/ Simulation/ Interviews/ take place and the timeframe covered, such as the FY or months?
Where	
13	Where did the direct Observation/ Review of Files/ Analysis/ Sampling/ Simulation/ Interviews/ take place?
Why	
14	Detail your logic in why you chose the Observation/ Review of Files/ Analysis/ Sampling/ Simulation/ Interviews/. Why was this method preferable over the other methods?