CCR 11-2
Army Programs Management Control

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Summary*:*

The Federal Manager's Financial Integrity Act (**Public Law 97-255**) requires that (internal) management controls be established to provide reasonable assurance that government assets are guarded against fraud, waste and abuse. This regulation outlines the basis of the Management Control Program within Cadet Command. Checklists insure adequate controls are in place and operating throughout the command, which allow weaknesses to surface before they escalate into problems. This update realigns functional responsibility for the Management Control Program under HQ Cadet Command and provides instructions for program managers.

POC/Impact:

Applicability. This regulation applies to all Cadet Command elements, to include HQ Cadet Command, region headquarters, ROTC battalions and JROTC units, brigade commanders, Goldminer Teams, and forward-deployed activities.

Supplementation. This regulation may not be supplemented. However, Cadet Command activities are encouraged to publish an internal standing operating procedure (SOP) covering management controls for their operation. This regulation supersedes Cdt Cmd Reg 11-2, 13 Sep 95.

Suggested Improvements. The proponent of this regulation is the Resource Management and Logistics Directorate, U.S. Army Cadet Command. Send comments and suggested improvements on **DA Form 2028** (Recommended Changes to Publications and Blank Forms) through channels to Commander, U.S. Army Cadet Command, ATTN: ATCC-RR, Fort Monroe, VA 23651-5000. Suggested improvements may also be submitted using **DA Form 1045** (Army Ideas for Excellence Program (AIEP) Proposal).

Please ensure that you have the following software loaded: Acrobat Reader 4.0 or >.

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Chapter 1, Introduction **TOC**

1-1. Purpose. **TOC** This regulation outlines the basis of the Management Control Program within Cadet Command. Checklists ensure adequate controls are in place and operating throughout the command, which allow weaknesses to surface before they escalate into problems.

1-2. References. **TOC** Required and related publications are listed in **Appendix A**.

1-3. Explanation of Abbreviations and Terms. **TOC** Please refer to **Section I** (also referenced in the Table of Contents **Glossary**).

1-4. Background. **TOC** Management Controls are:

a. The means that managers use to regulate and guide their operations and programs to ensure the job is completed properly.

b. Essential to conduct Cadet Command operations in a professional and businesslike manner. When exercised with a prudent, common sense set of standards, management controls permit adequate protection and accountability for the resources entrusted to management.

c. A method to achieve management objectives by serving as checks and balances against undesired actions. Sound management controls provide reasonable confidence (for all levels of management) that essential operations and requirements are being accomplished every day in an effective and economical way.

1-5. Responsibilities Within the Command **TOC**

a. Commanding General, Cadet Command.

(1) Ensures the Army Management Control Program is operating throughout the command, including all subordinate commands and activities.

(2) Signs the Annual Assurance Statement to HQ TRADOC on the status of management controls within the command.

b. Director, Resource Management and Logistics.

(1) Appoints a Management Control Program Administrator to design, implement, and sustain a viable Management Control Program for the command.

(2) Ensures management officials at all levels are aware of their management control responsibilities.

(3) Verifies that all military and civilian managers and supervisors have explicit management control responsibilities in their performance agreements.

(4) Requires management control review checklists to be used at applicable assessable units (as defined in **AR 11-2**) throughout the command to evaluate subtasks required by the Management Control Plan (MCP), special tasking issued by the Army Management Control Office, or HQ Cadet Command.

(5) Adds to prescribed management control review checklists by issuing supplements to accommodate command unique conditions.

(6) Evaluates material weaknesses to identify potential command-wide problems.

(a) Establishes and meets milestone dates to correct any material weaknesses within the command.

(b) Monitors all management control problems to ensure priority accomplishment of corrective actions.

(7) Reviews annual feeder reports from Region HQ and Brigades on the status of management controls; following guidance issued by HQ TRADOC, forwards annual report to the Commanding General (CG) for signature.

c. Management Control Program Administrator.

(1) Serves as the central point of contact for Cadet Command.

(2) Establishes, implements, and maintains a management control program in accordance with (IAW) the responsibilities set forth for the CG and the Director, Resource Management and Logistics.

(3) Establishes a network of people within the command responsible for carrying out the program.

(4) Establishes a point-of-contact (POC) network for sending/receiving routine correspondence, passing related information, and obtaining reports.

(5) Disseminates timely, useful guidance and information on program administration.

(a) When guidance is received from TRADOC, evaluates for Cadet Command implication, applicability, and effect upon recent policies. Passes information to POC with clarifying guidance, if necessary.

(b) Researches queries from within the command or TRADOC staff and furnishes responses either informally by telephone or formally by correspondence.

(6) In coordination with appropriate staff offices, develops and publishes management control checklists for the command.

(7) Completes the checklist for **AR 11-2**, Management Control.

(8) Provides guidance to the CG, other managers and individuals responsible for creating/monitoring checklists, and making management control reviews.

d. Region Commanders.

(1) Appoint a Management Control Administrator for the region headquarters to:

(a) Verify, through testing or other means, that minimum essential controls are in place and operating.

(b) Complete checklists as required by this regulation and keep most current copy on file for inspection.

(c) Evaluate material weaknesses that have surfaced to identify problems. Monitor all management control problems to ensure priority accomplishment of corrective actions.

(d) Establish and meet milestone dates to correct material weaknesses.

(e) Assist senior managers in ensuring management control responsibilities are carried out properly.

(2) Provide sufficient command support with which to develop and monitor the region headquarters MCP.

(3) Ensure management officials within the region are aware of their management control responsibilities. Reflect accountability for the success or failure of management control practices in performance agreements of appropriate military and civilian managers.

(4) Provide annual report to Cadet Command for the region headquarters.

e. Inspector General (IG).

(1) Report to Cadet Command Resource Management and Logistics Directorate any material weaknesses surfaced during inspections and IG visits.

(2) Evaluate how well the management control process has been implemented and whether prescribed management control processes are adequate.

f. Brigade Commanders.

(1) Serve as Assessable Unit Manager for SROTC and JROTC schools within their area of responsibility.

(2) Ensure all employees are aware of the management control processes.

(3) Ensure good management controls are in place and working.

(4) Designate managers to perform evaluations or complete checklists.

(5) Submit annual report. These evaluations become the basis for the Annual Assurance Statement.

(6) Ensure problems in areas not mandated are evaluated under the management control process when situation warrants.

(7) Ensure compliance with the management control process is included in performance agreements of civilian and military managers who control, use, or authorize the use of government assets.

g. Professors of Military Science (PMS), SROTC Battalions.

(1) Ensure good management control processes are in place and properly operating.

(2) Conduct periodic evaluations of key management controls as directed by the Assessable Unit Manager (Brigade Commander).

(3) Keep the evaluation/checklist on file, along with supporting documentation, for inspection/audit purposes. Supporting documentation will be maintained until a subsequent review is made.

(4) Comply with reporting procedures established by the Brigade Commander. The reporting format can be downloaded from the Resource Management and Logistics Directorate website.

h. Directors of Army Instruction/Senior Army Instructors, JROTC Units.

(1) Ensure good management control processes are in place and properly operating.

(2) Conduct periodic evaluations of key management controls as directed by the Assessable Unit Manager (Brigade Commander).

(3) Retain a copy of the evaluation/checklist on file, along with supporting documentation, for inspection/audit purposes. Supporting documentation will be maintained until a subsequent review is made.

(4) Comply with reporting procedures established by the Brigade Commander. The reporting format can be downloaded from the Resource Management and Logistics Directorate website.

1-6. External/Internal Audits. **TOC** All audits of Cadet Command operations will include an on-site assessment of the management control program. The following is provided for information to help understand the assessment procedure.

a. The methodology used for evaluating management controls involves:

(1) Identifying management control objectives that management has designed to ensure that laws, regulations, command directives and policies are complied with in the activity.

(2) Identifying key management control procedures that management has established to achieve objectives.

(3) Testing those procedures.

(4) Identifying needed follow-up actions.

b. The auditors obtain information on the activity, mission/objectives, and procedures by reading manuals, reviewing past audit/evaluation reports, interviewing management and employees, and making observations. Auditors will usually ask questions, focusing on understanding the management control structure, to determine if management controls have been placed in operation, and testing their effectiveness.

c. Because of inherent limitations in the design and operation of any management control system, auditors do not expect management controls to prevent or detect all instances of noncompliance or abuse. The most pervasive limitation is that the cost of management controls should not exceed their benefits. In deciding how extensive the system of management controls should be, management needs to compare the cost of more controls with the benefits to be gained.

Chapter 2, Management Control Standards **TOC**

2-1. Management Control Standards. **TOC** The Comptroller General of the United States has established standards that define the minimum level of quality acceptable for management control systems in operation. These standards also constitute the criteria against which systems are to be evaluated. Ensuring that management controls in each organization are in conformance with the following standards is the basic Integrity Act (**PL 97-255**) responsibility of every Army Manager.

2-2. A Management Tool. **TOC** Management controls are the means that managers use to regulate and guide their operations and programs to ensure the job is completed properly. Good management controls are essential to achieving proper conduct of Army administration in a professional and businesslike manner. When exercised IAW with a prudent, common-sense set of standards, management controls permit full accountability for the resources entrusted to management. The controls facilitate achievement of management objectives by serving as checks and balances against undesired actions. Sound management controls provide reasonable confidence (for all levels of management)

that essential operations and requirements are being accomplished every day in an effective and economical way.

2-3. Reasonable Assurance Standard. **TOC** Management control systems are to provide reasonable assurance that the objectives of the programs will be achieved.

   a. This standard recognizes that the cost of management controls should not exceed the benefit derived.

   b. Reasonable assurance equates to a satisfactory level of confidence under given considerations of cost, benefit, and risk -- acceptable performance within the reality of what can be accomplished.

2-4. Supportive Attitude Standard. **TOC** Managers and employees are to maintain and demonstrate a positive and supportive attitude toward management controls at all times.

   a. This standard requires Army managers to take steps to promote the effectiveness of management controls.

   b. Managers should ensure subordinate personnel consistently give management controls a high priority.

2-5. Competent Personnel Standard. **TOC** Managers and employees are to have personal and professional integrity and are to maintain a level of competence that allows them to accomplish their assigned duties, as well as understand the importance of developing and implementing good management controls.

   a. Managers who possess a good understanding of management controls are vital to effective control systems.

   b. Overall performance appraisals and efficiency ratings for applicable managers should include an assessment of how well the individual has devised, implemented, and sustained essential management controls.

2-6. Control Objectives/Techniques Standard. **TOC** Control objectives/techniques are to be effective and efficient in accomplishing their management control objectives.

   a. Management control objectives identified and developed for activities must be logical, applicable, and reasonably complete.

   b. Techniques include specific policies and procedures, organization arrangements (including separation of duties, reconciliation, suspense, and physical observation actions), as well as essential physical measures, such as locks and fire alarms.

   c. Techniques should be designed to derive maximum benefit with minimum effort.

2-7. Documentation Standard. **TOC** Management control systems are to be clearly documented, and the documentation readily available for examination.

   a. This standard requires written evidence supporting transactions or other significant events.

   b. Documentation should be useful to managers in controlling their operations and to auditors and others involved in analyzing operations.

2-8. Separation of Duties Standard. **TOC** To reduce the risk of error, waste, or wrongful acts, or to reduce the risk of those acts going undetected, no one individual may control all key aspects of a transaction or event.

a. Duties and responsibilities must be assigned systematically to a number of individuals to ensure that effective checks and balances exist.

b. Key duties include authorizing, approving, and recording transactions; requisitioning, receiving, and issuing equipment, supplies and services; making payments; and reviewing or auditing transactions.

2-9. Supervision Standard. **TOC** Qualified and continuous supervision ensures that management control objectives are achieved.

a. This standard requires clearly communicating the duties, responsibilities, and accountabilities assigned to each staff member; systematically reviewing each member's work to the extent necessary; and approving work at critical points to ensure that work flows as intended.

b. Managers must guide and train their personnel to help ensure errors, waste, and wrongful acts are minimized and that specific management directives are achieved.

2-10. Access To and Accountability for Resources Standard **TOC**

Access to resources and records is to be limited to authorized individuals, and accountability for the custody and uses of resources is to be assigned and maintained. The basic concept behind restricting access to resources is to help reduce the risk of unauthorized use or loss to the Government.

Chapter 3, Management Control Plan **TOC**

3-1. Management Control Plan. **TOC** The requirement for a management control plan (MCP) was established by the August 1986 revision of **OMB Circular A-123**.

a. The primary purpose of an MCP is to identify tasks; their risk ratings (high, medium, low); the senior managers responsible for the areas; and the scheduled evaluations (management control reviews) over a 5-year period.

b. The MCP is issued yearly as an 11-series DA circular.

c. RM&LD will publish an MCP for those checklists applicable to Cadet Command and post it to Management Logistics on the **RIGHT SITE**. Each year, the report format on this site will be updated to reflect the checklists required for that reporting period.

3-2. Implementation **TOC**

a. Cadet Command is responsible for conducting management control reviews of Army regulations that are implemented on behalf of HQ TRADOC (not regulations that are routinely used as references in day-to-day activities). These checklists, normally published as part of the regulation, are to review operational areas as frequently as circumstances warrant (suspected problem, identified risk, change of command, etc.) but not less frequently than prescribed by the MCP.

b. In addition, there are checklists published by HQ Cadet Command to evaluate controls in specific high-risk programs. These checklists take less than 30 minutes

each to complete and must be done annually. They are used as feeder information for inspections/audits and highlight weaknesses before they become problem areas.

3-3. Cadet Command's Management Control Plan. **TOC** Cadet Command's Management Control Plan lists all **checklists** currently required by this organization and the date they are due for review.

Chapter 4, Management Control Reviews **TOC**

4-1. Definition. **TOC** A detailed examination of a program to determine whether adequate management controls exist and if these controls have been properly implemented to prevent or detect waste, fraud, or abuse of government assets. The formal review documents the adequacy of these control techniques.

4-2. The Review **TOC**

a. Management control reviews may range from an ad hoc examination of a single subtask by one individual to a full scale cyclical survey of several tasks by a task force.

b. The logical question is where does the manpower and funding come from to do these reviews -- answer: it must be absorbed within current staffing. The problem here is that the requirement is tied directly to **AR 11-2** and **PL 97-255** and must be executed. The Army has made the decision that all levels will participate and execute their portion of the management controls program. We can tie the process to a current or planned review, audit, survey, or study that can minimize resource requirements. This, however, requires long-range planning.

c. Most reviews take a relatively short time to accomplish, and savings usually occur in four areas:

(1) Eliminating unneeded steps, controls, and guidance.

(2) Implementing sound controls and operating practices.

(3) Streamlining reporting and standardizing proponency and operations.

(4) Clearer understanding of the roles in executing the ROTC program and a better communication process so that waste, fraud, and abuse can be prevented, detected, then corrected.

d. The key to the management control program is to make sure the optimum controls are in place and working.

(1) Is the control technique sound? Have all harmful side effects or risks been identified as they relate to any major change in control objectives?

(2) Is the control practical? The best controls on paper are worthless if they cannot be executed by operating managers.

(3) Is the control timely? The right control developed too late or ahead of its time is worthless.

(4) Is the control acceptable? It is better to have an acceptable control that 100 percent of the managers use than the best control which 50 percent ignore.

e. Once the controls are in place and working, a management control checklist is used to validate the effectiveness.

4-3. Assessable Unit Managers (AUM) `TOC`

a. **AR 11-2** limits AUM to 0-6/GM 15 positions. This is intended to provide greater flexibility to commanders and managers and to increase their accountability for effectiveness of their controls.

(1) The HQ Cadet Command Chief of Staff and 0-6 directors/special staff officers are AUM for HQ Cadet Command.

(2) The Region Chief of Staff is the AUM for the region headquarters.

(3) The Brigade Commanders are the AUM for their brigades and SROTC/JROTC schools.

b. AUM responsibilities are to:

(1) Ensure all employees are aware of the management control processes.

(2) Designate managers to perform evaluations.

(3) Certify evaluations, supported by specific documentation, including who conducted the evaluation, date evaluation was conducted, methods used to test key controls, what weaknesses were detected, if any, and what corrective actions were taken.

(4) Promptly correct (or raise to a higher level) weaknesses within their program management.

Chapter 5, Management Control and Review Checklists `TOC`

5-1. Definition. `TOC` A management control review checklist is a series of questions for conducting a systematic, detailed examination of a function to determine if adequate control measures have been implemented.

5-2. Purpose. `TOC` The purpose of a management control review checklist is:

a. To test whether prescribed controls are in place, operational, and effective. Analytical techniques, such as statistical sampling, are used when appropriate to perform tests.

b. To identify mission activities where additions or reductions to existing controls are needed.

c. To highlight potential problem areas and provide feedback to management.

d. To provide support for the commander's basis of reasonable assurance as to the adequacy of management controls within the organization.

5-3. Reasonable Assurance `TOC`

a. In the context of the Integrity Act, the term reasonable assurance means a satisfactory level of management confidence that those management control systems within their area of responsibility are adequate and operating as intended. Inherently a management judgment, reasonable assurance recognizes acceptable levels of risk that cannot be avoided because the cost of control could exceed the benefits derived.

b. The checklist is the test for minimum controls at every level. By answering YES, NO, or N/A to the test question and providing notes in the allotted space, the reviewer

annotates what the response is based on. This leaves an audit trail for new managers or for an official review of the management control process.

c. **When answering the test questions, all NO responses must be explained**. The explanation must be concise as to why the control is inadequate or not functioning. Document what is being done to rectify the situation. If the situation is not correctable, an explanation of what alternatives are being used to maintain control objectives must become part of the documentation package.

d. The completed checklist and documentation package, coupled with the signature of the operating manager (i.e. Region Commander, Brigade Commander, PMS, or SAI), attests to the fact that management controls are in place and operating.

5-4. Frequency. **TOC** Checklists are used to review operational areas as frequently as circumstances warrant but not less frequently than prescribed by the MCP. As most checklists are on a five-year cycle, it is good to use them periodically, especially if there is a suspected problem, potential risk, or a change in the primary manager.

5-5. Completing Checklists Outside of Functional Areas. **TOC** Other activities such as the Defense Finance and Accounting Service (DFAS) or support installations can task Cadet Command to complete checklists in connection with one of their management control reviews. While these checklists are outside Cadet Command's functional responsibility, they should only cover areas where direct action is needed, e.g., cadet pay or logistics procedures.

a. All requirements to complete checklists received from outside Cadet Command will come through Cadet Command's Management Control Administrator to ensure that an internally generated checklist is not being used as a DA-approved management control checklist.

b. Direct coordination with the activity is acceptable, however, awareness of these requirements insures they are not used to excess.

c. The purpose of using a checklist is to determine if there is reasonable assurance that controls are in place and operating. Overuse of checklists by requiring everyone who is remotely related to a subtask to use a checklist defeats the purpose of the Management Control Program and overburdens managers.

Chapter 6, Material Weaknesses **TOC**

6-1. Material Weaknesses. **TOC** Absence of, or noncompliance with, any management control for accomplishing requirements constitutes a weakness that must be corrected.

a. At the activity level, the initial determination that a weakness in management controls is or is not material is based on the activity manager's judgment about the relative significance of the problem. If the problem requires the attention/awareness of the next higher level of management, it should be considered material and reported whether the deficiency has been corrected or remains to be corrected.

b. The decision of materiality is then re-determined at each successive echelon based on the responsible manager's professional judgment (e.g., battalion/unit to brigade to region to Cadet Command).

6-2. Identification. **TOC** Although not mandatory, scoring each of the following considerations as relatively significant or insignificant can help a manager in the judgment call of whether the absence of, or noncompliance with, a control constitutes a material weakness:

   a. Actual or potential loss of resources.

   b. Sensitivity of the resources involved.

   c. Magnitude of funds, property, or other resources involved.

   d. Actual or potential frequency of loss.

   e. Current or probable media interest (adverse publicity).

   f. Current or probable congressional interest (adverse publicity).

   g. Unreliable information causing unsound management decisions.

   h. Diminish credibility or reputation of management.

   i. Impact fulfillment of essential mission.

   j. Violation of statutory or regulatory requirements.

   k. Repeat audit/inspection finding.

6-3. Findings from External Sources. **TOC** Findings from external audit sources (Internal Review and Audit Compliance (IRAC), Army Audit Agency (AAA) and the General Accounting Office (GAO)) are not automatic material weaknesses. Several factors must be considered in evaluating audit results.

   a. First, the results must address a failure or weakness in a management control.

   b. Second, management must concur with the results and identify corrective actions.

   c. Third, the results must be evaluated for materiality by the addressee of the report.

As soon as management is aware of a weakness from any source, the weakness becomes a candidate for reporting and should be evaluated by management. Even though the external review source considered the results material, management must still evaluate the results to determine if the results are material from their perspective and should be reported in the annual assurance statement.

6-4. Correcting Management Control Weaknesses. **TOC** Management control weaknesses detected by any means, including a checklist, should be corrected as quickly as resources and essential mission priorities permit.

   a. The ability of management at all levels to show it has detected and corrected (or is correcting) weaknesses in its program management or allocated resources, is the underlying goal of the Integrity Act.

   b. If correcting an identified weakness (or the cost of control) exceeds the benefit derived, supporting documentation to this effect should be placed on file for future management control reviews, routine inspections, or AAA audits where the issue may be resurfaced.

Chapter 7, Reporting TOC

7-1. Annual Reports TOC

a. Cadet Command's Annual Statement of Assurance on Management Controls is prepared in the last quarter of each fiscal year (usually July).

b. This report is based on reports prepared by the regions, brigades, SROTC, and JROTC and is sent to TRADOC (along with an overview of the management control program within the Command) under the signature of the CG.

7-3. Annual Management Control Report TOC

a. Sample reports follow: **Regions**, **Brigades**, **SROTC**, and **JROTC**.

b. Each battalion/unit briefing for the CG Cadet Command will include a slide which addresses their management control program (i.e., reviews/date checklists completed).

c. DAI/SAI not submitting a yearly report (through their Assessable Unit Manager [Brigade Commander]) will be placed on probation for one year. If the report is not forthcoming, it will be grounds for decertification.

d. The PMS should include the requirement for the yearly report on their OER support form. PMS not submitting the report (through their Assessable Unit Manager) will receive a letter of concern from the Brigade Commander. When applicable, the rating officials should include rated officer performance on the yearly report in their overall assessment of performance on the OER.

Chapter 8, Job Performance Standards TOC

8-1. Job Performance Standards for Control Responsibility. TOC Every Army manager has a "performance agreement" that inherently requires the exercise of sound management controls. However, in compliance with **AR 11-2**, management controls should be covered in the performance agreement (standards) of individuals who are general officers, colonels, lieutenant colonels, and merit pay employees. This includes officials who establish and monitor execution of policies and requirements for the authorization, acquisition, use and disposition of resources for which Army management is accountable. It also covers those assessable unit managers who personally execute and/or certify the results of prescribed checklists.

8-2. Responsibility TOC

a. In the past, Cadet Command left the delegation of management control responsibilities to the discretion of each region commander. However, based on an audit finding, AAA recommended that management control standards be placed in officer efficiency review (OER) support forms for all Brigade Commanders and Professors of Military Science (PMS); Cadet Command concurred with that recommendation.

b. The management control-related content of civilian and military performance agreements must be tailored to the relative importance and other circumstances

associated with each manager. The decision concerning whether the performance element is critical, non-critical, or a separate numbered job element will be left to the supervisor and reviewing/approving officials.

c. **Appendix B** contains a list of those positions within Cadet Command HQ that require a management control statement.

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Section I, Abbreviations TOC

Abbreviations

AAA	Army Audit Agency
APF	Appropriated Funds
ARNG	Army National Guard
AUM	Assessable Unit Managers
BOAC	Billed Office Account Code
CCV	Cash Collection Voucher
CDL	Commercial Driver's License
CG	Commanding General
CBS-X	Continuing Balance System - Expanded
CTA	Common Table of Allowance
DAI	Director of Army Instruction
DFAS	Defense Finance and Accounting Service
DODSASP	Department of Defense Small Arms Serialization Program
DTD	Domicile-to-Duty
FAO	Finance and Accounting Office
FPMR	Federal Property Management Regulation
GAO	General Accounting Office
GSA	General Services Administration
IAW	In Accordance With
IG	Inspector General
IRAC	Internal Review and Audit Compliance
JROTC	Junior Reserve Officers' Training Corps
MACOM	Major Army Command
MCP	Management Control Plan
MOI	Memorandum of Instruction
MPC	Military Property Custodian
NAF	Non-appropriated Funds
OCIE	Organizational Clothing and Individual Equipment
OER	Officer Efficiency Reviews
OH&R	Official Hosting and Representation
OIC	Officer in Charge
PBO	Property Book Officer
POC	Point of Contact
PMS	Professor of Military Science

Section I, Abbreviations (continued) TOC

RICC	Reportable Item Control Code
RMD	Resource Management Directorate/Division
ROTC	Reserve Officers' Training Corps
R/S	Report of Survey
SAI	Senior Army Instructor
SASSO	Small Arms Serialization Surety Officer
SOP	Standard Operating Procedure
SGS	Secretary of General Staff
SROTC	Senior Reserve Officers' Training Corps
SSSC	Self Service Supply Center
TDA	Table of Distribution and Allowances
USAR	United States Army Reserve
USPS	United States Postal Service
TRADOC	United States Army Training and Doctrine Command

Appendix A TOC

References

Required Publications

OMB Circular A-123
Internal Control Systems

AR 11-2
Management Control

AR 20-1
Inspections

AR 25-400-2
The Modern Army Recordkeeping Systems

AR 37-47
Contingency Funds

AR 37-49
Budget Execution

AR 37-104-4
Reserve Component Pay Activities

AR 71-13
The Department of the Army Equipment Authorization and Usage Program

AR 145-1
SROTC Program

AR 145-2
JROTC Program

AR 310-10
TDY Travel Orders

AR 700-84
Issue and Sale of Personal Clothing

AR 710-2
Supply Policy Below the Wholesale Level

AR 710-3
Asset Transaction Reporting System

Appendix A (continued) **TOC**

AR 735-5
Policies and Procedures for Property Accountability

CCR 385-10
Army Safety Program

CCR 700-1
 Logistics

CTA 50-900
Clothing and Individual Equipment

DA Cir 11-series
Internal Control Review Checklists

DA Pam 11-6
How to Evaluate Internal Controls and Develop Internal Control Review Checklists

AR 25-400-2
Modern Army Recordkeeping System (MARKS) for TOE and Certain Other Units of the Army

DA Pam 385-1
Unit Safety Management

DA Pam 710-2-1
Using Unit Supply System (Manual Procedures)

DA Pam 738-751
The Army Maintenance Management System (TAMMS)

DA Cir 11-YR-XX
Army Management Control Plan

SB 700-20
Army Adopted/Other Items Selected for Authorization/List of Reportable Items

Appendix B TOC

Positions With Management Control Responsibility

Commanding General
Chief of Staff
Secretary of the General Staff
Director, Marketing and Public Affairs
Chief, Marketing, Recruiting, and Advertising Products Division
Chief, Public Affairs Division
Director, Analysis and Evaluation
Director, Resource Management and Logistics
Chief, Management and Logistics Division
Chief, Program and Budget Division
Chief, Pay Operations Division
Director, Training
Deputy Director
Chief, Education and Assessment Division
Chief, Training Division
Chief, School of Cadet Command
Director, Personnel & Administration
Chief, Personnel Management Division
Chief, Personnel Actions and Standards Division
Chief, Scholarship and Accessions Division
Director, JROTC
Deputy Director
Director, Information Management
Inspector General
Army National Guard Advisor
United States Army Reserve Advisor
Command Surgeon
Nurse