



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
ASSISTANT SECRETARY OF THE ARMY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

DEC 14 2010

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Antideficiency Act Policy

1. As of October 31, 2010, the Army has 40 Antideficiency Act (ADA) investigations in process, with 21 of the cases exceeding the time allotted to complete the investigation. Completing investigations in a proper and timely manner is critical to ensuring the Army's fiduciary responsibilities are met. This memorandum provides timelines for completing Antideficiency Act investigations, and consequences for inadequate and untimely investigations. Army commands, Army service component commands, and direct reporting units entrusted with fund certification authority are responsible for reporting violations and completing investigations within the following time frames:

a. Not later than 10 working days after discovery of a potential violation, the fund holder shall submit a written flash report to the Deputy Assistant Secretary (Financial Operations) (DASA (FO)).

b. Not later than 15 working days after notification by the DASA (FO) to initiate a preliminary investigation, the fund holder shall appoint an investigating officer in writing and provide a copy of the appointment order to the DASA (FO).

c. Not later than 90 days after notification by the DASA (FO) to initiate a preliminary investigation, the fund holder shall submit a completed preliminary investigation to the DASA (FO).

d. Not later than 15 working days after notification by the DASA (FO) to initiate a formal investigation, the fund holder shall appoint an investigating officer in writing and provide a copy of the appointment order to the DASA (FO).

e. Not later than six months after notification by the DASA (FO) to initiate a formal investigation, the fund holder shall submit a completed formal investigation to the DASA (FO).

2. The flash report shall contain the information prescribed in DoD Financial Management Regulation Volume 14 Chapter 3 and as prescribed in the ASA (FM&C) investigating officer's manual. Investigating officer appointments shall be in writing in accordance with DoD Financial Management Regulation Volume 14 Chapter 4. It is important that investigating officers be properly trained and relieved of other duties to ensure timely completion of the investigation.

3. The preliminary investigation shall identify basic facts and determine whether a violation may have occurred. The command's legal counsel must review and endorse the preliminary investigation prior to submission to the DASA (FO). Formal investigations shall determine the event that caused the potential violation, the responsible individual(s), action(s) required to

SUBJECT: Antideficiency Act Policy

correct the violation, and action(s) taken to ensure that a similar violation does not occur in the future. The command's legal counsel must review and endorse the formal investigation prior to submission to the DASA (FO).

4. Effective December 15, 2010, the DASA (FO) shall appoint an investigating officer in situations where the fund holder fails to appoint the investigating officer within 15 working days. The DASA (FO) shall appoint an investigating officer to replace the investigating officer appointed by the fund holder in situations where the investigating officer's report fails to meet criteria established in the DoD Financial Management Regulation, Volume 14. Fund holders shall be responsible for all investigating officer costs including labor, travel, and other costs where the investigating officer is appointed by the DASA (FO).
5. To ensure investigations are properly completed in a timely manner, investigating officers should refer to the DoD Financial Management Regulation, Volume 14, and the ASA (FM&C) investigating officer's manual. Effective October 1, 2010, the DASA (FO) established a help desk to assist investigating officers. The ADA help desk is available to investigating officers daily between 0800 and 1200 (Eastern Standard Time) and shall provide information and assistance to help troubleshoot problems associated with in process investigations.
6. The majority of violations are preventable by following established internal controls and standard operating procedures. Personnel responsible for funds certification should be appointed in writing and properly trained, including completion of Fiscal Law training every three years. Personnel responsible for supervising funds certification officers should ensure subordinate employees receive adequate training and perform oversight and validation checks to ensure established internal controls and standard operating procedures are adequate and are being consistently followed.
7. As of October 1, 2010, the DASA (FO) has contacted each major command and direct reporting unit to identify and discuss the status of each in process investigation. Each major command and direct reporting unit shall appoint a senior individual to oversee the organization's ADA investigations and serve as a command liaison with the DASA (FO). A copy of the appointment letter shall be provided to the DASA (FO) not later than February 1, 2011.
8. My point of contact for this action is Mr. Michael Anglemyer, he can be reached at (703) 614-7069.



Mary Sally Matiella, CPA

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SUBJECT: Antideficiency Act Policy

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