



DEPARTMENT OF THE ARMY
WASHINGTON DC 20310

22 MAY 2008

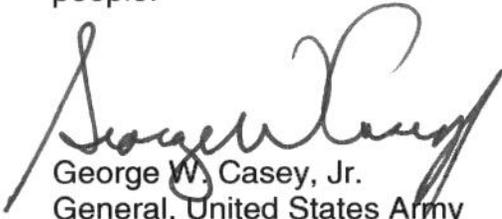
MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Stewardship and the Army Managers' Internal Control Program

1. Internal controls are the rules, procedures, and mechanisms we use every day to ensure that what should happen in our daily operations does happen. Internal controls promote the wise use of resources; deter fraud, waste, and abuse; and protect resources -- our dollars, our equipment and, most importantly, our people. Rooted in our professional military ethic, the Army is a trusted institution with leaders committed to doing what is right in all aspects of our operations.

2. The Army Managers' Internal Control Program is designed to ensure that programs operate as intended, that areas needing improvement are identified and reported, and that timely corrective action is taken. This program promotes these goals through periodic evaluation of key controls and full disclosure of any shortcomings we may detect. Commanders and managers at all levels should understand the importance of evaluating controls in an objective manner and disclosing the results.

3. Since its inception in 1982, the Army Internal Control Program has identified and reported 233 Army-wide material weaknesses, of which 229 were corrected through fiscal year 2007. Your leadership is crucial in this regard. We ask you to stress the importance of effective internal controls in the accomplishment of your mission, ensure your staffs understand their responsibilities in this program, and demand integrity in the reporting of internal control problems and the actions taken to resolve them. The Army must have a Managers' Internal Control Program that adds value and demonstrates a commitment to effective stewardship of the resources entrusted to us by the American people.


George W. Casey, Jr.
General, United States Army
Chief of Staff


Pete Geren
Secretary of the Army

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