



REPLY TO
ATTENTION OF

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

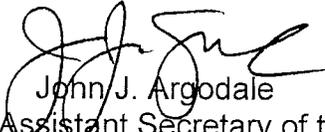
NOV 2 2010

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Training Requirements for the Managers' Internal Control Program

1. Internal controls are the policies and procedures used every day to ensure the Army achieves our planned objectives of effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations. Additionally, internal control standards encourage appropriate use of Army resources and deter fraud, waste, and abuse. In short, internal controls protect resources -- our dollars, our equipment and, most importantly, our people.
2. Responsibility for good internal control rests with all Army personnel -- managers must establish a positive control environment. Army management is responsible for ensuring that all activities develop, implement, document, and assess effective internal controls.
3. Training is a crucial element in a successful internal control program, and can assist in early self-identification of internal control issues. The enclosure provides recommended minimum training requirements and frequency for personnel assigned internal control responsibilities. The training is geared toward specific internal control program roles. Recommend you assess your training requirements to ensure they meet the enclosed criteria.
4. For this matter and any internal control questions, please contact [REDACTED], Director, Management Services, DAMICP@conus.army.mil [REDACTED]
[REDACTED]

Enclosure


John J. Argodale
Deputy Assistant Secretary of the Army
(Financial Operations)

SAFM-FOM

SUBJECT: Training Requirements for the Mangers' Internal Control Program

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**MINIMUM TRAINING REQUIREMENTS FOR
MANAGERS' INTERNAL CONTROL PROGRAM PERSONNEL**

Role	Responsibility	Computer-based Training*	Initial Training Completed	Refresher
Internal Control Administrator	Administer the Managers' Internal Control Program. See AR 11-2, paragraph 1-16.	Internal Control Administrator Course	Within 30 days of appointment	Annually
Assessable Unit Manager	Apply the Government Accountability Office Standards for internal control. See AR 11-2, paragraph 1-14.	Assessable Unit Manager Course	Within 60 days of appointment	Every 2 Years
Senior Responsible Official	Ensure the implementation of an effective Managers' Internal Control Program. See AR 11-2, paragraph 1-13.	Senior Responsible Official Course	Within 60 days of appointment	Every 2 Years
Managers	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 assumption of duties	Every 2 Years
Evaluators	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 appointment	Every 2 Years
Regulation Writers	Identify the key internal controls essential to their program in Army Regulations. See AR 11-2, paragraph 2-4(b) and 2-5.	Internal Controls in Army Regulations Course	Within 30 days of assumption of duties	Every 2 Years

*The computer-based training resides within Army Knowledge Online on the Army Learning Management System portal. Instructions for accessing the training is available at: <http://asafm.army.mil/offices/FO/IntControl.aspx?OfficeCode=1500>