



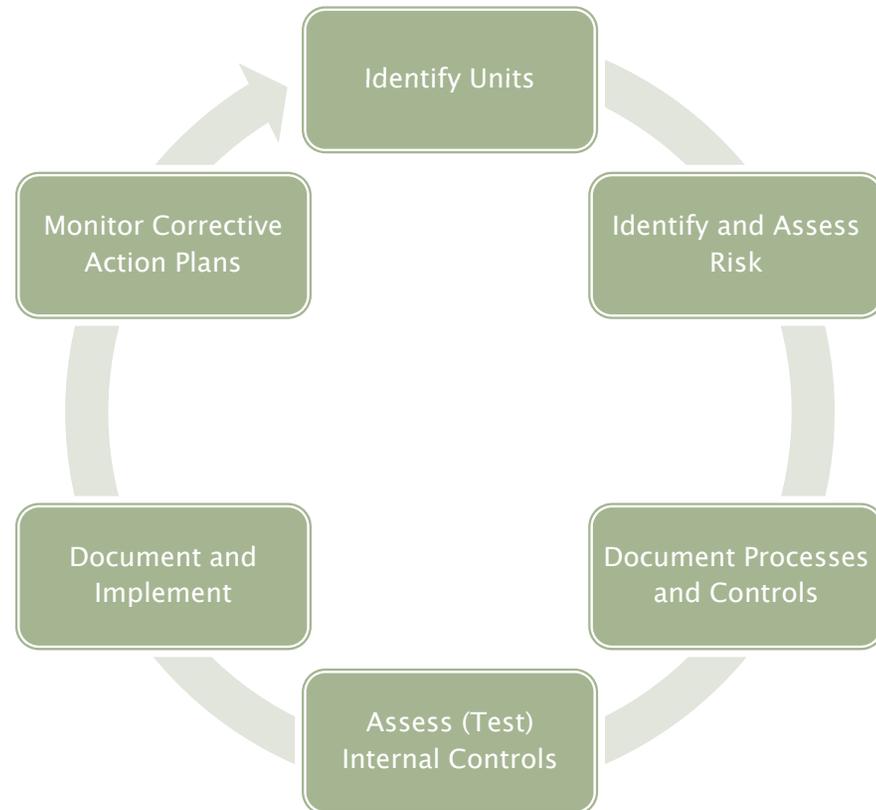
Internal Control Process





Course Overview

Welcome to the Department of the Army (DA) Managers' Internal Control (MIC) Program Training. The purpose of this training is to provide an overview of the Army Managers' Internal Control Process. It is appropriate for management at all levels, personnel conducting evaluations, and internal control administrators.



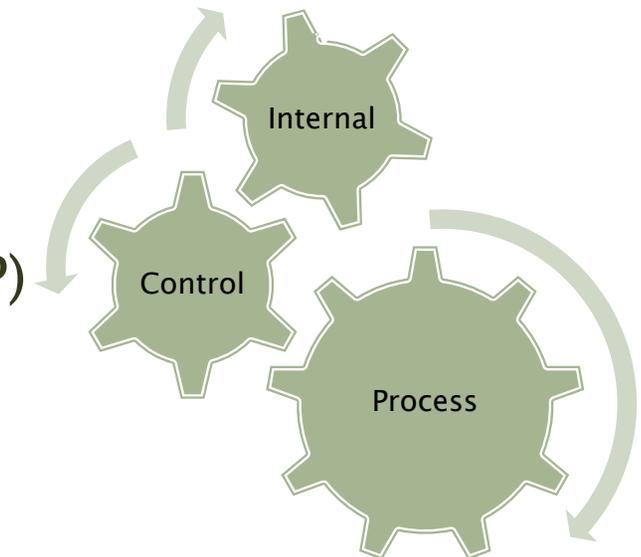


Internal Control Process



Course Objectives:

- Background
- Internal Controls and Reasonable Assurance
- Assessable Units
- Roles and Responsibilities
- Documenting Duties in Performance Plans / Agreements
- Risk Assessment
- Key Processes and Controls
- Internal Control Evaluation Plan (ICEP)
- Evaluations
- Statement of Assurance





Background

Leadership Emphasis



What is the “Tone at the Top”?

“Tone at the Top” defines management’s leadership and commitment towards openness, honesty, integrity, and ethical behavior. It is the most important component of the control environment. The tone at the top is set by all levels of management and has a trickle-down effect on all employees.



Leadership Emphasis



DEPARTMENT OF THE ARMY
WASHINGTON DC 20310

22 MAY 2008

The Army must have an internal control process that adds value and demonstrates a commitment to effective stewardship of resources entrusted to us by the American people. Leadership emphasis of the Army Managers' Internal Control Program is crucial!

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



Leadership Emphasis



Memoranda are one method to emphasize leadership commitment to the program, others include establishing senior councils, leadership training, and other activities that set a positive and supportive attitude toward internal control activities.

Is your command committed to establishing a positive control environment?



DEPARTMENT OF THE ARMY
WASHINGTON DC 20310

DEC 21 2009

MEMORANDUM FOR SEE DISTRIBUTION

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2. The Army Managers' Internal Control Program is designed to ensure programs operate as intended, areas needing improvement are identified and reported, and timely corrective action is taken. The program promotes these goals through periodic evaluation of key controls, and full disclosure of the shortcomings we detect. Since inception in 1982, the Army Internal Control Program has identified and reported 236 Army-wide material weaknesses of which 232 were corrected through fiscal year 2009.
3. Responsibility for good internal control rests with all Army personnel – managers must establish a positive control environment. Your continued diligence, oversight and leadership are crucial in this regard. We ask you to stress the importance of effective internal controls to your mission, to ensure your staffs understand their responsibilities in this program, and to demand integrity in the prompt 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.

Peter W. Chiarelli
General, U.S. Army
Vice Chief of Staff

Joseph W. Westphal
Under Secretary of the Army

DISTRIBUTION:
Principal Officials of Headquarters, Department of the Army
Commander
U.S. Army Forces Command
U.S. Army Training and Doctrine Command
U.S. Army Materiel Command
(CONT)



Why Have an Internal Control Program



Why do we need an internal control program? We already have Government Accountability Office (GAO), Department of Defense Inspector General (DoDIG), and U.S. Army Audit Agency (AAA) audits.

- There are several drawbacks to reliance on audits to identify control weaknesses:
 - They are reactive rather than proactive.
 - It is difficult to control or contain negative publicity.
 - Auditors are experts at auditing, but they do not have the subject matter knowledge of the staff performing the function on a daily basis.
 - Recommendations for solutions come from outside.
 - Impact on morale can be negative.



Why Have an Internal Control Program



- Reliance on an effective internal control program has many positive benefits over reliance on outside audits:
 - Requires an in-depth understanding of processes, associated risks and controls – the staff experts performing functions can best identify areas of concern and propose solutions.
 - Recommendations for solutions come from within the organization.
 - Identification of the problem prior to impact – and the ability to contain negative publicity.
 - Can be implemented as part of the strategic planning process.
 - Has a positive impact on effectiveness and accomplishment of the organizations mission.



What are Internal Controls?



- The rules, procedures, techniques and devices employed by managers to ensure that what should occur in their daily operations does occur on a continuing basis.
- Examples of internal controls include:
 - The organization structure itself (designating specific responsibilities and accountability).
 - Formally designed procedures (e.g. required certifications and reconciliations).
 - Checks and balances (e.g. separation of duties, limitation of access).
 - Recurring reports and internal reviews, supervisory monitoring, performance reviews.
 - Physical devices (e.g. locks and fences).
 - A broad array of measures used by managers to provide reasonable assurance that their subordinates are performing as intended.



Internal Controls



Key Controls

- Key internal controls are essential controls that must, per guidance, be implemented and maintained.
 - A key internal control is one whose failure would “break” or seriously impair a system or process.
 - A key internal control is identified by Headquarters, Department of the Army functional proponents in their governing regulations.
 - Key internal controls establish the baseline requirements for the internal control evaluations conducted by AUMs.
 - Internally developed for functions not covered in ARs.



Reasonable Assurance



- An acceptable degree of confidence in the internal controls to deter or detect material failures in complying with Integrity Act objectives.
- A management judgment based on the effectiveness of internal controls and the extent of internal control deficiencies and material weaknesses.





Basics of the Internal Control Process Cycle



The process should be an ongoing, integral part of daily operations:

- Verify/Identify components or units (assessable units).
- Identify and assess risk.
- Document key processes and controls.
- Assess (evaluate/test) internal controls.
- Document and implement improvements.
- Monitor corrective action plans.



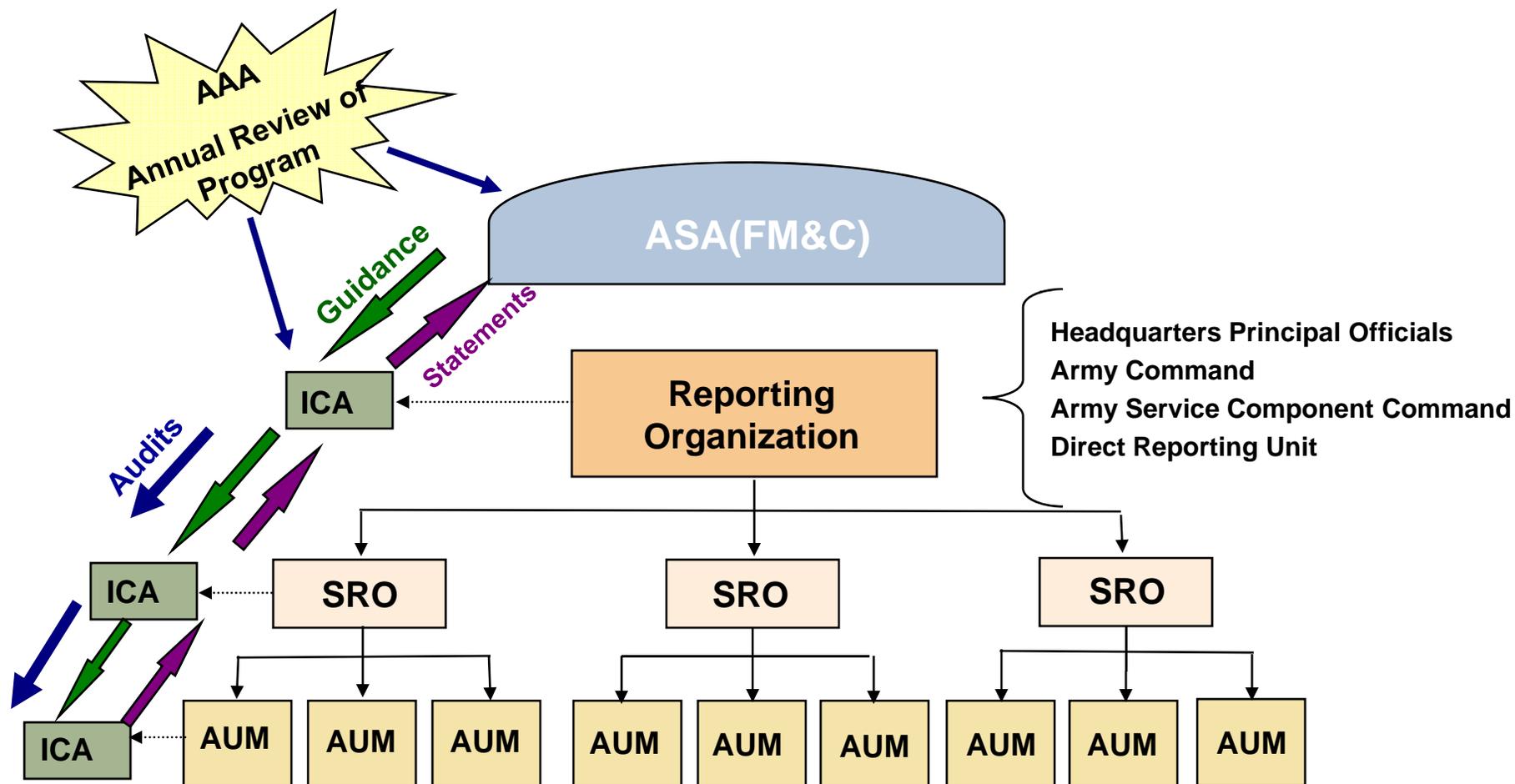
Assessable Units

- The Army is segmented into reporting organizations (currently 44) who are in turn responsible for designating the assessable units within their organizations.
- Assessable units may be further segmented into sub units.



Assessable Units

Army Internal Control Organization



*ICA – Internal Control Administrator
*SRO – Senior Responsible Official
*AUM – Assessable Unit Manager



Roles and Responsibilities



Reporting Organizations

- HQDA principal officials, Army Commands, Army Service Component Commands, and Direct Reporting Units are the primary reporting organizations in the Army internal control process
- The heads of these organizations are responsible for providing leadership, a positive command climate and support for the Army internal control process and will:
 - Designate a senior responsible official (SRO).
 - Designate the assessable units (and assessable unit managers) within the organization.
 - Report significant deficiencies in internal controls.
 - Implement corrective actions at the local level.
 - Sign and submit an annual statement of assurance that accurately describes the status of internal controls within their organization.



Roles and Responsibilities



Senior Responsible Officials (SRO)

- Have overall responsibility for ensuring implementation of an effective internal control process for the organization.
- Designate an internal control administrator (ICA) to administer the internal control process within the reporting organization and serve as the focal point for all internal control matters.
- Oversee the preparation of an annual assurance statement that accurately describes the status of internal controls in the reporting organization and fully disclose any material weaknesses.



Roles and Responsibilities

Assessable Unit Managers (AUMs)

- Designated by the head of the reporting organization.
- Usually a Colonel or civilian equivalent. Where grade structure does not support this level, AUM may be the senior military or HQDA civilian functional manager.
- Provide leadership and support needed to ensure that internal controls are in place and operating effectively.
- Designate an ICA to administer the Managers' Internal Control Program within the assessable unit.



Roles and Responsibilities



Assessable Unit Managers (Continued)

- Ensure that:
 - Managers and ICAs are trained and understand responsibilities.
 - Managers are responsible for identifying internal and external risks and establishing controls to mitigate risks.
 - An ICEP is established and maintained.
 - Internal control evaluations are conducted according to the ICEP.
 - Required documentation is retained.



Roles and Responsibilities

Assessable Unit Managers (Continued)



- Certify the results of evaluations.
- Identify and report material weaknesses.
- Sign and submit annual feeder statement to the next higher command level.



Roles and Responsibilities



Internal Control Administrators (ICA)

- Administer the MICP within the reporting organization.
- Advise the SRO or AUM on implementation and status of the organizations MIC Program.
- Conduct and track internal control training .
- Develop and maintain an ICEP.
- Coordinate the preparation of the organization's Annual Statement of Assurance.
- Ensure material weaknesses are reported, tracked and closed on schedule, and retain all documentation supporting the annual statement of assurance.



Documenting Duties in Performance Plans /Agreements



- An explicit statement of responsibility for internal controls and ICOFR must be in the performance agreements of commanders, managers, and ICAs responsible for the execution or oversight of effective internal controls, down to and including assessable unit level.
- The explicit statement of responsibility should be brief and may take any form, but it must be specific enough to provide individual accountability. Supervisors may use a stand-alone element or may include the internal control responsibility as part of a broader element. The following are examples of explicit statements that would suffice:



Performance Plans/Agreements

Examples of Explicit Statements



- Headquarters, Department of the Army functional proponents. These individuals should comply with AR 11-2, paragraph 1-12.
- Army Command, Army Service Component Command, and Direct Reporting Unit commanders and managers. These individuals should comply with AR 11-2, paragraph 1-12.
- Senior responsible official. These individuals should comply with AR 11-2, paragraph 1-13.
- Assessable unit managers. These individuals should comply with AR 11-2, paragraph 11-14.
- Internal control administrators. These individuals should comply with AR 11-2, paragraph 1-16.



Risk Assessment



What is Risk?

The probable or potential adverse effects from inadequate internal controls that may result in the loss of Government resources through fraud, error, waste or mismanagement.





Risk Assessment



- Commanders and managers at all levels are responsible for conducting risk assessments.
- Begin with an entity level risk assessment:
 - Enhances ability to understand key business risks.
 - Integral piece of managements risk assessment process.
 - Provides structured process that becomes the cornerstone for prioritizing risks.
 - Focuses attention on areas meriting management review and monitoring.
 - Builds knowledge and confidence in risk management.



Risk Assessment



- Elements of Risk Assessment and Management:
 - Risk identification – what are the internal/ external risks?
 - Risk measurement/analysis – what is the significance of the adverse impact of the risk?
 - Risk management – effective controls
 - Will not provide 100% (absolute) assurance that nothing adverse will happen
 - Should be designed to mitigate risks – reasonable assurance (vs. absolute assurance)



Key Processes and Controls



- Document key processes and controls:
 - Those persons assigned to a specific function will be the knowledge experts on efficiencies, inefficiencies, risks, and the identification and impact of current controls.
- Develop ICEP.
- MICP must consider all mission essential functions –
 - Begin with inventory of key functions.



Internal Control Evaluation Plan (ICEP)



- A written plan to evaluate applicable key controls identified by HQDA functional proponents over a 5-year period.
- Developed by AUM and managers in accordance with SRO guidance and organizational objectives.
- Format is flexible, but should clearly indicate:
 - Which areas will be evaluated
 - Who will conduct each evaluation
 - When each evaluation will occur



Internal Control Evaluation Plan (ICEP)



- Updated annually.
- AUMs may supplement ICEP with additional evaluations that address the unique needs of the activity based on organizational risk assessment and SRO objectives.
- Goal is to provide reasonable assurance that Army programs are being executed efficiently and effectively.



Internal Control Evaluation Plan (ICEP)



- Should be tied to a risk assessment process.
- Controls for high-risk areas should be evaluated more often than controls for less risky areas.
- It is helpful to include the governing regulation relating to each evaluation area.



Internal Control Evaluation Plan (ICEP)

Function Category	Function Description	Policy (AR)	Evaluation Method	Specific Reg Info	5 YR ICP FY 10 - 14				
					FY10	FY11	FY12	FY13	FY14
Locally Directed Evaluations									
Financial Management	Army Cost Estimating Tool Accuracy	AR 11-18	ACEIT Test Plan/Beta Testing		X	X	X	X	X
Supply	Purchase Card / Card Holder Account	APC Handbook	Checklist	APC Handbook		X			
Internal Controls	OMB Circular A-123, Appendix A	OSD Policy and AR 11-2	Checklist	OSD Comptroller Developed	X	X	X	X	X
Financial Management	OSD Annual Financial Statement Checklist	OSD Policy	Checklist	OSD Comptroller Developed	X	X	X	X	X
Acquisition	Controls over Changes in Contractor Personnel		Checklist	FOR Developed	X	X	X	X	X
DA-Wide Inventory Listing									
Financial Management	Management Controls	AR 11-2	Checklist	Appendix C				X	
Base Support	Records Management (ARIMS/MARKS)	AR 25-400-2 DA Pam 25-403	No Checklist Checklist	Appendix B			X		X
Supply	Policies & Procedures for Property Accountability	AR 735-5	Checklist	AR 710-2, Appendix B				X	
Security	Information Systems Security Safe or Cabinet Security	AR 380-5	Checklist	Appendix F			X		X
Financial Management	Budget Execution	DFAS IN AR 37-1	Checklist	Appendix W	X	X	X	X	X
Financial Administration	Defense Travel System	DoD FMR, Vol 9	Checklist	Chapter 3	X	X	X	X	X
Financial Administration	Government Purchase Card/Billing Official Account	APC Handbook	Checklist		X		X		X
Financial Administration	Automated Time and Attendance Program		Checklist		X		X		X
Financial Management	Management Controls	AR 11-2	Checklist	Appendix C		X	X		
Supply	Policies & Procedures for Property Accountability	AR 735-5	Checklist	AR 710-2, Appendix B	X	X	X	X	X
Supply	Retail Supply Operations - Property Book	AR 710-2	Checklist	Appendix B	X		X		
Research, Development & Acquisition	Management and Oversight of Service Acquisitions	AR 70-1X	Checklist	Appendix B	X	X	X	X	X



Internal Control Evaluation

- An internal control evaluation is a detailed, systematic, and comprehensive examination of key controls to determine if they are:
 - in place.
 - being used as intended.
 - effective in achieving their purpose.
- These evaluations determine susceptibility of a function or process to waste, loss, unauthorized use or misuse of resources.



Internal Control Evaluation



- Must result in a specific determination of effectiveness.
- Formal internal control evaluations must be conducted at least once every 5 years.
- Commanders may require more frequent evaluations based on risk assessment, leadership emphasis, audit/inspection findings etc.



Internal Control Evaluation



- HQDA functional proponent may identify an internal control evaluation process for use in evaluating key internal controls.
- All evaluations will be conducted in one of two ways:
 - Internal Control Evaluations.
 - Published in governing Army regulations.
 - Existing management review process.
- Commanders and managers are free to choose the method of evaluation unless the HQDA functional proponent requires the use of an existing Army wide functional management review process.



Internal Control Evaluation



- Support evaluations with documentation that clearly indicates:
 - Who conducted the evaluation and when.
 - Methods used.
 - Deficiencies found.
 - Corrective action taken.



Internal Control Evaluation

- Maintain the support documentation in the unit/activity where evaluation was done or with the checklist.
- Documentation on internal control evaluations must be maintained according to AR 25-400-2.
- Assessable units retain required documentation on the most recent internal control evaluation.



Internal Control Evaluation



Methods of testing controls

- **Direct Observation**
 - Checking separation of duties
 - Checking physical controls
- **Review of files or other Documents**
 - Reviewing for the evaluated characteristic
 - Identifying trends in data
- **Sampling**
 - Reviewing a percent of items/documents
- **Simulation**
 - Using scenarios to test controls
- **Interviews**



Internal Control Evaluations



Document evaluations on DA Form 11-2

INTERNAL CONTROL EVALUATION CERTIFICATION <small>For use of this form, see AR 11-2; the proponent agency is ASA(FM&C).</small>		1. REGULATION NUMBER
		2. DATE OF REGULATION
3. ASSESSABLE UNIT		
4. FUNCTION		
5. METHOD OF EVALUATION <i>(Check one)</i>		
a. CHECKLIST		b. ALTERNATIVE METHOD <i>(Indicate method)</i>
APPENDIX <i>(Enter appropriate letter)</i>		
6. EVALUATION CONDUCTED BY		
a. NAME <i>(Last, First, MI)</i>		b. DATE OF EVALUATION
7. REMARKS <i>(See Attached)</i> Use this block to describe the method used to test key controls, the internal control weakness(es) detected by the evaluation (if any) and the corrective action(s) taken. (THIS IS MANDATORY)		
a. METHOD OF TESTING KEY CONTROLS <i>(Check all that apply)</i>		
<input type="checkbox"/> Direct Observation <input type="checkbox"/> Review of Files or Other Documentation <input type="checkbox"/> Analysis <input type="checkbox"/> Sampling <input type="checkbox"/> Simulation <input type="checkbox"/> Interviews <input type="checkbox"/> Other <i>(Explain)</i>		
b. EVALUATION RESULTS <i>(Include specific items tested):</i>		
c. INTERNAL CONTROL DEFICIENCIES DETECTED, IF ANY. <i>(Include potential material weaknesses):</i>		
d. DESCRIBE CORRECTIVE ACTIONS TAKEN, IF APPLICABLE.		
8. CERTIFICATION		
I certify that the key internal controls in this function have been evaluated in accordance with provisions of AR 11-2, Army Managers' Internal Control Program. I also certify that corrective action has been initiated to resolve any deficiencies detected. These deficiencies and corrective actions <i>(if any)</i> are described above or on attached documentation. This certification statement and any supporting documentation will be retained on file subject to audit/inspection until superseded by a subsequent internal control evaluation.		
a. ASSESSABLE UNIT MANAGER		b. DATE CERTIFIED
(1) Typed Name and Title		
(2) Signature		

DA FORM 11-2, MAR 2010

PREVIOUS EDITIONS ARE OBSOLETE

APD PE V1.00ES



Statement of Assurance



Important Dates

- Mid May* Statements from Army Commands, Army Service Component Commands and Direct Reporting Units due to OASA (FM&C).
- End of May* Statements from Headquarters Principals due to OASA (FM&C).
- Mid August* Final signed Army statement delivered to the Secretary of Defense.

*Specific dates provided in annual guidance



Statement of Assurance



- Annual statements are personal certifications by the commander/deputy that internal controls within their respective organizations are effective.
- A requirement of the Federal Managers' Financial Integrity (FMFIA) Act.
- Provides an objective assessment of internal controls.
- Supported by annual feeder statements received from commanders of subordinate organizations.
- Supports the Secretary of Defense's statement to the President and Congress.



Statement of Assurance



Cover Memorandum

- Internal Controls over Non-Financial reporting (ICONO) statement.
- Internal Controls Over Financial Reporting (ICOFR) Statement.
- Signature of organizational head or principal deputy.



Statement of Assurance



Required Statements

- Unqualified statement of assurance:

“I am able to provide an unqualified statement of reasonable assurance that (name of activity) internal controls meet the objectives of Federal Managers’ Financial Integrity Act (FMFIA) Internal Controls over Nonfinancial Operations programs, administrative and operations/OMB Circular A-123, Appendix A.”

- Based on reasonable assurance (negative assurance) that internal controls meet the objectives of FMFIA and OMB Circular A-123, Appendix A.
- No new material weaknesses are identified or reported.



Statement of Assurance Required Statements

- Qualified statement of assurance:

"I am able to provide a qualified statement of reasonable assurance that (name of activity) internal controls meet the objectives of Federal Managers' Financial Integrity Act (FMFIA) Internal Controls over Nonfinancial Operations programs, administrative and operations /OMB Circular A-123, Appendix A with the exception of (number) material weaknesses described in (Tab B/D/E/F). These weaknesses were found in the internal controls over the effectiveness and efficiency of operations and compliance with applicable laws and regulations as of the date of this memorandum. Other than the material weaknesses noted in (Tab B/D/E/F) the internal controls were operating effectively and no other material weaknesses were found in the design or operation of the internal controls."

- Controls are in place and generally operating as intended.
- Exceptions are noted in Tab B/D/E/F of Statement.



Statement of Assurance



Required Statements

- Statement of no assurance:

“I can provide no assurance that (name of activity) internal controls meet the objectives of Federal Managers’ Financial Integrity Act (FMFIA) Internal Controls over Nonfinancial Operations programs, administrative and operations programs/OMB Circular A-123, Appendix A.”

- Problems are pervasive and systemic.
- Losses cannot be quantified.



Statement of Assurance



What to report?

- Judgment call
- Consider materiality
- “Washington Post test”
- Audit recommendations or ADA violations indicating weak or non-existent controls
- Significant deficiencies revealed during process testing



Statement of Assurance



What to report?

- Weaknesses requiring action or awareness of higher HQ.
- Instances of fraud, waste and abuse.
- MICP is ultimately a Commander's program.



Statement of Assurance



- Tab A – How the Assessment was Conducted
 - Tab A-1. Basis for Reasonable Assurance.
 - Tab A-2. Other Information. Leadership emphasis, training and execution.
 - Tab A-3. Internal Control Program and Related Accomplishments during reporting cycle.

What did you do well?

What did you fix?

How many did you train?

How much \$ did you save?

Who did you help?



Statement of Assurance



Material Weaknesses

- Tab B – ICONO/Non-financial Material Weaknesses.
- Tab C – Systemic Weaknesses (Reserved for OSD).
- Tab D – ICOFR, General Fund.
- Tab E – ICOFR, AWCF (AMC/HQDA only).
- Tab F – ICOFR, Civil Works (USACE/HQDA only).



Summary

- Develop and maintain an ICEP.
- Conduct risk assessments.
- Conduct internal control evaluations in accordance with the ICEP.
- Document evaluations.
- Ensure AUMs certify results.
- Annual Statement of Assurance.



MICP Computer-Based Training (CBT) Modules



- MICP CBT modules are available through Army Knowledge Online (AKO) at the Army Learning Management System (ALMS) portal:
 - Module 1: Becoming an Internal Control Administrator (ICA)
 - Module 2: Internal Control Process
 - Module 3: Internal Control Evaluations
 - Module 4: Preparing Your Annual Statement of Assurance Cover Memorandum
 - Module 5: Annual Statement of Assurance TAB A: How the Assessment was Conducted
 - Module 6: The Material Weakness Process





MICP CBT Modules



- All modules will require students to complete an exam (70% pass/fail). Upon successful completion of each module, the student will receive a generated certificate of completion.



- Future enhancements will include voice narration, review questions, graphics, etc.



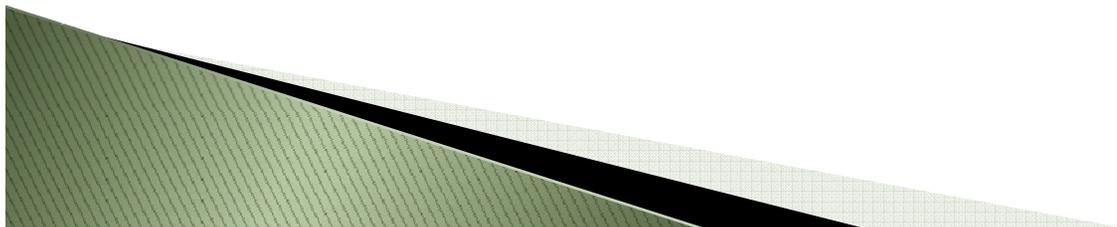
MICP CBT Modules



- The CBT modules reside within AKO. Access is available from:
 - AKO: <https://www.us.army.mil/>
 - ASA(FM&C) website:
(<http://asafm.army.mil/offices/FO/IntControl.aspx?OfficeCode=1500>)
- The following slides provide detailed instructions for accessing and registering for the MICP CBT modules.



Accessing the MICP Computer-Based Training Modules from AKO





MICP Computer-Based Training Modules



Step 1: Login to Army Knowledge Online (<https://www.us.army.mil/>)

Army Knowledge Online - Windows Internet Explorer

AKO <https://www.us.army.mil/suite/login/login.fcc?TYPE=33554433&REALMOID=06-56ac77cd-98b2-1009-96b6-84a74d100c> Live Search

File Edit View Favorites Tools Help

AKO Army Knowledge Online

AKO ARMY KNOWLEDGE ONLINE **DKO DEFENSE KNOWLEDGE ONLINE**

Login to AKO/DKO
Forgot Your Password?

Username

Password

Low Bandwidth **Login**

CAC Login to AKO/DKO

Low Bandwidth **CAC Login**

**Need a new password?
Forgot your password?
Click here to reset it.**

New User?

- Register without a CAC
- Register with a CAC
If you are a DoD customer (non-Army), a CAC is required for registration. Everyone else may choose whether or not to register a CAC at the same time as their account.

Help

- Reset Password
- Username Reminder
- Help Desk

FAQs

- How do I install the DoD Certificate?
- How do I reset my password?
- How do I register for an AKO/DKO Account?
- How do I use my CAC to login to AKO/DKO?
- [Search All FAQs](#)

Other DoD Service Portals

- Air Force Portal
- Defense Online
- MarineNet
- Navy Enterprise Portal -- Coming Soon

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Firing of 5.56 millimeter for propellant residue analysis at Camp Ethan Allen, Vermont. Photo by Marianne Walsh, U.S. Army Corps of Engineers (Photo by U.S. Army)



MICP Computer-Based Training Modules



Step 2: Select from the “Self Service” drop down menu, “My Training”

Army Knowledge Online - michelle.doyle (CAC Session) - Windows Internet Explorer

AKO https://www.us.army.mil/suite/portal/index.jsp;jsessionid=E3253A6FCD6D255426AF963839885FFC.appd02_3

File Edit View Favorites Tools Help

AKO Army Knowledge Online - michelle.doyle (CAC Session)

AKO ARMY KNOWLEDGE ONLINE

U.S. ARMY

Home My Account Favorites Quick Links **Self Service** Search... AKO Content Search

AKO Mail Inbox (0)

New Notifications (2)

New In My Files (5)

New In My Blogs (0)

My Tasks (0)

New Webmail 2

Quick-Start Guide

Help Desk FAQs

AKO Training

Go Mobile

Slick Deals

Inside AKO/DKO

Career Opportunities

April Edition of Now Online

The April FA Lessons interest including EQ, as well as an updated ur More »

Antivirus Services

DA Pubs & Forms

My Benefits

My Clothing

My Doctrine

My Education

My Finance

My Legal

My Library

My Medical

My Personnel

My Safety

My Security

My Training

My Transition

My Travel

My Weather

More Self Service

Michelle Doyle

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T: 703-693-3421 ; DSN: 223-3421 ; F: 703-614-3890

Army Links

Army Civilian Corps Creed

Civilian Personnel On-line (CPOL)

Mentorship

MyPay

National Security Personnel System (NSPS)

Toolbox

Manage My Groups

Edit My Favorites

Edit Notification Settings

Create a Site

Create a Page

View My Profile

Upload File



MICP Computer-Based Training Modules



Step 3: Select "ALMS", Army Learning Management System

Army Knowledge Online - michelle.doyle (CAC Session) - Windows Internet Explorer

AKO https://www.us.army.mil/suite/portal/index.jsp;jsessionid=E3253A6FCD6D255426AF963839885FFC.appd02_3

File Edit View Favorites Tools Help

AKO Army Knowledge Online - michelle.doyle (CAC Session)

ATN | FM 7-0 | milWiki | milBlog | milBook | Social Media

Army Warrior University Enrollments

Active | Historic

COURSE ID	TITLE
There were no Active Enrollments found.	

Recurring Common Training

Training in Units | DA Civilian

Table G-1 Mandatory training requirements in units (AR 350-1 18 Dec 2009)	
Antiterrorism training	A
AR 525-13, AT Level 1 Training	
Army physical fitness training	O
AR 350-1	
Army Substance Abuse Program	I/A/R

What's Hot

- Most Asked For
- Army Warrior Training (AWT)
- Deployment Training
- IED Training
- Convoy Ops
- JPME
- 2010 DL Conference

Professional Development

Career Maps/PDM | Resources

ATIA - PDM

Enlisted:

Civilian:

Officer:

W/O:

Training Guidance Documents

- TC 25-20: A LEADER'S GUIDE TO AFTER-ACTION REVIEWS
- TC 90-1: TRAINING FOR URBAN OPERATIONS
- TC 3-90.119: US ARMY IMPROVISED EXPLOSIVE DEVICE DEFEAT TRAINING
- TC 3-34 489: THE SOLDIER AND THE

My Training Catalog Search

Enter Search Keyword(s):

Army Training Help Desk

ATHD Help Desk

FAQs/Answers | My Profile

Category:

Keyword:

Search:

By:

ALMS

ALMS

Access the ALMS or click the logo above

ATRRS - Student Center

ATRRS User Tools

- View Your ATRRS Training Record
- View Your Unofficial ATRRS Transcript
- Review Your ATRRS Profile
- Take Self-Development Courses



MICP Computer-Based Training Modules



Step 4: Select "Catalog Search"

ALMS - Windows Internet Explorer

https://www.lms.army.mil/Saba/Web/Main

File Edit View Favorites Tools Help

ALMS

Calendar Terms of Use Help Log Out Welcome Michelle Doyle

ALMS

THE ARMY LEARNING MANAGEMENT SYSTEM

Home Individual Training Plans Training Tasks Communities My Profile Reports

Welcome Michelle Doyle

Click the "Browser Setting" button on the bottom left to be sure your pop-up blocker is disabled.

- Catalog Search**
Search for Training here
- Current Enrollments**
Training I am currently enrolled in
- Transcripts**
Training I have completed
- ACCP Search**
Search for ACCP Training here
- Assigned Tasks**
Tasks I am responsible for
- Collaborative Army Training (CAT)**
- Browser Setting**
Check Browser Setting requirements
- Course Map**
Training requirements, Course progress and Certification status
- Links**
Help Center
ALMS Tutorial | Blackboard | ATRRS



MICP Computer-Based Training Modules



Step 5: In the Search box input: “internal control”

ALMS - Windows Internet Explorer

https://www.lms.army.mil/Saba/Web/Main

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THE ARMY LEARNING MANAGEMENT SYSTEM

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Continuing Education
Order History

Training Catalog

Search Browse by Category

Advanced Search

Search

Search Training Catalog

Learning Offerings and Course Iterations

Request Private Offering Request Public Offering

© ALMS Build Release 2.7.0.2



MICP Computer-Based Training Modules



Step 6: Click on "Register"

ALMS - Windows Internet Explorer
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Training Catalog

Search Browse by Category

Advanced Search

Search internal control

Search Training Catalog

Learning Offerings and Course Iterations

Calendar View Print Export Modify Table

Title	Version	Delivery Type	Start Date	End Date	Session	Location	Facility	Language	Register
The Managers' Internal Control Program Course		Course Iteration						English	Register

Click to view more information about this class.

Request Private Offering Request Public Offering

Once registered, you will receive an email confirmation from ALMS. Enjoy the training!!



Additional Information

ASA(FM&C) web page



<http://asafm.army.mil/offices/FO/IntControl.aspx?OfficeCode=1500>





CONTACT INFORMATION



Please send questions/issues to:



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