

ALARACT 037/2012

DTG: R 211815Z FEB 12

THIS MESSAGE HAS BEEN SENT BY THE PENTAGON TELECOMMUNICATIONS CENTER ON BEHALF OF DA WASHINGTON DC//DAPE-MSO//

SUBJECT: ALARACT 037/2012 - (CORRECTED COPY) AUTHORITY FOR ARMY-WIDE USE OF THE MANAGEMENT INTERNAL CONTROL PROGRAM (MICP) CHECKLIST FOR BASIC ALLOWANCE FOR SUBSISTENCE (BAS) MEAL COLLECTIONS FOR GOVERNMENT PROVIDED MEALS DURING FIELD DUTY

1. REFERENCES:

A. TITLE 10 U.S. CODE, SECTION 2603

B. TITLE 37 U.S. CODE, SECTIONS 402 AND 1011

C. MEMORANDUM, DEPARTMENT OF THE ARMY, OFFICE OF THE VICE CHIEF OF STAFF, 27 MAY 2010, SUBJECT: COMPLIANCE WITH ARMY REGULATIONS FOR BASIC ALLOWANCE FOR SUBSISTENCE (BAS) MEAL COLLECTIONS.

D. DEPARTMENT OF DEFENSE FINANCIAL MANAGEMENT REGULATION, VOLUME 7A, CHAPTER 25.

E. DEPARTMENT OF DEFENSE DIRECTIVE 1418.05, 23 APRIL 2007.

F. MEMORANDUM, DEPARTMENT OF THE ARMY, OFFICE OF THE DEPUTY CHIEF OF STAFF, G-1, 11 MAY 2011, SUBJECT: MANAGEMENT INTERNAL CONTROL PROGRAM (MICP) CHECKLIST FOR ARMY-WIDE COMPLIANCE WITH BASIC ALLOWANCE FOR SUBSISTENCE (BAS) MEAL COLLECTIONS POLICY.

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G. ARMY REGULATION (AR) 37-104-4, MILITARY PAY & ALLOWANCES POLICY.

2. PURPOSE. THIS MESSAGE IMPLEMENTS ARMY-WIDE GUIDANCE FOR USE OF THE MANAGEMENT INTERNAL CONTROL PROGRAM (MICP) CHECKLIST FOR BAS MEAL COLLECTIONS FOR GOVERNMENT PROVIDED MEALS. (REPLACES ALARACT 260/11 - DTG: R 192030Z JUL 11)

3. APPLICABILITY. THESE POLICIES APPLY TO ACTIVE DUTY SOLDIERS (TITLE 10 AND TITLE 32 U.S. CODE), EXCEPT SOLDIERS CURRENTLY SERVING IN COMBAT ZONES, HOSTILE FIRE AREAS, IMMINENT DANGER ZONES, OR COMBAT ZONE EXCLUSION AREAS.

4. GUIDANCE: TO ENSURE UNITS REMAIN IN COMPLIANCE WITH DEPARTMENT OF

DEFENSE AND ARMY POLICY, USE THE INTERNAL CONTROL CHECKLIST BELOW TO INSPECT UNIT BAS MEAL COLLECTION OPERATIONS FOR GOVERNMENT PROVIDED MEALS DURING FIELD DUTY (SEE JOINT FEDERAL TRAVEL REGULATION (JFTR), APPENDIX A, PART 1 FOR DEFINITION OF FIELD DUTY):

A. INTERNAL CONTROL CHECKLIST - BASIC ALLOWANCE FOR SUBSISTENCE (BAS) COLLECTIONS

1. FUNCTION

THE FUNCTION COVERED BY THIS CHECKLIST IS TO ENSURE COMPLIANCE WITH ARMY GUIDANCE ON BAS COLLECTIONS FOR GOVERNMENT PROVIDED MEALS DURING FIELD DUTY.

2. PURPOSE

THE PURPOSE OF THIS CHECKLIST IS TO ASSIST THE ACTIVE AND RESERVE COMPONENTS IN EVALUATING THE KEY MANAGEMENT CONTROLS FOR COMPLIANCE WITH ARMY GUIDANCE AND LEGAL STATUTE FOR BAS COLLECTIONS FOR GOVERNMENT PROVIDED MEALS DURING FIELD DUTY. IT IS NOT INTENDED TO COVER ALL CONTROLS.

3. INSTRUCTIONS

BASE ANSWERS ON THE RESULTS OF ACTUAL TESTING OF KEY MANAGEMENT CONTROLS (FOR EXAMPLE, DOCUMENT ANALYSIS, DIRECT OBSERVATION, INTERVIEWING, SAMPLING, AND SIMULATION), AND OTHER ANSWERS THAT INDICATE DEFICIENCIES WILL BE EXPLAINED, AND CORRECTIVE ACTION TAKEN INDICATED IN SUPPORTING DOCUMENTATION. THESE MANAGEMENT CONTROLS WILL BE EVALUATED BIENNIALY. CERTIFICATION THAT THIS EVALUATION HAS BEEN CONDUCTED MUST BE INCLUDED ON THE COMMAND'S MICP CERTIFICATION STATEMENT SUBMITTED TO HQDA VIA COMMAND MICP CHANNELS NLT 1 MARCH.

4. TEST QUESTIONS

A. IS THE COMMAND VERIFYING THE BAS STATUS OF ALL ENLISTED SOLDIERS PRIOR TO STARTING PAY ACCOUNT COLLECTIONS AT THE DISCOUNT MEAL RATE FOR GOVERNMENT MEALS PROVIDED DURING FIELD DUTY TO ENLISTED SOLDIERS WHO RETAIN FULL BAS IN THEIR PAY?

IF NOT, WHAT CORRECTIVE ACTION HAS THE COMMAND TAKEN?

B. IS THE COMMAND TRACKING PAY ACCOUNT COLLECTIONS TO ENSURE ALL SOLDIERS, BOTH OFFICER AND ENLISTED, ARE CHARGED APPROPRIATELY FOR GOVERNMENT PROVIDED MEALS DURING FIELD DUTY?

IF NOT, WHAT CORRECTIVE ACTIONS HAS THE COMMAND TAKEN?

C. IS THE COMMAND VERIFYING THAT ALL ENLISTED SOLDIERS ARE INCLUDED ON UNIT ROSTERS TO START PAY ACCOUNT COLLECTION FOR MEALS PROVIDED DURING FIELD DUTY? IS THE COMMAND VERIFYING THAT ALL OFFICERS ARE INCLUDED ON UNIT ROSTERS TO START PAY ACCOUNT COLLECTION ON THEIR LEAVE AND EARNINGS STATEMENT (LES) AT THE DISCOUNT MEAL RATE FOR MEALS RECEIVED WHILE ON FIELD DUTY, OR PAY CASH FOR MEALS RECEIVED?

IF NOT, WHAT CORRECTIVE ACTION IS THE COMMAND TAKING TO ENSURE PAY ACCOUNT COLLECTIONS OR CASH PAYMENTS ROUTINELY OCCURS IN CONNECTION WITH FIELD DUTY?

D. IS THE COMMAND VERIFYING THAT UNITS CONDUCTING FIELD DUTY TRAINING ROUTINELY SUBMIT UNIT ROSTERS (AND OTHER NECESSARY DOCUMENTS) FOR PAY ACCOUNT COLLECTIONS ON ENLISTED SOLDIERS AND OFFICERS TO THE UNIT S-1, PERSONNEL SERVICE ORGANIZATION OR FINANCE ENTITY, AS APPROPRIATE?

IF NOT, WHAT CORRECTIVE ACTION HAS THE COMMAND MANDATED AND ENFORCED TO ENSURE UNITS SUBMIT THE APPROPRIATE PAY ACCOUNT COLLECTION DOCUMENTATION FOR FIELD DUTY TRAINING?

E. IS THE COMMAND VERIFYING THAT THE S-1 OR PERSONNEL SERVICE ORGANIZATION ROUTINELY SUBMITS THE APPROPRIATE DOCUMENTATION TO FINANCE, THE SERVICING PAY CENTER, OR U.S. ARMY PROPERTY AND FISCAL OFFICE (USPFO) TO START PAY ACCOUNT COLLECTIONS FOR GOVERNMENT MEALS RECEIVED ON FIELD DUTY FOR ENLISTED MEMBERS AND OFFICERS?

IF NOT, WHAT CORRECTIVE ACTION IS THE COMMAND MANDATING AND ENFORCING TO ENSURE THE S-1 OR PERSONNEL SERVICE ORGANIZATION SUBMITS THE APPROPRIATE DOCUMENTATION TO FINANCE, THE SERVICING PAY CENTER, OR USPFO?

F. ARE UNIT COMMANDERS AND SENIOR NON-COMMISSIONED OFFICERS BRIEFED ON THE NECESSITY TO COMPLY WITH DEPARTMENT OF DEFENSE AND ARMY GUIDANCE FOR PAY ACCOUNT COLLECTIONS FOR GOVERNMENT MEALS PROVIDED DURING FIELD DUTY?

IF NOT, WHAT CORRECTIVE ACTIONS HAVE THE INSTALLATION AND UNIT COMMANDERS TAKEN TO ENSURE COMPLIANCE WITH ARMY GUIDANCE AND THE LAW WITH RESPECT TO PAY ACCOUNT COLLECTIONS FOR MEALS PROVIDED DURING FIELD DUTY?

G. COMMENTS

HELP MAKE THIS CHECKLIST A BETTER TOOL FOR EVALUATION OF BAS

MANAGEMENT CONTROLS. SUBMIT COMMENTS TO DEPUTY CHIEF OF STAFF, G-1, ATTN: DAPE-PRC, 300 ARMY PENTAGON, WASHINGTON, DC 20310-0300.

5. THE MICP CHECKLIST IS EFFECTIVE IMMEDIATELY FOR MANDATORY ARMY-WIDE USE SUBSEQUENT TO THE DATE OF THIS MESSAGE. COMMANDS WILL INCORPORATE THIS REVIEW INTO THEIR 5-YEAR INTERNAL CONTROL EVALUATION PLAN (ICEP) IN FISCAL YEAR (FY) 2012, CONDUCT AN EVALUATION OF CONTROLS IN THIS AREA, AND REEVALUATE THIS INTERNAL CONTROL FOR COMPLIANCE USING THIS CHECKLIST NOT LESS THAN EVERY 2 YEARS. ANY MATERIAL WEAKNESSES IDENTIFIED IN THIS AREA MUST BE REPORTED THRU COMMAND CHANNELS TO THE DEPUTY CHIEF OF STAFF, G-1, ATTN: DAPE-PRC. ARMY REGULATION 11-2 LISTS THE REQUIREMENTS FOR IDENTIFICATION AND REPORTING OF INTERNAL CONTROL MATERIAL WEAKNESSES. AR 37-104-4 WILL INCLUDE THIS CHECKLIST IN THE NEXT REVISION.

6. POINT OF CONTACT (POC): HQDA G-1 (DAPE-PRC), (703) 692-6883.

7. EXPIRATION DATE OF THIS MESSAGE CANNOT BE DETERMINED AT THIS TIME.