

APPENDIX F

MANAGEMENT CONTROL EVALUATION CHECKLIST
PROCEDURES O&M, GEN
APPROPRIATION CDPP ADMINISTRATION

1. Function. The functions covered are financial and logistic administration of the CDPP.
2. Purpose. The purpose of this checklist is to assist resource, logistics, and program managers in evaluating the key management controls listed below. It is not intended to cover all controls.
3. Instructions. Answers must be based on the actual testing of key management control (e.g., document analysis, direct observation, sampling, simulation, other). Answers which indicate deficiencies must be explained and corrective action indicated in the supporting documentation. These management controls must be evaluated at least once every five years. Certification that this evaluation has been conducted must be accomplished on DA Form 11-2-R (Management Control Evaluation Certification Statement).
4. Test Questions.
 - a. Are fiscal management duties and responsibilities separated so that the same person cannot request, approve and certify a financial transaction?
 - b. Have persons familiar with the requirements of emergency management initiated CDPP purchase requests, monitored the progress of all obligations, and reviewed labor distribution reports?
 - c. Are all automation and communication equipment purchases reviewed and approved by the EM (or their designee) as essential to meet the emergency needs of the district and technically approved by the Information Management Office (IMO) before committing funds?
 - d. Are controls in place to assure that costs are recorded to the appropriate work item, work category/work category element, and resource codes?
 - e. Are Joint Reviews being completed in accordance with policy?
 - f. Are CDPP obligations promptly recorded by the F&AO?
 - g. Is there a periodic inventory of physical property items?
 - h. Are written procedures in place to account for loaned supplies/equipment, lost accountable items and surplus supplies and equipment?