

APPENDIX G

MANAGEMENT CONTROL EVALUATION CHECKLIST
PROCEDURES
FC&CE APPROPRIATION ADMINISTRATION

1. Function. The function covered are financial and logistic administration of the FC&CE.
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 controls (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 FC&CE 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 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. Is there a periodic inventory of physical property items?
 - g. Are written procedures in place to account for loaned supplies/equipment, lost accountable items, and surplus supplies and equipment?
 - h. Is there a procedure to ensure new supplies and equipment received are added to the inventory?

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- i. Has the EM staff developed and updated operational plans and SOPs appropriate to the anticipated workload?
- j. Have all plans and procedures been reviewed to ensure they reflect local operational conditions and applicable regulations?
- k. Are the eligibility checklists for all Federal and non-Federal projects accurate and on file for each project in accordance ER 500-1-1?
- l. Was the project closed out in a timely manner and excess project funds quickly decommitted/deobligated?
- m. Is there a procedure and was it followed to expeditiously request funding through the MSC, to HQUSACE for emergency operations?
- n. Is there a procedure to monitor obligations to prevent exceeding the delegated monetary limitations in Appendix D?
- o. Are erroneous charges to the FC&CE appropriation quickly corrected and properly documented?
- p. Were requests for reimbursement submitted in a timely manner?
- q. Are lack of funds situations being resolved by authorized reprogramming or by requesting funds rather than by cost transfers?
- r. Is final accounting for cost-shared levee repair projects accomplished in a timely manner?