



DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS
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WASHINGTON, D.C. 20314-1000

CECG

06 MAY 2013

COMMANDER'S POLICY MEMORANDUM #9

SUBJECT: Managers' Internal Control Program (MICP) Policy

1. References:

- a. Federal Managers Financial Integrity Act of 1982 (FMFIA), P.L. 97-255, 8 Sep 82.
- b. Federal Financial Management Improvement Act of 1996 (FFMIA), P.L. 104-208, 30 Sep 96.
- c. Office of Management and Budget (OMB) Circular A-123, Management's Responsibility for Internal Control, 21 Dec 04.
- d. OMB Circular A-127, Financial Management Systems, 9 Jan 09.
- e. Department of Defense Instruction 5010.40, Managers' Internal Control Program Procedures, 29 Jul 10.
- f. AR11-2, Managers' Internal Control Program (MICP), 4 Jan 10, Rapid Action Revision 26 Mar 12.

2. I hold all employees accountable for safeguarding and protecting all USACE resources. It is imperative that internal controls are in place and used effectively to achieve their intended purpose, to include internal controls over financial reporting (OMB Circular A-123, Appendix A) and Internal Controls over Financial Systems (OMB A-127).

3. I fully support the Army's MICP Policy as outlined in AR 11-2. All Commanders and Leaders under my Command are responsible for proactively supporting the MICP, to include internal controls over financial reporting. Commanders/Leaders are to review the program objectives to ensure that they designed to detect and correct instances of waste, fraud, abuse, and mismanagement.

4. Commanders/Leaders will establish internal controls to provide reasonable assurance that obligations and costs are in compliance with applicable laws; all assets

CERM-P

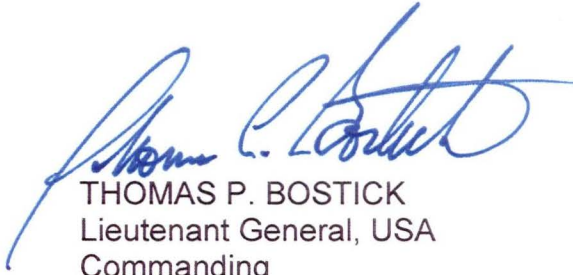
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are safeguarded against waste, loss, unauthorized use, or misappropriation; revenues and expenditures are properly recorded and accounted for; and programs are efficiently and effectively carried out according to all applicable laws, regulations and management policies.

5. Commanders/Leaders will ensure that MICP role based responsibilities are explicitly covered in the performance objectives of all USACE employees.

6. In accordance with AR 11-2, the MICP is in place within USACE to provide an environment in which the assets and resources entrusted to this agency will be protected and used appropriately.

7. The proponent for this policy is the Directorate of Resource Management, CERM-P, Cathleen M. Yeisley, 202-761-7753.



THOMAS P. BOSTICK
Lieutenant General, USA
Commanding