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	Logistics USACE LOGISTICS CHECKLIST FOR INTERNAL CONTROL REVIEW	
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DEPARTMENT OF THE ARMY
U.S. Army Corps of Engineers
Washington, D. C. 20314-1000

CELD-S

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Logistics
USACE LOGISTICS CHECKLIST FOR INTERNAL CONTROL REVIEW

1. Purpose. This document issues internal control review checklists for subtasks covered by Engineer Regulations (ERs) and other directives listed in Appendix A. It also provides responsibilities and guidance for the use of the checklists in this document.

2. Applicability. This document applies to the United States Army Corps of Engineers. It specifically applies to elements that must comply with provisions and regulations listed in Appendix A.

3. References: See Appendix A.

4. Responsibilities:

a. Functional proponents will ensure that ICR checklists published in this document are updated as necessary.

b. Operating managers of the assessable units designated on each checklist will use the checklists following the guidance in AR 11-2 and DA Pamphlet 25-30, Specifically, they will-

(1) Test whether prescribed controls are in place, operational, and effective. Analytical techniques, such as statistical sampling, should be used when appropriate to conserve resources.

(2) Identify areas where additions or reduction to existing controls are needed.

(3) Select corrective actions when deficiencies have been found that can be corrected locally.

(4) Refer deficiencies that cannot be corrected locally to higher command levels for assistance in correcting.

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(5) Provide support for the Commander's annual statement on how adequate internal controls are within the organization.

(6) Explain rationale for YES responses or provide cross-references where rationale can be found. For NO responses, cross-reference to where corrective action plans can be found. If response is NA, explain rationale.

FOR THE COMMANDER:



ROBERT L. HERNDON
Colonel, Corps of Engineers
Chief of Staff

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REFERENCE PUBLICATIONS

PL 90-480	AR 500-60
FPMR 101-43.4801	AR 700-131
FPMR 101-45.304.1	AR 708.1
29 Code of Federal Regulations (CFR)	AR 710-3
40 CFR	AR 735-5
49 CFR	SB 700-20
280 CFR	TB 380-40-22
DOD 4145.19-R-1	TB 380-41-3
DOD 4160.21-M	TB 380-41-5
DA Pam 25-30	TM 5-617
AR 11-2	ER 55-1-2
AR 30-1	ER 56-2-1
AR 55-355	ER 405-1-12
AR 190-51	ER 700-1-1
AR 200-1	ER 750-1-1
AR 210-17	
AR 420-15	

American Standards Association Safety Codes, Number ASA B30.2-1943

APPENDIX B
SUPPLY ACTIVITIES

TASK: Supply Activities

SUBTASK: Loan and Lease of Army Materiel

THIS CHECKLIST: Management of Loans/Leases of Army Materiel

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the FOA Chief of the Logistics Office. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

EVENT CYCLE: Process loan/lease extension requests.

Risk: Lack of inadequate justification and approval can lead to misuse of Army materiel.

Control Objective: All extension requests include proper justification and HQUSACE approval is obtained.

Control Technique: Determine if extension requests include proper justification.

Test Question:

1. Do FOA obtain HQUSACE approval for loan/lease of equipment exceeding 180 days? (ER 700-1-1, Chap 3)

Response: YES___ NO___ NA___
Remarks:

2. Are FOA aware of the additional procedures for loan/lease of USACE property contained in AR 700-131?

Response: YES___ NO___ NA___
Remarks:

3. Are requests for loan/lease of USACE property for disaster relief processed through the CG U.S. Army Forces Command (FORSCOM)? (AR 500-60)

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Response: YES___ NO___ NA___
Remarks:

I attest that the above listed internal controls provide reasonable assurance that Corps resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout the Corps are adequate.

Director, Directorate of Logistics Management HQUSACE FUNCTIONAL
PROPONENT

I have reviewed this subtask within my organization and have supplemented the prescribed internal control review checklist as listed below. The controls prescribed in this checklist, as amended, are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

Operating Manager (Signature)

TASK: Supply Activities

SUBTASK: Operation of storage facilities

THIS CHECKLIST: Storage

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the FOA Chief of the Logistics Office. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

EVENT CYCLE 1: Receiving supplies/equipment

Step 1: Property Accountability

Risk: Property will not be accounted for on property book records.

Control Objective: Record all nonexpendable property on property book and have Hand Receipt Holder (HRH) accountability.

Control Technique: Receiving personnel will record all data on ENG Form 4844 and produce an ENG Form 4866 temporary hand receipt for delivery.

Test Question:

Do receiving personnel insure all nonexpendable property released from receiving area is entered in the data base, and ENG Form 4866, interim hand receipt is produced? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___

Remarks:

When material is received directly from a contractor or vendor without documentation, does the receiving agent prepare a DD Form 250, Material Inspection and Receiving Report?

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Response: YES___ NO___ NA___
Remarks:

Step 2: Sensitive Item Receiving

Risk: Theft and abuse of sensitive items may occur if not properly secured.

Control Objective: Prevent theft or unauthorized use of sensitive items.

Control Technique: Inspect receiving area for unsecure sensitive items.

Test Question:

Are sensitive and pilferable items stored in a proper secure area IAW AR 190-51?

Response: YES___ NO___ NA___
Remarks:

Step 3: Receiving Agents, SRAs and Remote Sites

Risk: Fraud, waste and abuse may occur if property is not inspected properly.

Control Objective: Insure all property received is inspected.

Control Technique: Check LMO files to determine if receiving inspectors have been designated at both SRAs and remote sites.

Test Question:

Has the Chief, of the Logistics Management Office designated in writing receiving agents that are responsible for inspecting all supplies, equipment, and other property? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

Step 4: Technical Inspectors

Risk: Waste and abuse may occur if inspectors are not technically qualified to inspect incoming property.

Control Objective: Use qualified technical inspectors to inspect all property received.

Control Technique: Check to determine if the LMO has appointed individuals to perform technical acceptance tests.

Test Question:

Has the Chief, Logistics Management Office appointed individuals to perform technical acceptance tests on complex equipment?
(ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

Step 5: Receipt for Property

Risk: Waste may occur if property eligible to be received without cost is not processed correctly.

Control Objective: Insure property eligible to be received without cost is received properly.

Control Technique: Review receiving files to determine if property eligible to be received without cost was received properly.

Test Question:

Is DD Form 250 being used to receive property without cost?
(ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

Are all receiving reports being forwarded to the PBO within five work days?

Response: YES___ NO___ NA___
Remarks:

Step 6: Discrepancies In Shipment

Risk: Fraud and abuse may occur if discrepancies are not investigated.

Control Objective: Insure investigations are performed for all unclassified COMSEC discrepancies.

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Control Technique: Review receiving documentation to determine if receipt discrepancies were investigated.

Test Question:

When discrepancies in shipment of unclassified COMSEC equipment are discovered, has an investigation and submission of insecurity reports taken place IAW TB 380-41-5 and TB 380-40-22 respectively?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 2. Storage

Step 1: Protection in Storage

Risk: Fraud, waste and abuse may occur if property is not protected and care provided while in storage.

Control Objective: Insure proper storage practices are conducted by warehouse personnel.

Control Technique: Conduct walk-thrus to determine if proper warehouse practices are enforced in storage area.

Test Question:

1. Are items left outside for storage protected from rain and other weather elements? (DOD 4145.19-R-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

2. If storing lumber in a open storage area, is it free from water accumulation and tilted for runoff to preclude dampness?

Response: YES___ NO___ NA___
Remarks:

3. Are small cell batteries stored in a cool well-ventilated controlled area?

Response: YES___ NO___ NA___
Remarks:

4. Is electronic material stored in racks or bins with sufficient shelving to prevent crushing or damage?

Response: YES___ NO___ NA___
Remarks:

5. Are tires, tubes and other rubber products stored in areas away from heat and light?

Response: YES___ NO___ NA___
Remarks:

Step 2: Safety Inspections

Risk: Waste may occur if safety standards of warehousing are not enforced.

Control Objective: Insure safety standards are enforced throughout the warehouse.

Control Technique: Conduct walk-thru inspections to determine if safety standards are enforced.

Test Questions:

1. Are areas that store hazardous or flammable material clearly marked? (DOD 4145.19-R-1 Chap 5)

Response: YES___ NO___ NA___
Remarks:

2. Are signs posted to warn personnel of hazardous conditions?

Response: YES___ NO___ NA___
Remarks:

3. Do warehouse personnel wear proper safety equipment while performing warehouse duties?

Response: YES___ NO___ NA___
Remarks:

4. Are cylinders that contain flammable compressed gas stored in separate sheds with a distance of at least 50 feet from other type of gas cylinders?

Response: YES___ NO___ NA___
Remarks:

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5. Are cylinders that contain any type of gas marked with the proper tags and are NO SMOKING signs posted for flammable gas?

Response: YES___ NO___ NA___
Remarks:

6. Do personnel who may come in contact with acids have protective clothing, eye wash, and deluge shower to use in case of an emergency?

Response: YES___ NO___ NA___
Remarks:

7. Are lubricating oils and greases stored in a fire resistant sprinkler building or warehouse?

Response: YES___ NO___ NA___
Remarks:

8. Are oils and greases stored separate from other material and highly combustible materials by a walkway not less than 3ft in width?

Response: YES___ NO___ NA___
Remarks:

9. Are paints, varnish, lacquers, shellac, and thinner stored in a nonflammable storage facility?

Response: YES___ NO___ NA___
Remarks:

Step 3: Administrative functions

Risk: Fraud, waste and abuse may occur if mandatory administrative functions are not performed.

Control Objective: Insure periodic reviews are conducted for space utilization, disposal procedures, and control of warehouse stock.

Control Technique:

1. Review stock space utilization to prevent wasted space.
2. Review disposal procedures to insure property is disposed of properly.

3. Review active locations and observe turn-over of property to insure only active items remain in locations.

Test Questions:

1. Has excess material been removed from stock in order to make room for incoming items? (DOD 4145.19-R-1 Chap 2)

Response: YES___ NO___ NA___

Remarks:

2. Does layout of warehouse prevent unauthorized personnel from entering storage areas?

Response: YES___ NO___ NA___

Remarks:

3. Is property that has been identified for return to stock or disposal segregated from operating stock?

Response: YES___ NO___ NA___

Remarks:

4. Are items stored in warehouse stocked for easy access and free from obstruction?

Response: YES___ NO___ NA___

Remarks:

5. Do material condition tags show if equipment is serviceable or unserviceable and are they updated when condition codes change?

Response: YES___ NO___ NA___

Remarks:

6. Has an aggressive security education program for all employees been developed?

Response: YES___ NO___ NA___

Remarks:

7. Has excess property been released to GSA prior to donation or sales action?

Response: YES___ NO___ NA___

Remarks:

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8. Has authorization for abandonment or destruction of property been received prior to taking disposal action?

Response: YES___ NO___ NA___
Remarks:

9. Is nonreportable excess property held at the location for a minimum of 21 days for Federal screening, and an additional 21 days for donation screening prior to final disposal action?

Response: YES___ NO___ NA___
Remarks:

10. When because of geographical considerations, GSA or DRMO cannot be used as the selling agency, is property being disposed of IAW FPMR 101-45.304-1?

Response: YES___ NO___ NA___
Remarks:

11. Have personnel been trained on disposal of government property?

Response: YES___ NO___ NA___
Remarks:

12. Is the "Two Man Rule" used to ensure material condition codes assigned to property are correct?

Response: YES___ NO___ NA___
Remarks:

13. Are transfers of unclassified COMSEC equipment and components to other MACOMS being reported IAW requirements as prescribed in TB 380-41-3 and AR 710-3?

Response: YES___ NO___ NA___
Remarks:

14. Do warehouse personnel insure Standard Form 120s, Report of Excess Personal Property, contain all required information and are filled out correctly?

Response: YES___ NO___ NA___
Remarks:

15. Are printing, binding and blankbook equipment and supplies being cleared through CEIM-Z before disposal action takes place?

Response: YES___ NO___ NA___
Remarks:

16. Before disposing of any library material, has it been cleared through CEHO for possible transfer to USACE archives?

Response: YES___ NO___ NA___
Remarks:

Step 4: Materials Handling Equipment (MHE)

Risk: Waste and misuse of equipment may occur if proper maintenance is not performed on MHE.

Control Objective: Insure all MHE is maintained.

Control Technique: Review maintenance records to determine if periodic maintenance is being accomplished

Test Question:

Is regular preventive maintenance being performed on warehouse equipment such as forklifts, cranes, and other mechanical equipment? (DOD 4145.19-R-1 Chap 4)

Response: YES___ NO___ NA___
Remarks:

Step 5: Storage Facilities Management

Risk: Waste can occur if facilities are not maintained properly.

Control Objective: Insure facilities are maintained.

Control Technique: Review files and conduct walk-thrus to determine if facilities are being maintained properly.

Test Question:

1. Has a warehousing modernization program been established to optimize productivity, efficiency and responsiveness? (DOD 4145.19-R-1 Chap 2)

Response YES___ NO___ NA___
Remarks:

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2. Has a fire evacuation plan for warehouse personnel been established? Is it posted in a location so it can be easily seen by all warehouse personnel?

Response: YES___ NO___ NA___
Remarks:

3. Are annual building inspections being conducted?

Response: YES___ NO___ NA___
Remarks:

4. Do warehouse inspections include pest control to prevent damage to property stored in warehouse?

Response: YES___ NO___ NA___
Remarks:

I attest that the above listed internal controls provide reasonable assurance that Corps resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout the Corps are adequate.

Director, Directorate of Logistics Management HQUSACE FUNCTIONAL
PROPONENT

I have reviewed this subtask within my organization and have supplemented the prescribed internal control review checklist as listed above. The control prescribed in this checklist, as amended, are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

Operating Manager (Signature)

TASK: Supply Activities

SUBTASK: Retail Supply Operations

THIS CHECKLIST: Property Book

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the FOA Chief of the Logistics Office. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

EVENT CYCLE 1. Designate Responsible/Accountable Officer

Step 1: Control Property

Risk: Local requirements to control property within the FOA will not be known by others.

Control Objective: Specify local conditions/requirements in writing.

Control Technique: Determine if a Standard Operating Procedure is required.

Test Question:

Have local procedures been developed for control of property within your division, district, or FOA? (EP 700-1-1 Chap 3)

Response: YES___ NO___ NA___

Remarks:

Step 2: Establish Responsibility

Risk: Responsibility can be incurred without the knowledge of individuals concerned.

Control Objective: Establish responsibilities throughout the FOA.

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Control Technique: Determine if a Standard Operating Procedure has been written establishing responsibilities.

Test Question:

Do local procedures define responsibilities of individuals who may incur responsibility for property even if he or she has not signed a hand receipt? (EP 700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

Step 3: Appoint Accountable Officer/Property Book Officer (PBO)

Risk: The required actions of the Accountable Officer will not be performed.

Control Objective: Appoint Accountable Officer by MEMO.

Control Technique: Review documentation to determine if an Accountable Officer has been appointed.

Test Question:

Has the division, district, or FOA Commander designated by MEMO, a person to serve as the Accountable Officer? (EP 700-7-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 2. Maintain Property Book Records

Risk: Records will not be maintained.

Control Objective: Maintain formal records for Property Book accounting.

Control Technique: Determine if property book records are maintained and if guidance has been published for records maintenance.

Test Question:

Does the PBO maintain formal property records that show on a continuing basis, the condition and location of all property, value of property, and on-hand balances? (EP 700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 3. Hand Receipt Account Requirements

Step 1: Sub-Hand Receipt Accounts

Risk: Sensitive and pilferable items may not be controlled.

Control Objective: Control sensitive and pilferable items at the user level.

Control Technique: Determine if sensitive and pilferable items are controlled at the user level by the use of sub hand receipts.

Test Question:

1. Has the division, district or FOA established procedures for sub-hand receipting property and considered special conditions such as geographical location of property, value of items, and physical security factors? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

2. Are pilferable items being sub-hand receipted to the user level?

Response: YES___ NO___ NA___
Remarks:

Step 2. Control of Property by the HRH

Risk: Temporary use of government owned or privately owned property will not be controlled.

Control Objective: Insure HRHs control property.

Control Technique: Inventory HRH accounts to determine if property is being controlled.

Test Question:

1. Is all privately owned property in the HRH area of control marked with ENG Form 4878? This is done to ensure that personal property is not mistaken for Corps property. (ER 700-1-1 Chap 3)

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Response: YES___ NO___ NA___
Remarks:

2. Are locally fabricated items reported to the PBO for accountability?

Response: YES___ NO___ NA___
Remarks:

3. Are items that are removed from Corps premises being controlled through the use of property pass procedures?

Response: YES___ NO___ NA___
Remarks:

4. Are inventory adjustments being preformed for losses or shortages of expendable property using DD Form 444, Inventory Adjustment Report?

Response: YES___ NO___ NA___
Remarks:

5. When HRH change, is an inventory completed with the new HRH?

Response: YES___ NO___ NA___
Remarks:

6. When PBOs change, is a 100% inventory of all items not on hand receipt completed and documented?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 4: Receiving

Step 1: Documentation

Risk: Fraud, waste and abuse may occur if documentation is not processed through the PBO.

Control Objective: Insure all receiving documentation is processed through the PBO.

Control Technique: Review documentation and determine if it was processed by the PBO correctly.

Test Question:

1. When an item is issued to the ultimate user, has a hand receipt (ENG Form 4866) been signed and sent to the PBO? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___

Remarks:

2. Is a copy of all completed receiving reports, including those for nonexpendable, expendable, and durable being forwarded to the PBO for review before going to Finance and Accounting office for payment to the vendor?

Response: YES___ NO___ NA___

Remarks:

3. Does the HRH prepare a DD Form 250, receiving report for nonexpendable and pilferable property purchased through the imprest fund or Blanket Purchase Agreement (BPA)?

Response: YES___ NO___ NA___

Remarks:

4. Is DD Form 250 being used to receive property without cost?

Response: YES___ NO___ NA___

Remarks:

5. Is a DD 250, receiving report, being used as a source document to add items to the property book when establishing accountability for nonexpendable property found on site or installations?

Response: YES___ NO___ NA___

Remarks:

6. When property is received at remote locations does the HRH ensure that items are tagged and blocks 1, 4, 6, 9, 10, 11, and 12 are completed on the ENG Form 4844?

Response: YES___ NO___ NA___

Remarks:

7. Is a SF 44 being used for over the counter purchases?

Response: YES___ NO___ NA___

Remarks:

Step 2: Discrepancies in Receipts

Risk: Discrepancies in receipts will not be corrected.

Control Objective: Insure discrepancies in receipts are reported to the Stock Record Account or to the Supply Support Activity.

Control Technique: Review documentation to determine if discrepancies have been reported.

Test Question:

1. Are receiving discrepancies documented and reported to the SSA within 3 days of receipt? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

2. When discrepancies in shipment of unclassified COMSEC equipment are discovered, has an investigation and submission of insecurity reports taken place IAW TB 380-41-5 and TB 380-40-22 respectively?

Response: YES___ NO___ NA___
Remarks:

3. Are serial numbers recorded on receiving documents the same as reflected on issue document?

Response: YES___ NO___ NA___
Remarks:

4. For lost or damaged freight, has the transportation officer sent a SF 362, U.S. Government Freight Loss/Damage Claim, to CEPR-ZA requesting resolution?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 5: Issue of durable hand tools

Risk: Misappropriation of tools and loss of accountability.

Control Objective: Responsibility for durable hand tools is established.

Control Technique: Review documentation for compliance with procedures.

Test Question:

1. Have procedures been published for control of tools in local Standard Operating Procedures? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___

Remarks:

2. Are tools kept in boxes, cabinets or work benches being controlled by the use of annexes to property records?

Response: YES___ NO___ NA___

Remarks:

3. Are tools issued for more than one day but less than 30 days being issued on a temporary hand receipt?

Response: YES___ NO___ NA___

Remarks:

4. Does the durable register contain as a minimum the following information?

- a. A reference number to track an item to a voucher.
- b. Date item acquired.
- c. Value of item.
- d. Description/noun
- e. Signature, date of issue, and hand receipt account number.

Response: YES___ NO___ NA___

Remarks:

5. If the tool chit concept is being used, are uniquely colored tags (chit) place to show who has removed a specific tool?

Response: YES___ NO___ NA___

Remarks:

EVENT CYCLE 7. Post Inventory Actions

Risk: Inventories will not be completed.

Control Objective: Process additional transactions to complete inventories.

Control Technique: Review inventories to insure all required actions are completed.

Test Question:

1. After completion of an inventory, are completed reconciliation results being provided to the PBO by the HRH to reconcile inventory findings? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

2. When shortages are not found during an inventory, yet the PBO records indicate they belong to the HRHs account, and there is no signed transfer or turn-in document, has a DD FORM 4697, Report of Survey, been processed IAW AR 735-5?

Response: YES___ NO___ NA___
Remarks:

3. Does the PBO produce a semi-annual listing to distribute to all HRHs?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 8. Report of Surveys

Risk: Inaccurate account records and loss of property.

Control Objective: Account for lost, damaged or destroyed property.

Control Technique: Review documentation for adjustments.

Test Question:

1. Does the PBO review all accident/incident and mishap reports to ensure that all lost, damaged, or destroyed property is properly accounted for? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

2. Are reimbursements made for property that was lost/damaged or destroyed due to negligence?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 9. Equipment Review Program

Risk: Equipment will be procured without approval.

Control Objective: Only those items approved will be placed on order.

Control Technique: Review documentation for approval authority.

Test Question:

Does the Commander or his delegated representative review and approve/disapprove all equipment requests? (ER 700-1-1 Chap 2)

Response: YES___ NO___ NA___

Remarks:

EVENT CYCLE 10: Research

Risk: Fraud waste and abuse may occur if proper research is not conducted.

Control Objective: National stock numbers and established source of supply is used when available.

Control Technique: Compare local assigned stock numbers to cross reference data to determine if assigned stock numbers exist.

Test Question:

1. Are national stock numbers being assigned to each item to be recorded on the property book? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___

Remarks:

2. Are generic nomenclatures assigned to items IAW SB 700-20 by using the AMDF and other federal item identifying guides?

Response: YES___ NO___ NA___

Remarks:

3. Are monthly AMDF edits being performed in a timely manner?

Response: YES___ NO___ NA___

Remarks:

4. Are commercial items being cataloged upon receipt?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 11: Circularization of Excess and Disposal Actions

Step 1: Reporting Excess - Hand Receipt Holder Level

Risk: Unreported excess will not be available for reutilization.

Control Objective: HRH report all excess when the need no longer exists.

Control Technique: Review hand receipt accounts for possible excess.

Test Question:

1. Are HRHs promptly reporting excess equipment, unneeded and unauthorized property to the PBO for final disposition in a timely manner? (ER 700-1-1 Chap 4)

Response: YES___ NO___ NA___
Remarks:

2. Has the FOA Commander established local procedures to authorize the Chief, Construction Division; Chief, Operations Division, or other staff managers responsible for using heavy equipment to redistribute such equipment among project sites under their control before such equipment are considered excess and reported to the FOA PBO?

Response: YES___ NO___ NA___
Remarks:

Step 2: Excess Circularization

Risk: Unreported excess will not be reported for reutilization within USACE.

Control Objective: Circularize all excess for reutilization.

Control Technique: Compare excess files to disposal documentation to determine if excess was reported.

Test Question:

1. Prior to reporting items to GSA or DLA for reutilization action, are bulk expendable items with a line value of \$500 or more and noexpendable property in disposal condition code 9 or above (FPMR 101-43.4801) or supply condition code G or above being circularized within USACE? (ER 700-1-1 Chap 4)

Response: YES___ NO___ NA___

Remarks:

2. After 30 days does the PBO remove property from the circularization list?

Response: YES___ NO___ NA___

Remarks:

3. When property has been transferred from the revolving fund to a civil project, is coordination with the F&A Office for transfer of funds being made in a timely manner?

Response: YES___ NO___ NA___

Remarks:

Step 3: Disposal Processing

Risk: Fraud, waste, and abuse may occur if disposal actions are not managed.

Control Objective: Excess is reported and timely action is taken to properly dispose of excess.

Control Technique: Review all disposal actions to determine if they were processed IAW ER 700-1-1.

Test Question:

1. Have personnel been trained on the disposal of government property? Is this training documented to show dates and times? (ER 700-1-1 Chap 4)

Response: YES___ NO___ NA___

Remarks:

2. Is equipment that has been accepted by DRMO in place, still accounted for on the property book pending physical transfer?

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Response: YES___ NO___ NA___
Remarks:

3. Has excess property been donated without being turned over to GSA?

Response: YES___ NO___ NA___
Remarks:

4. Has surplus or excess property been abandoned or destroyed without proper authorization?

Response: YES___ NO___ NA___
Remarks:

5. Is nonreportable excess property held at the location for a minimum of 21 days for Federal screening, and an additional 21 days for donation screening?

Response: YES___ NO___ NA___
Remarks:

6. When because of geographical considerations GSA or DRMO cannot be used, is property being disposed of IAW FPMR 101-45.304-1?

Response: YES___ NO___ NA___
Remarks:

7. When determination has been made that a piece of equipment has no commercial value, or the estimated cost of its continued care and handling exceed the estimated cost of its sale, is this determination being made in writing by a technically qualified person?

Response: YES___ NO___ NA___
Remarks:

8. Is the "Two Man Rule" used to ensure property is really excess prior to being reported for disposition action?

Response: YES___ NO___ NA___
Remarks:

9. When reporting Revolving Fund property to DRMO for screening, has the PBO included the statement on the DD Form 1348-1 "This Property was purchased through Revolving Funds and is to be reimbursed?"

Response: YES___ NO___ NA___
Remarks:

10. Does the Standard Form 120, Report of Excess Personal Property, contain all required information and is it sent to CEIM-RA-A prior to disposal of property?

Response: YES___ NO___ NA___
Remarks:

11. Is all excess ADPE on a SF 120, Report of Excess Personal Property, being sent directly to CEIM-RC-A for processing prior to any disposal action?

Response: YES___ NO___ NA___
Remarks:

Step 4: Special Reporting Requirements

Risk: Items will not be reported to the MACOM for reuse.

Control Objective: Report all assets with special reporting requirements to the MACOM.

Control Technique: Review disposal transactions to determine if assets with special reporting requirements were reported.

Test Question:

1. Are line items that had an original acquisition cost of more than \$5000 being forwarded through logistics channels to CELD-S before action is taken to abandon or destroy the property? (ER 700-1-1 Chap 4)

Response: YES___ NO___ NA___
Remarks:

2. Is CELD-S being contacted before disposal action is taken on Civil aircraft or any of its components?

Response: YES___ NO___ NA___
Remarks:

3. Are Nuclear Regulatory Commission controlled materials being reported to CELD-S for disposal instructions?

Response: YES___ NO___ NA___
Remarks:

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4. Are vessels in excess of 1500 gross tons being reported to CELD-S for disposal instructions?

Response: YES___ NO___ NA___
Remarks:

5. Are Civil vehicles which are excess and not eligible for replacement, processed through the Division office for reutilization screening prior to forwarding to CELD-S?

Response: YES___ NO___ NA___
Remarks:

6. Are printing, binding, blankbook equipment, and supplies being cleared through CEIM-Z before disposal action takes place?

Response: YES___ NO___ NA___
Remarks:

7. Before disposing of any library material, has it been cleared through CEHO for possible transfer to USACE archives?

Response: YES___ NO___ NA___
Remarks:

Step 5: Exchange/Sale items

Risk: Property offered for exchange/sale will be disposed of prematurely

Control Objective: Follow correct exchange/sales procedures.

Control Technique: Determine if assets offered for exchange/sales were authorized to be replaced.

Test Question:

Are proper exchange/sale procedures being followed IAW ER 700-1-1 Chap 4 and the FPMR?

Response: YES___ NO___ NA___
Remarks:

I attest that the above listed internal controls provide reasonable assurance that Corps resources are adequately

safeguarded. I am satisfied that if the above listed controls are fully operational, the internal controls for this subtask throughout the Corps are adequate.

Director, Directorate of Logistics Management HQUSACE FUNCTIONAL
PROPONENT

I have reviewed this subtask within my organization and have supplemented the prescribed internal control review checklist when warranted by unique circumstances. The controls prescribed in organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

Operating Manager (Signature)

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TASK: Supply Activities

SUBTASK: Retail Supply Operations

THIS CHECKLIST: Supply Management

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATA COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the FOA Chief of the Logistics Office. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

EVENT CYCLE 1: Logistics Management Officer Responsibilities

Step 1: Stock Record Account (SRA)

Risk: Supplies/equipment will not be controlled.

Control Objective: Establish a formal account to control requisitioning, issue and turn-in of supplies/equipment.

Control Technique: Determine if a SRA is established and operational.

Test Question:

Has a SRA been established when the supply activity supports a large organization such as a division or district? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___

Remarks:

Step 2: Self Service Supply Center (SSSC)

Risk: Expendables will be abused if not controlled.

Control Objective: Monitor transactions of the SSSC to insure fraud, waste and abuse is prevented.

Control Technique: Review receipts and issues to insure issued quantities are not unreasonable.

Test Question:

Does the Chief, Logistics Management office review records of the SSSC every six months to assure quantities received and issues appear to be reasonable? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

Step 3: Cupboard Stocks

Risk: Supplies located in cupboard stocks will be abused.

Control Objective: Control supplies in cupboard stocks.

Control Technique: Check cupboard stocks for uncontrolled use and review issued quantities to insure types and amount of stocked supplies are reasonable.

Test Question:

Is an annual review of cupboard stocks performed by the LMO?
(ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

Step 4: Expendable Requisitions

Risk: Fraud, waste and abuse may occur if not managed.

Control Objective: Provide information for managers to review expendable acquisitions to detect waste and abuse.

Control Technique: Check to determine if managers have been provided summary sheets and if a review was accomplished.

Test Question:

Does LMO provide managers periodically, summary sheets of expendable acquisitions to assure quantities and cost are kept reasonable, and to detect waste and theft of supplies? (ER-700-1-1 Chap 2)

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Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 2: Receiving

Step 1: Receipts

Risk: Property will be acquired without knowledge of the PBO and accounting data will be lost.

Control Objective: Provide copies of all documentation to the PBO.

Control Technique: Compare documentation to determine if copies of all transactions were received by the PBO.

Test Question:

Is a copy of all competed receiving reports, including those for nonexpendable, expendable, and durables being forwarded to the PBO for review before going to Finance and Accounting office for payment to the vendor? (ER-700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

Step 2: Issues

Risk: Bar codes will not be applied and issue documentation will be lost.

Control Objective: Bar code property and have customer sign for issued property.

Control Technique: Check recent receipts to determine if issues were prepared and compare bar codes to documentation.

Test Question:

1. Are all nonexpendable items being bar coded upon receipt? (ER-700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

2. When items are issued to the ultimate user, are hand receipts signed and sent to the PBO?

Response: YES___ NO___ NA___
Remarks:

Step 3: Inspection

Risk: Property will be received incorrectly.

Control Objective: Inspect receiving documentation for correct quantities and proper documentation.

Control Technique: Review completed files.

Test Question:

1. Are partial deliveries and items received without documentation being corrected with the shipping agency within five working days receipt? (ER-700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

2. Is DD Form 250 being used to receive property without cost?

Response: YES___ NO___ NA___
Remarks:

3. If discrepancies in shipment for unclassified COMSEC equipment (CCI) are discovered, is an investigation performed and are insecurity reports submitted IAW TB 380-41-5 and TB 380-40-22?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 3: Authorization

Risk: Quantities authorized will be exceeded..

Control Objective: Insure all requisitions are processed through the PBO.

Control Technique: Check requisitions for authorization approval by the PBO.

Test Question:

1. Have local procedures been established to require all requests for lease/rental equipment to be processed through the PBO? (ER-700-1-1 Chap 3)

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Response YES___ NO___ NA___
Remarks:

2. Is documentation on file to support requests that exceed the maximum level of items ordered from Federal of commercial sources?

Response: YES___ NO___ NA___
Remarks:

3. Does the commander or his delegated representative review and approve/disapprove all equipment requests?

Response: YES___ NO___ NA___
Remarks:

4. Are procedures implemented to assure proper approval is obtained for equipment prior to acquisition?

Response: YES___ NO___ NA___
Remarks:

5. Are requisitions being submitted with the proper Urgency of Need Designator (UND)? (ER-700-1-1 Chap 2)

Response: YES___ NO___ NA___
Remarks:

6. Do requisitions/requests for property cite an authorization document (TDA, CTA, CPAD)? (ER-700-1-1 Chap 2)

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 4: Stock Control

Step 1: Review Requirements

Risk: Stock level requirements will not be validated or current authorizations will be exceeded.

Control Objective: Review stock level requirements.

Control Technique: Review requisitions for valid stock levels.

Test Question:

1. Are items which show no issue for a period of 18 months

reviewed as to need and possible removal from stock? (ER-700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

2. Have local procedures been established to insure all items requisitioned by the SSA for direct delivery are made known to the PBO prior to being issued to the customer?

Response: YES___ NO___ NA___
Remarks:

3. Are locally fabricated items reported to the PBO for accountability?

Response: YES___ NO___ NA___
Remarks:

Step 2: Research

Risk: Items will be purchased from the incorrect source of supply and national stock numbers will not be assigned.

Control Objective: Research requests for correct source of supply and valid stock numbers.

Control Technique: Review requests for proper research techniques.

Test Question:

1. Are NSN assigned upon receipt of commercial equipment? (ER-700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

2. Are national stock numbers being assigned to each item when the criteria in AR 708-1 is reached?

Response: YES___ NO___ NA___
Remarks:

3. Are generic nomenclatures assigned to items IAW SB 700-20 by using the AMDF and other federal item identifying guides?

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Response: YES___ NO___ NA___
Remarks:

4. Are monthly AMDF edits being performed in a timely manner?

Response: YES___ NO___ NA___
Remarks:

5. Are proper physical security and pilferable item codes being used?

Response: YES___ NO___ NA___
Remarks:

6. Are commercial items being cataloged upon receipt?

Response: YES___ NO___ NA___
Remarks:

Step 3: Annual Reconciliation

Risk: Supply and financial records will not reconcile.

Control Objective: Balance finance and accounting records with supply records.

Control Technique: Compare ending dollar figures and reconcile accordingly.

Test Question:

Has the annual reconciliation with Finance and Accounting been completed and documented? (ER-700-1-1 Chap 3)

Response: YES___ NO___ NA___
Remarks:

Step 4: Post Receiving Documents

Risk: Receiving documents will not be posted.

Control Objective: Post all receiving documents to accountable records.

Test Question:

1. Does the HRH prepare a DD Form 250, receiving report for

nonexpendable and pilferable property purchased through the imprest fund and blanket purchase agreements (BPA)? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___

Remarks:

2. Has a person been designated in writing as receiving agent at remote sites?

Response: YES___ NO___ NA___

Remarks:

3. At isolated locations, is the SF 44, Purchase Order Invoice Voucher being used as a receiving report?

Response: YES___ NO___ NA___

Remarks:

4. Do on the road purchases of fuel, oil, parts, and service for boats and mobile equipment, clearly show the government vehicle license number or boat registration number, type and quantity of product or service received, unit price, total cost, and vehicle mileage before signing ticket to verify that entries are correct?

Response: YES___ NO___ NA___

Remarks:

5. When property is received, does Stock Control insure that blocks 1, 4, 6, 9, 10, 11, and 12 are completed on the ENG Form 4844?

Response: YES___ NO___ NA___

Remarks:

Step 5: Shipments

Risk: Transfers of CCI will not be reported correctly.

Control Objective: Report all transfers of CCI IAW AR 710-3.

Control Technique: Review transfers to determine if they were reported.

Test Question:

Do transfers of unclassified COMSEC (CCI) equipment and components

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between organizations comply with requirements as prescribed in TB 380-41-3?

Response: YES___ NO___ NA___
Remarks:

Step 6: Circularize Excess for Reutilization

Risk: Excess property will be not be reused.

Control Objective: Circularize all excess property for reuse.

Control Technique: Review disposal documentation to determine if circularization was accomplished prior to disposal action.

Test Question:

1. Are excess assets on hand in the stock record account reviewed by the PBO for internal redistribution prior to acquisition of new item? (ER-700-1-1 Chap 4)

Response: YES___ NO___ NA___
Remarks:

2. Prior to reporting items to GSA or DLA for reutilization action, are bulk expendable items with a line value of \$500 or more, and nonexpendable property in disposal condition code 9 or supply condition code G or above being reported for circularization within USACE? (FPMR 101-43.4801)

Response: YES___ NO___ NA___
Remarks:

3. Is excess or unauthorized property at the FOA being reported at least once a month to other FOAs to determine if there is a need for the property within USACE?

Response: YES___ NO___ NA___
Remarks:

Step 7: Disposal Actions (Task if not performed by a disposal officer will be assigned within Stock Control.)

Risk: Fraud, waste and abuse may occur if disposal actions are not managed.

Control Objective: Excess is reported promptly and timely action is taken to dispose of property.

Control Technique: Review all disposal actions to determine if they were processed IAW ER 700-1-1.

Test Question:

1. Have personnel been trained on disposal of government property? (ER 700-1-1 Chap 4)

Response: YES___ NO___ NA___

Remarks:

2. Is nonreportable excess property held at the location for a minimum of 21 days for Federal screening, and an additional 21 days for donation screening?

Response: YES___ NO___ NA___

Remarks:

3. Because of geographical considerations, GSA or DRMO cannot be used, is property being disposed of IAW FPMR 101-45.304-1?

Response: YES___ NO___ NA___

Remarks:

4. When determination has been made that a piece of equipment has no commercial value, or the estimated cost of its continued care and handling exceed the estimated cost of its sale, is this determination being made in writing by a technically qualified person and is proper authority obtained prior to abandonment or destruction?

Response: YES___ NO___ NA___

Remarks:

5. Are proper procedures being taken to report excess and surplus property to GSA and other redistribution agencies prior to being donated to eligible receivers?

Response: YES___ NO___ NA___

Remarks:

6. When reporting Revolving Fund property to DRMO for screening, has the PBO included the statement on the DD Form 1348-1 "This Property was purchased through Revolving Funds and is to be reimbursed?"

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Response: YES___ NO___ NA___
Remarks:

7. Does the Standard Form 120, Report of Excess Personal Property, contain all required information?

Response: YES___ NO___ NA___
Remarks:

8. Is the disposal of hazardous material IAW DOD 4160.21-M and ER 700-1-1?

Response: YES___ NO___ NA___
Remarks:

9. Has the FOA Commander documented the authorization to cannibalize civil or military equipment?

Response: YES___ NO___ NA___
Remarks:

10. Before cannibalization actions have begun on ADPE, has it been approved by DARIC?

Response: YES___ NO___ NA___
Remarks:

11. Are proper procedures being followed for the exchange/sale of equipment as required by Federal Property Management Regulations?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 5: Report of Survey/adjustment documents.

Risk: Loss of property will not be corrected.

Control Objective: Document and obtain approval for property lost, damaged or destroyed.

Control Technique: Review adjustments for proper documentation.

Test Question:

1. Is DA Form 4697 (Report of Survey) used as required and processed IAW AR 735-5 when losses are discovered?

Response: YES___ NO___ NA___
Remarks:

2. Are reimbursements made for property that was lost due to negligence?

Response: YES___ NO___ NA___
Remarks:

3. Are DA Form 444, Inventory Adjustment Report, being used to adjust losses or shortages of expendable property in the stock record account?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 6: Food Management

Step 1: Separate ordering and receiving responsibilities.

Risk: Supplies could be misappropriated without adequate controls.

Control Objective: To preclude potential misappropriation by ensuring the individual computing requirements and preparing requisitions is not the same individual assigned to receive, receipt for, and store supplies. The requirement to designate separate requisitioning and receiving personnel is waived only when a dining facility is staffed by seven personnel or less.

Control Technique: Check to see Delegation of Authority has been given in writing to ensure a different person is delegated responsibility for requisitioning and for receipt of supplies. Check requisitioned quantities against inventory on hand, and production schedule requirements.

Test Question:

1. Have separate individuals been appointed to request and receive food supplies? (AR 30-1)

Response: YES___ NO___ NA___
Remarks:

2. Are requisitions checked to ensure only required food items are being requisitioned?

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Response: YES___ NO___ NA___
Remarks:

3. Are food items verified by weight or physical count to ensure they agree with entries on the receiving document, prior to signing the document?

Response: YES___ NO___ NA___
Remarks:

Step 2: Establish procedures to ensure subsistence supplies are properly safeguarded.

Risk: Inaccurate inventories would facilitate misappropriation without rapid detection.

Control Objective: Preclude potential misappropriation of subsistence items without detection.

Control Technique: Review key control for storage area access to determine who is authorized to remove supplies from stockage. Review trash removal procedures to determine potential for misappropriation of supplies by hiding it in the trash.

Test Question:

1. Is stockage maintained at lowest efficient operational level so that an unauthorized decrease in level is easily and quickly detectable?

Response: YES___ NO___ NA___
Remarks:

2. Is access to storage areas limited to authorized personnel?

Response: YES___ NO___ NA___
Remarks:

3. Are trash, boxes, crates, etc., spot checked before removal from dining facility to preclude unauthorized removal?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 7: Control of Food Products

Step: Review procedures to ensure all required inventories are conducted accurately and in a timely manner.

Risk: Items purchased could not be properly accounted for..

Control Objective: Preclude items from being removed from inventory without proper documentation.

Control Technique: Review frequency and accuracy of records and physical inventory reconciliation.

Test Question:

1. Are procedures established to ensure accurate recording of all food items removed from storage?

Response: YES___ NO___ NA___
Remarks:

2. Are cooks allowed access to storage and authorized to remove supplies without proper documentation?

Response: YES___ NO___ NA___
Remarks:

3. Is the frequency of records and physical inventory validation for early and accurate detection of differences to facilitate identification of cause and correction?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 8: Medical Items

Step: Review procedures to ensure all items removed from inventory are properly recorded and inventory records reflect proper documentation.

Risk: Medical items could become lost or stolen and cause fraud, waste, and abuse.

Control Objective: Assure all documentation for medical items are current and control over these items are maintained at all times.

Control Technique: Compare on-hand inventories against

requirements and property records. Review frequency and accuracy of records and physical inventory reconciliations.

Test Question:

1. Are items issued from stockage by someone responsible for stock controls.

Response: YES___ NO___ NA___
Remarks:

2. Are medical items (Class VII) inventoried quarterly to prevent loss of medical items through fraud, waste, and abuse?

Response: YES___ NO___ NA___
Remarks:

3. Does the section responsible for the storage of medical items use a disinterested personnel to inventory medical items?

Response: YES___ NO___ NA___
Remarks:

4. Has a (Notice of Delegation of Authority-Receipt for supplies) been accomplished to ensure a different person is delegated responsibility for requisitioning and for receipt of medical supplies?

Response: YES___ NO___ NA___
Remarks:

5. Are medical items stored IAW AR 190-51?

Response: YES___ NO___ NA___
Remarks:

6. Are medical items rotated using the First In First Out (FIFO) concept to prevent the use of out dated material?

Response: YES___ NO___ NA___
Remarks:

7. Are outdated medical item disposed of IAW procedures contained in the Federal Property Management Guide and DOD Manual 4160.21-M, Defense Utilization and Disposal Manual?

Response: YES___ NO___ NA___
Remarks:

8. When medical items are discovered lost, damaged, or stolen has documentation been accomplished using procedures in AR 190 series regulations and AR 735-5?

Response: YES___ NO___ NA___

Remarks:

EVENT CYCLE 9: Precious Metal Recovery Program

Risk: Precious metals will not be recovered..

Control Objective: Recover all precious metals from used materials prior to disposal.

Control Technique: Review generating activity records to determine if an active program is in place and in use?

Test Question:

1. Have local procedures been developed on how to process the recovery of precious metals from excess unserviceable property? (ER 700-1-1 Chap 4)

Response: YES___ NO___ NA___

Remarks:

2. When processing precious metals, are procedures outlined in ER 700-1-1 and DOD 4160.21-M being followed?

Response: YES___ NO___ NA___

Remarks:

3. If applicable, are precious metal annual reports submitted to GSA in a timely manner?

Response: YES___ NO___ NA___

Remarks:

4. Do activities that generate hypo solution and burn scrap film to recover silver content process all turn-ins regardless of quantity?

Response: YES___ NO___ NA___

Remarks:

5. Are items that are being processed for its precious metals being secured until the transfer takes place?

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Response: YES___ NO___ NA___
Remarks:

I attest that the above-listed internal controls provide reasonable assurance that Corps resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout the Corps are adequate.

Director, Directorate of Logistics Management HQUSACE FUNCTIONAL
PROPONENT

I have reviewed this subtask within my organization and have supplemented the prescribed internal controls review checklist when warranted by unique circumstances. The controls prescribed in this checklist, as amended, are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

Operating Manager (Signature)

TASK: Supply Activities

SUBTASK: Accountability of Petroleum Products

THIS CHECKLIST: Petroleum Management

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the FOA Chief of the Logistics Office. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

EVENT CYCLE 1: Accounting

Step 1: Receiving

Risk: Undocumented receipt will not be processed.

Control Objective: Process undocumented receipts within 10 days.

Control Technique: Determine if any receipts are awaiting processing.

Test Question:

Are local written procedures adequate to identify and process undocumented receipts? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___

Remarks:

Step 2: Disposal

Risk: Hazardous materiel will not be disposed of properly.

Control Objective: Dispose of hazardous materiel safely.

Control Technique: Check documentation to determine if proper procedures were followed.

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Test Question:

Is disposal of hazardous material IAW DOD 4160.21-M?

Response: YES___ NO___ NA___

Remarks:

Step 3: Issue, Control and Account for Fuel

Risk: Fuel will not be issued, controlled and accounted for.

Control Objective: Issue, control and account for fuel.

Control Technique: Review supporting documentation for errors.

Test Question:

1. Are all US Government national credit cards used to purchase petroleum products accounted for and controlled by the PBO? (ER 700-1-1 Chap 3)

Response: YES___ NO___ NA___

Remarks:

2. Are credit cards for petroleum products removed from the property book and destroyed when no longer needed, worn, mutilated, or expired?

Response: YES___ NO___ NA___

Remarks:

3. Has the Commander designated a responsible individual in writing to store, issue, and maintain control of all fuels and to provide an audit trail for the amount of fuel used?

Response: YES___ NO___ NA___

Remarks:

4. Have fuel losses due to spillage and/or contamination been documented to adjust account records?

Response: YES___ NO___ NA___

Remarks:

5. Are monthly physical inventories of all bulk petroleum products performed for each type and grade of product?

Response: YES___ NO___ NA___
Remarks:

6. When fuel losses exceed \$500 are reports of survey being initiated in a timely manner?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 2: Storage

Risk: Petroleum products will not be stored in a firesafe manner.

Control Objective: Store petroleum products safely.

Control Technique: Observe storage practices and correct safety violations as required.

Test Question:

1. Are areas that store flammable material clearly marked to include signs for hazardous conditions? (DOD 4145.19-R-1 Chap 5)

Response: YES___ NO___ NA___
Remarks:

2. Are lubricating oils and greases stored in a fire resistant, sprinkler building or warehouse and separated by a 3 foot aisle?

Response: YES___ NO___ NA___
Remarks:

3. Are drummed petroleum products stored in a diked area, connected to a catch basin for surface run off?

Response: YES___ NO___ NA___
Remarks:

4. Are drums of petroleum products stored horizontally (on sides) in double rows, butt to butt, with closures (bungs and vents) facing outward?

Response: YES___ NO___ NA___
Remarks:

5. Are petroleum containers that show evidence of leakage replaced with another suitable container in a timely manner?

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Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 3: Safety

Risk: Petroleum products will not be handled safely.

Control Objective: Use all safety precautions and handle petroleum products safely.

Control Technique: Observe operations and review safety instructions.

Test Question:

1. Have personnel been trained on proper handling of filled petroleum drums? (DOD 4145.19-R-1 Chap 5)

Response: YES___ NO___ NA___
Remarks:

2. Are fire extinguishers maintained in a fully charged and operable condition and kept in their designated places at all times?

Response: YES___ NO___ NA___
Remarks:

3. Do personnel wear proper safety equipment while performing duties?

Response: YES___ NO___ NA___
Remarks:

4. Does the petroleum storage area have a fire plan with regulations on fire prevention and instructions on fire fighting?

Response: YES___ NO___ NA___
Remarks:

I attest that the above listed internal controls provide reasonable assurance that Corps resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout the Corps are adequate.

Director, Directorate of Logistics Management HQUSACE FUNCTIONAL
PROPONENT

I have reviewed this subtask within any organization and have supplemented the prescribed internal control review checklist when warranted by unique circumstances. The controls prescribed in this checklist, as amended, are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

Operating Manager (SIGNATURE)

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TASK: Supply Activities

SUBTASK: Environment Protection

THIS CHECKLIST: Control of Hazardous Materiel

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the FOA Chief of the Logistics Office. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

EVENT CYCLE: Storage/Disposal/Transportation of Hazardous Materiel

Risk: Inadequate storage, disposal, and transportation of hazardous materiel can lead to environmental pollution which can cause health problems, and endanger wildlife which is punishable by law.

Control Objective: Store, dispose, and transport of hazardous materiel IAW established Federal, state and local laws.

Control Technique: Check to determine if LMO is ensuring that hazardous materiel is being stored, disposed, and transported IAW Federal, state and local environmental laws.

Test Question:

1. Does the LMO ensure that hazardous materiel is disposed of IAW state and local laws? (ER 700-1-1, Chap 4)

Response: YES___ NO___ NA___

Remarks:

2. Does the FOA have all the relevant regulations, directives and guidance documents on hazardous materiel handling?

Response: YES___ NO___ NA___

Remarks:

3. Does the FOA Safety Officer and LMO conduct inspections of areas that store hazardous materiel?

Response: YES___ NO___ NA___
Remarks:

4. Does the FOA have a installation Substance Contingency Plan for spill events?

Response: YES___ NO___ NA___
Remarks:

5. Does the FOA coordinate with the local fire department concerning the types of hazardous chemicals used at the facility, the areas where they are used, what they are used for, and quantities which are used in a given operation?

Response: YES___ NO___ NA___
Remarks:

6. Do indoor flammable/combustible storage sites meet construction specifications? (29 CFR 1910.106)

Response: YES___ NO___ NA___
Remarks:

7. Are bulk storage of compressed gases stored and meet the requirements of DOD 4145.19-R-1?

Response: YES___ NO___ NA___
Remarks:

8. Do packages or freight containers containing a hazardous materiel offered for transportation by the facility meet specific labeling requirements? (49 CFR 172.4)

Response: YES___ NO___ NA___
Remarks:

9. Does the FOA have proper placarding to vehicles transporting hazardous materiel off the facility? (49 CFR 172, and AR 55-355, Chap.33)

Response: YES___ NO___ NA___
Remarks:

10. Have personnel that handle hazardous materiel been designated and trained to do so?

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Response: YES___ NO___ NA___
Remarks:

11. Do storage facilities which are used for mixing and preparation of pesticides constructed in a manner that promotes cleanliness, safety and environmental protection? (29 CFR 1910.106, 40 CFR 165.10, and TIM No. 17)

Response: YES___ NO___ NA___
Remarks:

12. Do storage facilities used for mixing or preparation areas for pesticides bearing the warning or higher toxicity symbol have absorbent material for spill control? (40 CFR 165.10 (d) (2))

Response: YES___ NO___ NA___
Remarks:

13. Are pesticides in containers stored in good condition and stored in a manner which promotes safe storage, handling and transportation? Only EPA registered pesticides shall be stored or used and must be clearly labeled. (40 CFR 162.10)

Response: YES___ NO___ NA___
Remarks:

14. Has the FOA established security measures to ensure that only authorized persons can access pesticide storage, mixing, and preparation areas? (29 CFR 1910)

Response: YES___ NO___ NA___
Remarks:

15. Are excess pesticides and/or pesticide containers which bear the warning or higher toxicity symbols segregated according to disposal method? (40 CFR 165.10 (d) (1) (iii) and must be disposed of according to 40 CFR 165.8 and 165.9).

Response: YES___ NO___ NA___
Remarks:

16. Are underground storage tanks periodically inspected by the Safety Officer and LMO?

Response: YES___ NO___ NA___
Remarks:

17. Do underground storage tanks which are out of service continue to be under a maintenance program?

Response: YES___ NO___ NA___
Remarks:

18. If an underground storage tank has been found to have a leak, has corrective action been taken IAW 40 CFR 280.60-67?

Response: YES___ NO___ NA___
Remarks:

19. Are storage tanks periodically tested for tank tightness? (40 CFR 280.20 (d))

Response: YES___ NO___ NA___
Remarks:

20. Does the FOA have a list of all project sites that have or house hazardous materiel?

Response: YES___ NO___ NA___
Remarks:

21. Are procedures in place to notify the National Response Center, US Coast Guard, EPA Regional Office and appropriate state agencies when a reportable quantity spill of hazardous substance occurs? (40 CFR 302 and AR 200-1, spill plan)

Response: YES___ NO___ NA___
Remarks:

22. Do FOAs that have incidental storage of flammable liquids in maintenance areas and laboratories conform to requirements listed in 29 CFR 1910.106?

Response: YES___ NO___ NA___
Remarks:

I attest that the above listed internal controls provide reasonable assurance that Corps resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout the Corps are adequate.

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Director, Directorate of Logistics Management HQUSACE FUNCTIONAL
PROPONENT

I have reviewed this subtask within any organization and have supplemented the prescribed internal control review checklist, as amended are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

Operating Manager (Signature)

APPENDIX C
MAINTENANCE ACTIVITIES

TASK: Maintenance Activities

SUBTASK: Maintenance of Equipment

THIS CHECKLIST: Production Control

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the Chief of the Logistics Office supporting the FOA. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

Step 1. Determine if Maintenance Plans are on hand and current.

Risk: Mission accomplishment will be jeopardized if a maintenance plan is not followed.

Control Objective: Ensure that a maintenance plan is in place, on hand, and current.

Control Technique: Review and analyze maintenance plans for adequacy.

Test Question:

1. Does the activity have a current maintenance plan on hand?

Response: YES___NO___NA___

Remarks:

2. Is the maintenance plan current?

Response: YES___NO___NA___

Remarks:

3. Are all personnel familiar with the contents of the maintenance plan?

Response: YES___NO___NA___

Remarks:

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4. Are there established procedures for reviewing and updating the maintenance plan?

Response: YES___NO___NA___
Remarks:

5. Are the procedures to ensure that the maintenance plan is followed?

Response: YES___NO___NA___
Remarks:

EVENT CYCLE: Office Procedures

Step: Inefficient use of resources will degrade mission accomplishment.

Control Objective: Ensure that shop production is planned effectively.

Control Technique: Periodic inspections and reviews of records by supervisory personnel.

Test Question:

1. Are controls in place that ensure work request order numbers are recorded promptly when received?

Response: YES___NO___NA___
Remarks:

2. Have the work orders been prepared per the maintenance plan?

Response: YES___NO___NA___
Remarks:

3. Are controls adequate to ensure that sufficient repairs parts are on hand or on order for each job?

Response: YES___NO___NA___
Remarks:

4. Are controls adequate to ensure that the work can be completed prior to mission requirements for the equipment?

Response: YES___NO___NA___
Remarks:

5. Are controls adequate to ensure that appropriate tools and test equipment are on hand?

Response: YES___NO___NA___
Remarks:

6. Are procedures in place to ensure that the standard man-hour usage for the task to be performed is used to determine labor cost?

Response: YES___NO___NA___
Remarks:

7. Are direct and indirect labor cost included in the total labor cost?

Response: YES___NO___NA___
Remarks:

8. Are procedures in place to ensure that all parts, labor, and material are charged to the appropriate work order?

Response: YES___NO___NA___
Remarks:

9. Are procedures in place to ensure that repair part fabrication is initiated only when necessary?

Response: YES___NO___NA___
Remarks:

10. Are there quality control procedures in place to ensure that all repairs are properly completed and deferred work is properly annotated?

Response: YES___NO___NA___
Remarks:

11. Are procedures in place to ensure that actual parts consumption data are reported promptly to the appropriate maintenance coordinator?

Response: YES___NO___NA___
Remarks:

EVENT CYCLE: FOA execution of the maintenance plan.

Step 1. Regulatory guidance.

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Risk: An ineffective and inefficient maintenance program due to noncompliance with regulatory guidance.

Control Objective: Ensure that FOA maintenance plans comply with ER 750-1-1.

Control Techniques: Periodic reviews and inspections.

Test Question:

1. Are procedures in place to ensure regulatory documents are on hand and current?

Response: YES___NO___NA___
Remarks:

2. Are controls in place to ensure that staffing levels are adequate to support the program effectively?

Response: YES___NO___NA___
Remarks:

3. Does an effective training program exist?

Response: YES___NO___NA___
Remarks:

4. Are procedures in place to ensure employee competency?

Response: YES___NO___NA___
Remarks:

5. Are procedures in place to identify appropriate program funding levels?

Response: YES___NO___NA___
Remarks:

6. Are controls in place to ensure that each employee possesses an adequate job description?

Response: YES___NO___NA___
Remarks:

7. Have insurable standards been developed for each task accomplished?

Response: YES___NO___NA___
Remarks:

Step 3: Quality assurance

Risk: The quality assurance for maintenance may not be functioning effectively, and this condition could continue for an extended time without detection and correction.

Control Objective: To ensure that the quality assurance program at each maintenance location works effectively.

Control Technique:

1. Quality Service Reviews (QSRs) of the QA program are conducted periodically at every maintenance activity.
2. Reporting of the status of corrective actions on QSRs recommendations is required and continues until the corrective actions are complete.
3. Diagnoses and final quality control inspection are completed on all equipment being worked on.

Test Question:

1. Has a quality service review of the quality assurance program been conducted within the last two years by the supporting FOA?

Response: YES___NO___NA___
Remarks:

2. If prior QSR reports contain recommendations to correct weaknesses in (or improve) the QA program, has a system for monitoring and reporting on the status of corrective actions been established?

Response: YES___NO___NA___
Remarks:

3. If corrective action have been reported as completed, was the completed status agreed to by the QSR inspector?

Response: YES___NO___NA___
Remarks:

4. Are procedures in place to ensure compliance with diagnosis and final inspection guidance?

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Response: YES___NO___NA___
Remarks:

5. Are procedures in place to ensure that adequate test, measurement, and diagnostic equipment (TMDE) test equipment and guidance available to support the program?

Response: YES___NO___NA___
Remarks:

EVENT CYCLE: Operator Qualification

Step: Use qualified and properly licensed operators.

Risk: Inefficient use of resources degrade equipment availability.

Control Objective: Qualified personnel are properly licensed.

Control Technique: Review of operator qualifications and reconcile SF 46 and DA Form 348 on a recurring basis.

Test Question:

1. Is there an established program to train individuals who are not qualified?

Response: YES___NO___NA___
Remarks:

2. Does all equipment have an assigned licensed operator?

Response: YES___NO___NA___
Remarks:

3. Are persons designated and qualified to give road tests on unique equipment?

Response: YES___NO___NA___
Remarks:

4. Do civilians with an SF 45 have a valid state drivers license?

Response: YES___NO___NA___
Remarks:

EVENT CYCLE: Dispatch Systems

Step: Dispatching equipment.

Risk: Ineffective dispatching of equipment degrades availability and maintenance.

Control Objective: Equipment is property dispatched.

Test Question:

1. Is operator Equipment Maintenance Checks and Services (EMCS) performed as per EP 750-1-1 using the proper manual?

Response: YES___NO___NA___

Remarks:

2. Do maintenance coordinators effectively reviews EMCS prior to dispatching equipment?

Response: YES___NO___NA___

Remarks:

3. Does the maintenance coordinator check for a valid license prior to dispatching equipment?

Response: YES___NO___NA___

Remarks:

4. Is care exercised to ensure that equipment is suited for the mission for which it is dispatched?

Response: YES___NO___NA___

Remarks:

5. Does the maintenance coordinator maintain a control record of equipment on dispatch?

Response: YES___NO___NA___

Remarks:

6. Is equipment on extended dispatch reduced to the maximum extent?

Response: YES___NO___NA___

Remarks:

7. Are dispatch vehicles rotated to equalize wearout factors?

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Response: YES___NO___NA___
Remarks:

8. Is a register maintained for government credit cards?

Response: YES___NO___NA___
Remarks:

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Director, Directorate of Logistics Management HQUSACE FUNCTIONAL
PROPONENT

I have reviewed this subtask within my organization and have supplemented the prescribed internal control review checklist when warranted by unique environmental circumstances. The controls prescribed in this checklist, as amended, are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

OPERATING MANAGER (Signature)

APPENDIX D
FACILITIES SUPPORT

TASK: Facilities Support

SUBTASK: Maintenance and Repair of Buildings

THIS CHECKLIST: Utilization and Standards of Facilities

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the FOA Chief of the Logistics Office. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

EVENT CYCLE 1: Usage of Buildings

Step 1. Ascertain the number of buildings not being utilized.

Risk: Costs for maintenance and energy consumption will increase where a program is not established to reduce the number of buildings serviced.

Control Objective: Minimize the number of buildings required to perform assigned missions.

Control Technique: Identify buildings, determine how they are used, and recommend consolidations.

Test Question:

1. Have any buildings and structures retained in inactive status been returned to GSA?

Response: YES___NO___NA___

Remarks:

2. Have buildings for which there is no foreseen use been programmed for disposal?

Response: YES___NO___NA___

Remarks:

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Step 2: Ensure provisions for handicapped persons are made.

Risk: Loss of performance of personnel who could provide a major contribution will be felt as the result of architectural barriers.

Control Objective: Problems are detected and corrected before they hinder the handicapped.

Control Technique: Examine accessibility and other constraints of facilities; analyze past project requirements and the application of handicapped standards to meet these needs; develop follow-up reporting in the utilization of handicapped provisions made in constructed facilities; compare actual usage to determine applicability for like facilities planned in the future; provide guidance in the form of updated instructions, standards, and procedures.

Test Question: Do alterations, extensions, or new construction projects contain provisions for the physically handicapped according to PL 90-480?

Response: YES___NO___NA___
Remarks:

EVENT CYCLE 2: Analysis of estimated standards as applied to facilities.

Step 1: Develop parameters for evaluating the effectiveness of standards.

Risk: As a result of maintaining facilities to a standard higher than required, funding resources are subject to waste.

Control Objective: Means are provided to determine how buildings and structures are being maintained to ensure that the level of maintenance is commensurate with current or future use of facilities.

Control Technique: Examine records, tabulate the level of maintenance and repair performed on the selected facilities; compare the level of maintenance for each facility with the established standard and determine the degree to which the standard has been applied.

Test Question:

1. Are buildings and structures maintained to assure their most economical and efficient use?

Response: YES___NO___NA___
Remarks:

2. Are buildings and structures scheduled for specific mobilization requirement maintained as prescribed by AR 210-17 or appropriate industrial mobilization planning guidance?

Response: YES___NO___NA___
Remarks:

3. For excess facilities, have maintenance and security measure been taken to ensure against fire hazards?

Response: YES___NO___NA___
Remarks:

4. Are buildings located on a site planned for new construction within 5 years maintained as necessary to provide a safe environment for occupants?

Response: YES___NO___NA___
Remarks:

5. Has the installation, maintenance, and repair of miscellaneous items of installed equipment and equipment-in-place been performed?

Response: YES___NO___NA___
Remarks:

Step 2: Analyze the application of specific standards.

Risk: Inefficient use of resources will ensue where standards are not applied.

Control Objective: Maximum use of standards where applicable.

Control Technique: For each standard, analyze plans, specifications, and maintenance records to identify the need to use the standard. Determine the number of times it was employed, compare the information obtained to determine the actual application and acceptability for each standard.

Test Question:

1. Are enclosed crawl spaces where excessive dampness exists and

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having wood or metal framing covered with suitable vapor barrier and provided with under the floor ventilation?

Response: YES___NO___NA___
Remarks:

2. Is standing water in crawl spaces removed either by drainage or automatic sump pump?

Response: YES___NO___NA___
Remarks:

3. Is the ground around the perimeter of building graded to provide drainage away from foundations and splash blocks placed to divert flow of downspouts?

Response: YES___NO___NA___
Remarks:

4. Are personnel performing elevator inspection certified per AR 420-15 or GSA guidelines?

Response: YES___NO___NA___
Remarks:

5. Are entrance vestibules and/or air curtains installed where the energy conserved in heating and/or air conditioning will amortize the cost within 10 years or within the life expectancy of the facility, whichever is less, or where unusual wood and dust factors prevail?

Response: YES___NO___NA___
Remarks:

6. Do doors in exit ways or leading to exit ways open in the direction of travel under certain selected conditions?

Response: YES___NO___NA___
Remarks:

7. Do screen doors swing outward and, where considered with outward swinging exit doors, are vestibules provided?

Response: YES___NO___NA___
Remarks:

8. Has spot repair or partial replacement of floors used and materials similar to those installed in the existing construction?

Response: YES___NO___NA___
Remarks:

9. Does thermal insulation, including covering, jacket or vapor barrier, have a flame spread rating not higher than 25 and smoke rating not higher than 50 by ASTM E-84 except at modified in masonry walls or in certain noncombustible roofdeck construction?

Response: YES___NO___NA___
Remarks:

10. Have partitions been arranged to permit protected egress to the outside?

Response: YES___NO___NA___
Remarks:

11. Where acoustical material has been used, will it meet the fire requirement for thermal insulation?

Response: YES___NO___NA___
Remarks:

12. Has acoustical material been installed with fasteners which will not fail as long as the material remains in place when exposed to fire?

Response: YES___NO___NA___
Remarks:

13. Is inspection, testing, and maintenance of overhead cranes, hoists, and job cranes conducted in accordance with American Standards Association Safety Code (No. ASA B30.2-1943 and ANSI B30.2.0-1967, as amended)?

Response: YES___NO___NA___
Remarks:

14. Has painting been accomplished only on an as-needed basis and limited to the number of coats necessary to obtain hiding and/or protection?

Response: YES___NO___NA___
Remarks:

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15. Have exteriors of buildings programed for continuous use been painted only after selected components are placed in a state of good repair?

Response: YES___NO___NA___
Remarks:

16. Have repainting cycles been extended as much as practicable?

Response: YES___NO___NA___
Remarks:

17. Have permanent records of painting been kept?

Response: YES___NO___NA___
Remarks:

18. Have roof repairs and re-roofing conformed to TM 5-617?

Response: YES___NO___NA___
Remarks:

19. Have roof coverings been inspected annually?

Response: YES___NO___NA___
Remarks:

20. Are gutters and valleys periodically cleaned?

Response: YES___NO___NA___
Remarks:

I attest that the above listed internal controls provide reasonable assurance that Corps resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout the Corps are adequate.

Director, Directorate of Logistics Management HQUSACE FUNCTIONAL
PROPONENT

I have reviewed this subtask within my organization and have supplemented the prescribed internal control review checklist when

warranted by unique environmental circumstances. The controls prescribed in this checklist, as amended, are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

OPERATING MANAGER (Signature)

APPENDIX E
TRANSPORTATION SERVICES

INTERNAL CONTROL REVIEW CHECKLIST

TASK: Transportation Services

SUBTASK: Passengers

THIS CHECKLIST: Foreign Travel

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the FOA Chief of the Logistics Office. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

EVENT CYCLE 1: Establish a plan of proposed foreign travel for the next fiscal year.

Step 1: Determine if the annual plan is on hand and current.

Risk: Mission accomplishment will be jeopardized if the plan is not followed.

Control Objective: Ensure that the plan is prepared IAW with ASA (CW), HQUSACE, division and district policy and guidance.

Control Technique: Review and analyze the plan for completeness, adequacy and compliance with guidance.

Test Question:

1. Does the activity have a current plan on hand?

Response: YES___ NO___ NA___

Remarks:

2. Is the plan current and in compliance with guidance?

Response: YES___ NO___ NA___

Remarks:

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3. Are all necessary personnel familiar with the contents of the plan?

Response: YES___ NO___ NA___
Remarks:

4. Are there established and published procedures for reviewing and updating the plan?

Response: YES___ NO___ NA___
Remarks:

5. Are there procedures to ensure that the plan is followed?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 2: Approval Process

Step 1: Has the plan been approved by all authority levels?

Risk: Foreign travel will occur that has not been approved nor desired by the required level.

Control Objective: Ensure that the necessary approvals have been obtained.

Control Technique: Inspection and review of the plan by supervisory personnel.

Test Question:

1. Was the plan forwarded through division, HQUSACE and ASA (CW) for approval?

Response: YES___ NO___ NA___
Remarks:

2. Has the plan been reviewed by supervisory personnel to determine if all approvals have been obtained?

Response: YES___ NO___ NA___
Remarks:

3. Are controls adequate to ensure that all additional requirements required by the approvals are being accomplished?

Response: YES___ NO___ NA___
Remarks:

4. Are controls adequate to ensure that any required changes to the plan are approved at the necessary level?

Response: YES___ NO___ NA___
Remarks:

5. Are controls adequate to ensure that any proposed foreign travel not approved in the annual plan is either individually approved or not taken?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 3: FOA execution of the plan.

Step 1: Make the approved trips to support the mission requirements within the assigned foreign travel budget ceiling.

Risk: Failure to accomplish the mission requirements for which the travel was approved and loss of valuable travel funds.

Control Objective: Ensure that FOA execution of the plan is in compliance with policy guidance.

Control Techniques: Periodic reviews.

Test Question:

1. Are procedures established to ensure that the plan is followed or approved modifications are accomplished?

Response: YES___ NO___ NA___
Remarks:

2. Are controls established to ensure that periodic reviews are accomplished?

Response: YES___ NO___ NA___
Remarks:

3. Are periodic reviews accomplished?

Response: YES___ NO___ NA___
Remarks:

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4. Are procedures established to ensure the foreign travel is being accomplished within the allowed funds ceiling?

Response: YES___ NO___ NA___
Remarks:

5. Are procedures established to forward, for approval, all unprogramed foreign travel requirements?

Response: YES___ NO___ NA___
Remarks:

Step 2: Monitor and maintain data on all actions associated with each foreign travel trip, and report required information to higher levels.

Risk: Inadequate monitoring and collection of data on foreign travel could result in reduced budgets in future years and failure to provide accurate information to Congress.

Control Objective: Ensure collection and reporting of all necessary data relating to each foreign traveler.

Control Technique: Review each foreign travel order and final travel voucher to ensure all required data is documented and reported, as required.

Test Question:

1. Is a copy of each approved foreign travel order maintained on file?

Response: YES___ NO___ NA___
Remarks:

2. Does the finance and accounting support organization for your FOA maintain copies of completed foreign travel vouchers?

Response: YES___ NO___ NA___
Remarks:

3. Are the estimated travel costs taken from the travel order for reporting purposes?

Response: YES___ NO___ NA___
Remarks:

4. Are the actual travel costs taken from the completed travel vouchers?

Response: YES___ NO___ NA___
Remarks:

5. Are both estimated and actual (when travel vouchers are completed) travel costs reported in the required quarterly reports?

Response: YES___ NO___ NA___
Remarks:

6. Is supervisory review completed to ensure that data reported is accurate and on time?

Response: YES___ NO___ NA___
Remarks:

7. Does the supervisory review ensure that the established funding level for your FOA is not exceeded or, if so, has the new funding level been approved by the proper level of authority?

Response: YES___ NO___ NA___
Remarks:

I attest that the above listed internal controls provide reasonable assurance that Corps resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout the Corps are adequate.

Director, Directorate of Logistics Management HQUSACE FUNCTIONAL
PROPONENT

I have reviewed this subtask within my organization and have supplemented the prescribed internal control review checklist when warranted by unique environmental circumstances. The controls prescribed in this checklist, as amended, are in place and

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operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

OPERATING MANAGER (Signature)

TASK: Transportation Services

SUBTASK: Vehicles

THIS CHECKLIST: Civil Vehicle Procurement

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE FOA: The specific manager responsible for using this checklist will be designated by the FOA Chief of the Logistics Office. The responsible principal and mandatory schedule for using the checklist will be reviewed and approved by the FOA Commander.

EVENT CYCLE 1: Establish requirements plan for civil funded motor vehicle procurement for each fiscal year.

Step 1: Determine if the annual plan is on hand and current.

Risk: Mission accomplishment will be jeopardized if the requirements are not programed and funded for each procurement year.

Control Objective: Ensure that requirements plan is prepared IAW with HQUSACE, division and district policy and guidance.

Control Technique: Review and analyze the requirements for completeness, adequacy and compliance with guidance.

Test Question:

1. Does the activity have a current plan on hand?

Response: YES___ NO___ NA___
Remarks:

2. Is the plan current and in compliance with guidance?

Response: YES___ NO___ NA___
Remarks:

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3. Are all necessary personnel familiar with the contents of the plan?

Response: YES___ NO___ NA___
Remarks:

4. Are there established procedures for reviewing and updating the plan?

Response: YES___ NO___ NA___
Remarks:

5. Are there procedures to ensure that the plan is followed?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 2: Approval Process

Step 1: Has the plan been approved by all authority levels?

Risk: Acquisition of motor vehicles will occur that have not been approved nor desired by the required level.

Control Objective: Ensure that the necessary approvals have been obtained.

Control Technique: Inspection and review of the plan by supervisory personnel.

Test Question:

1. Was the plan forwarded through division, HQUSACE for approval?

Response: YES___ NO___ NA___
Remarks:

2. Has the plan been reviewed by supervisory personnel to determine if all approvals have been obtained?

Response: YES___ NO___ NA___
Remarks:

3. Are controls adequate to ensure that all additional requirements required by the approvals are being accomplished?

Response: YES___ NO___ NA___
Remarks:

4. Are controls adequate to ensure that any required changes to the plan are approved at the necessary level?

Response: YES___ NO___ NA___
Remarks:

5. Are controls adequate to ensure that any proposed procurement not approved in the annual plan is either individually approved or not procured?

Response: YES___ NO___ NA___
Remarks:

EVENT CYCLE 3: FOA execution of the plan.

Step 1: Forward requirements plan to support the mission requirements within the approved funding limitations.

Risk: Failure to accomplish the mission requirements for which the motor vehicles were approved.

Control Objective: Ensure that FOA execution of the plan is in compliance with policy guidance.

Control Techniques: Periodic reviews.

Test Question:

1. Are procedures established to ensure that the plan is followed or approved modifications are accomplished?

Response: YES___ NO___ NA___
Remarks:

2. Are controls established to ensure that periodic reviews are accomplished?

Response: YES___ NO___ NA___
Remarks:

3. Are periodic reviews accomplished?

Response: YES___ NO___ NA___
Remarks:

4. Are procedures established to ensure the motor vehicle procurement is being accomplished within the approved funding limits?

Response: YES___ NO___ NA___
Remarks:

5. Are procedures established to forward, for approval, all unprogramed motor vehicle requirements?

Response: YES___ NO___ NA___
Remarks:

Step 2: Monitor and maintain data on all actions associated with each motor vehicle procurement.

Risk: Inadequate monitoring and collection of data on motor vehicle acquisitions could result in reduced budgets in future years and/or acquisition of motor vehicles not required.

Control Objective: Ensure collection and reporting of all necessary data relating to each motor vehicle acquisition.

Control Technique: Review each motor vehicle requisition to ensure all required data is documented and reported, as required.

Test Question:

1. Is a copy of each approved motor vehicle requisition maintained on file?

Response: YES___ NO___ NA___
Remarks:

2. Was each requisition reviewed before forwarding to higher Headquarters to ensure only the minimum requirements to support the current missions of the FOA were forwarded?

Response: YES___ NO___ NA___
Remarks:

3. Was each requisition reviewed to ensure only those options required were ordered?

Response: YES___ NO___ NA___
Remarks:

4. Was each requisition reviewed to ensure the supporting funds for acquisition were appropriate (revolving, project, etc.)?

Response: YES___ NO___ NA___
Remarks:

5. If the requisition was for an addition to the fleet, was it justified in writing and forwarded with the plan?

Response: YES___ NO___ NA___
Remarks:

6. Is supervisory review completed to ensure that data reported is accurate and on time?

Response: YES___ NO___ NA___
Remarks:

I attest that the above listed internal controls provide reasonable assurance that Corps resources are adequately safeguarded. I am satisfied that if the above controls are fully operational, the internal controls for this subtask throughout the Corps are adequate.

Director, Directorate of Logistics Management HQUSACE FUNCTIONAL
PROPONENT

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OPERATING MANAGER (Signature)