

Appendix G Management Control Evaluation Checklists

Section I

Army Oil Analysis Program (Division ADCS/MACOM G-4)

G-1. Function

The function covered by this checklist is the Army Oil Analysis Program (AOAP).

G-2. Purpose

The purpose of this checklist is to assist the Division ADCS/MACOM G-4 in evaluating the key management controls listed below. It is not intended to cover all controls.

G-3. Instructions

Answers must be based on the actual testing of controls (for example, document analysis, direct observation, interviewing, sampling, simulation, or other). Answers that indicate control problems must be explained (and corrective action indicated) in supporting documentation. These controls must be evaluated in accordance with the schedule in the management control plan.

G-4. Test questions

See paragraph 7-2.

- a.* Have AOAP monitors at each level of command been assigned and properly trained by the supporting laboratory or installation AOAP monitor?
- b.* Are AOAP laboratory operations adequately funded?
- c.* Are commanders actively participating in the AOAP?
- d.* Is feedback being sent to laboratories by users?
- e.* Are supported units properly responding to laboratory recommendations?

G-5. Supersession

This checklist supersedes the previously published checklist(s) for the Army Oil Analysis Program.

G-6. Comments

Help make this a better tool for evaluating management controls. Submit comments to the HQDA functional proponent, Deputy Chief of Staff, G-4, ATTN: DALO-SMM, 500 Army Pentagon, Washington, DC 20310-0500.

Section II

Army Oil Analysis Program (DCS, G-4 (AMC))

G-7. Function

The function covered by this checklist is the Army Oil Analysis Program.

G-8. Purpose

The purpose of this checklist is to assist the DCS, G-4 (AMC) in evaluating the key management controls listed below. It is not intended to cover all controls.

G-9. Instructions

Answers must be based on the actual testing of controls (for example, document analysis, direct observation, interviewing, sampling, simulation, or other). Answers that indicate control problems must be explained (and corrective action indicated) in supporting documentation. These controls must be evaluated in accordance with the schedule in the management control plan.

G-10. Test questions

See paragraph 7-2.

- a.* Is required laboratory equipment being funded and procured?
- b.* Are laboratory equipment and personnel properly certified?

- c. Are weapon systems being included in and configured for the AOAP when required?

G-11. Supersession

This checklist replaces the previously published checklist(s) for the Army Oil Analysis Program.

G-12. Comments

Help make this a better tool for evaluating management controls. Submit comments to the HQDA functional proponent, Deputy Chief of Staff, G-4, ATTN: DALO-SMM, 500 Army Pentagon, Washington, DC 20310-0500.

Section III

Equipment maintenance

G-13. Function

The function covered by this checklist is equipment maintenance.

G-14. Purpose

The purpose of this checklist is to assist the Division ADCS/MACOM G-4 in evaluating the key management controls listed below. It is not intended to cover all controls.

G-15. Instructions

Answers must be based on the actual testing of controls (for example, document analysis, direct observation, interviewing, sampling, simulation, or other). Answers that indicate control problems must be explained (and corrective action indicated) in supporting documentation. These controls must be evaluated in accordance with the schedule in the management control plan.

G-16. Test questions

- a. Is the importance of maintenance being emphasized at all levels?
- b. Are subordinates held accountable for proper maintenance operations?
- c. Is equipment being maintained to the Army maintenance standard?

G-17. Supersession

This checklist replaces the previously published checklist(s) for equipment maintenance.

G-18. Comments

Help make this a better tool for evaluating management controls. Submit comments to the HQDA functional proponent, Deputy Chief of Staff, G-4, ATTN: DALO-SMM, 500 Army Pentagon, Washington, DC 20310-0500.

Section IV

Maintenance Expenditure Limits

G-19. Function

The function covered by this checklist is maintenance expenditure limits.

G-20. Purpose

The purpose of this checklist is to assist the Division ADCS/MACOM G-4 in evaluating the key management controls listed below. It is not intended to cover all controls.

G-21. Instructions

Answers must be based on the actual testing of controls (for example, document analysis, direct observation, interviewing, sampling, simulation, or other). Answers that indicate control problems must be explained (and corrective action indicated) in supporting documentation. These controls must be evaluated in accordance with the schedule in the management control plan.

G-22. Test questions

See paragraph 4-5.

- a. Are DS, GS, depot, and IMMAs using maintenance expenditure limits to determine if excess and accident-damaged equipment is economically repairable?
- b. Are conditions for waivers of published maintenance expenditure limits being met?
- c. Are maintenance expenditure limits established and published for commercial equipment?

G-23. Supersession

This checklist replaces the previously published checklist(s) for maintenance expenditure limits.

G-24. Comments

Help make this a better tool for evaluating management controls. Submit comments to the HQDA functional proponent, Deputy Chief of Staff, G-4, ATTN: DALO-SMM, 500 Army Pentagon, Washington, DC 20310-0500.

Section V

Operational Readiness Float (Division ADCS/MACOM G-4)

G-25. Function

The function covered by this checklist is operational readiness float (ORF).

G-26. Purpose

The purpose of this checklist is to assist the Division ADCS/MACOM G-4 in evaluating the key management controls listed below. It is not intended to cover all controls.

G-27. Instructions

Answers must be based on the actual testing of controls (for example, document analysis, direct observation, interviewing, sampling, simulation, or other). Answers that indicate control problems must be explained (and corrective action indicated) in supporting documentation. These controls must be evaluated in accordance with the schedule in the management control plan.

G-28. Test questions

See paragraph 7-6.

- a.* Has a float coordinator been appointed in writing?
- b.* Are ORF assets being maintained in accordance with appropriate TMs, LOs, and so on?
- c.* Are ORF assets being used exclusively for their intended purpose?
- d.* Is ORF accountability being properly maintained?
- e.* Are excess float assets being disposed of in accordance with appropriate guidance and regulations?
- f.* Is float demand information accurate and submitted in a timely manner?

G-29. Supersession

This checklist replaces the previously published checklist(s) for operational readiness float.

G-30. Comment

Help make this a better tool for evaluating management controls. Submit comments to the HQDA functional proponent, Deputy Chief of Staff, G-4, ATTN: DALO-SMM, 500 Army Pentagon, Washington, DC 20310-0500.

Section VI

Operational Readiness Float (HQDA Materiel Developer and DCS, G-4 (AMC))

G-31. Function

The function covered by this checklist is operational readiness float.

G-32. Purpose

The purpose of this checklist is to assist the HQDA materiel developer and DCS, G-4 (AMC) in evaluating the key management controls listed below. It is not intended to cover all controls.

G-33. Instructions

Answers must be based on the actual testing of controls (for example, document analysis, direct observation, interviewing, sampling, simulation, or other). Answers that indicate control problems must be explained (and corrective action indicated) in supporting documentation. These controls must be evaluated in accordance with the schedule in the management control plan.

G-34. Test questions

See paragraph 7-6.

- a.* Are initial ORF requirements being properly developed, coordinated, documented, and funded during the fielding process?
- b.* Are ORF authorizations being properly computed, validated, and updated?

c. Is DA Form 2406 being submitted in accordance with AR 700-138?

G-35. Supersession

This checklist replaces the previously published checklist(s) for operational readiness float.

G-36. Comment

Help make this a better tool for evaluating management controls. Submit comments to the HQDA functional proponent, Deputy Chief of Staff, G-4, ATTN: DALO-SMM, 500 Army Pentagon, Washington, DC 20310-0500.

Section VII

Specialized Repair Activities (DCS, G-4 (AMC))

G-37. Function

The function covered by this checklist is specialized repair activities (SRAs).

G-38. Purpose

The purpose of this checklist is to assist DCS, G-4 (AMC) in evaluating the key management controls listed below. It is not intended to cover all controls.

G-39. Instructions

Answers must be based on the actual testing of controls (for example, document analysis, direct observation, interviewing, sampling, simulation, or other). Answers that indicate control problems must be explained (and corrective action indicated) in supporting documentation. These controls must be evaluated in accordance with the schedule in the management control plan.

G-40. Test questions

See HQDA message, DALO-SMM, 051750Z Nov 93, subject: Changes to Specialized Repair Activity (SRA) Procedures.

- a. Has a primary point of contact for SRAs been assigned?
- b. Has a standard, automated system for evaluation of SRA requests been provided to the MSCs and USAMC?
- c. Is the required database being maintained with current status?
- d. Are monthly reports being provided in a timely manner?
- e. Are SRA requests acted upon (approvals and disapprovals) in a timely manner?

G-41. Supersession

This checklist replaces the previously published checklist(s) for specialized repair activities.

G-42. Comment

Help make this a better tool for evaluating management controls. Submit comments to the HQDA functional proponent, Deputy Chief of Staff, G-4, ATTN: DALO-SMM, 500 Army Pentagon, Washington, DC 20310-0500.

Section VIII

Specialized Repair Activities (Division ADCS/Overseas MACOM DCS, G-4)

G-43. Function

The function covered by this checklist is specialized repair activities.

G-44. Purpose

The purpose of this checklist is to assist Division ADCS/Overseas MACOM DCS, G-4 in evaluating the key management controls listed below. It is not intended to cover all controls.

G-45. Instructions

Answers must be based on the actual testing of controls (for example, document analysis, direct observation, interviewing, sampling, simulation, or other). Answers that indicate control problems must be explained (and corrective action indicated) in supporting documentation. These controls must be evaluated in accordance with the schedule in the management control plan.

G-46. Test questions

See HQDA message, DALO-SMM, 051750Z Nov 93, Subject: Changes to Specialized Repair Activity (SRA) Procedures.

- a. Are requests for SRA authority being prepared with all required information/data?

- b.* Has SRA authorization been obtained before depot-level repairs are performed at GS level?
- c.* Are annual reports which show number and costs of depot-level repairs performed being submitted in a timely manner?

G-47. Supersession

This checklist replaces the previously published checklist(s) for specialized repair activities.

G-48. Comment

Help make this a better tool for evaluating management controls. Submit comments to the HQDA functional proponent, Deputy Chief of Staff, G-4, ATTN: DALO-SMM, 500 Army Pentagon, Washington, DC 20310-0500.

Section IX

Specialized Repair Activities (AMC MSC commander/maintenance inspector)

G-49. Function

The function covered by this checklist is specialized repair activities.

G-50. Purpose

The purpose of this checklist is to assist AMC MSC commander/maintenance inspector in evaluating the key management controls listed below. It is not intended to cover all controls.

G-51. Instructions

Answers must be based on the actual testing of controls (for example, document analysis, direct observation, interviewing, sampling, simulation, or other). Answers that indicate control problems must be explained (and corrective action indicated) in supporting documentation. These controls must be evaluated in accordance with the schedule in the management control plan.

G-52. Test questions

See HQDA Message, DALO-SMM, 051750Z Nov 93, Subject: Changes to Specialized Repair Activity (SRA) Procedures.

- a.* Have primary and alternate points of contact for SRA been assigned?
- b.* Have suspense controls been implemented?
- c.* Is there a standard system developed for evaluating and tracking SRA requests?
- d.* Are all actions coordinated with DESCOM prior to final action?
- e.* Are approvals signed at GO/SES level?
- f.* Are information copies of approvals provided to HQAMC and LOGSA as required?
- g.* Are recommended disapprovals forwarded through channels to HQDA for final action?
- h.* Are required reports provided on time?

G-53. Supersession

This checklist replaces the previously published checklist(s) for specialized repair activity.

G-54. Comments

Help make this a better tool for evaluating management controls. Submit comments to the HQDA functional proponent, Deputy Chief of Staff, G-4, ATTN: DALO-SMM, 500 Army Pentagon, Washington, DC 20310-0500.