

U.S. Army Corps of Engineers (USACE)  
**INTERNAL MANAGEMENT CONTROL REVIEW CHECKLIST**  
**MILITARY CONSTRUCTION SUPERVISION AND ADMINISTRATION (S&A)**

For use of this form, see ER 37-1-30; the proponent agency is CERM-F.

**FUNCTION.** This checklist will be used at each U.S. Army Corps of Engineers command where military supervision and administration accounts are operated in the Revolving Fund. The responsible principal and mandatory schedule for using the checklist will be shown in the annually updated Management Control Plan. The following designated responsible principals are assigned:

a. Organization Name

b. Action Officer

c. Review Officer

d. Date Completed

**PURPOSE.** The purpose of this checklist is to assist districts and MSCs in managing and executing the construction program efficiently and in compliance with public law, regulations, and other guidance.

**INSTRUCTIONS.** The checklist below is intended to augment the checklist in ER 37-1-24, Fiscal Administration of Operating Budgets. S&A functions will be evaluated quarterly through the CMR process. Guidance for evaluation of S&A is contained in the UCG which is updated annually and posted on the HQUSACE Resource Management web page. Performance is evaluated against the original or mid-year schedules in CMR.

Each test question must be marked 'YES, NO, OR NA' and include supporting documentation when prescribed controls are found deficient. For these conditions (that is, necessary management controls are not in place or not operative) the checklist Remarks ' block must refer to documents defining the problem together with details on corrective actions taken and planned. This checklist will be used by MSCs on even numbered years and districts on odd numbered years.

EVENT CYCLE: Military Construction (S&A)

RISK: The Corps-wide S&A rate may not be accumulated in the Revolving Fund and distributed to line items or projects for all military construction projects.

Control Objective: Assure that S&A costs are accumulated and distributed to Military projects.

Control Technique: Require that S&A be accounted for in compliance with governing regulations.

Test Questions	YES	NO	NA
1. Do sales recorded in the RF65 and RF66 accounts equal S&A charged to military projects?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Remarks:			
2. Were original and mid-year S&A schedules submitted to HQUSACE on time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Remarks:			
3. Is the MSC/Center in compliance with CMR indicator - MILCON S&A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Remarks:			
4. Is the MSC/Center in compliance with CMR indicator - O&M S&A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Remarks:			
5. Is the MSC/Center in compliance with CMR indicator - S&A Gains and Losses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Remarks:			
6. Is the MSC/Center in compliance with CMR indicator - S&A Leakage?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Remarks:			