



DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS
441 G STREET, NW
WASHINGTON, DC 20314-1000

CECG

30 MAR 2017

COMMANDER'S POLICY MEMORANDUM #9

SUBJECT: Manager's Internal Control Program (MICP)

1. I hold all employees accountable for safeguarding and protecting USACE resources. It is imperative that internal controls are in place and being used effectively to achieve their intended purpose, to include internal controls over financial reporting and systems.
2. I fully support the Army's MICP Policy as outlined in Army Regulation (AR) 11-2 and as described by the GAO Green Book. All Commanders and leaders under my command are responsible for proactively supporting the MICP. Commanders and leaders are to review the program objectives to ensure they are designed to detect and correct instances of waste, fraud, abuse, and mismanagement within their areas of responsibility.
3. Commanders and leaders will establish internal controls to provide reasonable assurance that obligations and costs are in compliance with applicable laws; all assets are safeguarded against waste, loss, unauthorized use, or misappropriation; revenues and expenditures are properly recorded and accounted for; and programs are efficiently and effectively carried out according to applicable laws, regulations and management policies.
4. Commanders and leaders will ensure that MICP role based responsibilities are explicitly covered in the performance objectives of USACE employees engaged in the MICP process. The prescribed suggested verbiage is by the Directorate of Human Resources and AR 11-2.
5. The MICP is in place within USACE to provide an environment in which the assets and resources entrusted to this agency will be protected and used appropriately. I will endorse an annual statement of assurance that accurately describes the status of internal controls within USACE based on your input.

A handwritten signature in black ink, appearing to read "Todd T. Semonite", written over a large, stylized flourish.

TODD T. SEMONITE
Lieutenant General, USA
Commanding