



DEPARTMENT OF THE ARMY
CHIEF OF ENGINEERS
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WASHINGTON DC 20310-2600

DAEN-ZA

24 SEP 2020

COMMANDING GENERAL'S POLICY MEMORANDUM #9

SUBJECT: Risk Management and Internal Control Program (RMICP)

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: Mitigating operations, reporting, and compliance risk.
2. I fully support the Army's RMICP Policy as outlined in AR 11-2 and Enterprise Risk Management goals as described by the GAO Green Book and OMB Circular A-123. All Commanders and Leaders under my command are responsible to proactively support the RMICP. Commanders and Leaders are to review the program objectives to ensure our program is designed to detect and correct instances of fraud, waste, 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. These efforts facilitate reaching our strategic and campaign plan objectives.
4. Commanders and Leaders will ensure that RMICP role-based responsibilities are explicitly covered in the performance elements for USACE employees engaged in the RMICP process. Suggested verbiage is prescribed by AR 11-2 and USACE guidance.
5. The RMICP is in place within USACE to provide an environment in which the assets and resources entrusted to this agency are protected and used appropriately. I will endorse an annual assurance statement to accurately describe the internal control status within USACE based on your input.

A handwritten signature in black ink, reading "Scott A. Spellmon".

SCOTT A. SPELLMON
Lieutenant General, USA
Chief of Engineers