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| **Command Inspection Program – MWR** | | | Page 1 of 10 Pages | | | | |
| Special Title/Subject/Activity  **Financial Management Program** | | | Date: | | | | |
|  | | | P | | F | E | Remarks |
| **1. References** | | |  | |  |  |  |
|  | AR 215-1 | |  | |  |  |  |
|  | DOD Financial Management Regulation – 70000.14-R | |  | |  |  |  |
|  | AER 210-22 | |  | |  |  |  |
|  | Government Purchase Card SOP | |  | |  |  |  |
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| **2. Financial Management Analysis** | | |  | | | | |
|  | 1. Are monthly financial statements, balance sheet schedules, analyses, footnotes, and bank reconciliation statements stored in an orderly fashion? | |  |  | |  |  |
|  | 2. Are selected balance sheet ratios calculated and published monthly? | |  |  | |  |  |
|  | 3. Are inventory turnover ratios and number of day’s inventory on hand calculated and published monthly? | |  |  | |  |  |
|  | 4. Is accounts receivable turnover computed and are the results published monthly? | |  |  | |  |  |
|  | 5. Are analyses of labor and operating expenses as a percent of total revenue prepared and published monthly? | |  |  | |  |  |
|  | 6. Are any selected comparative income statement analyses prepared and published monthly? | |  |  | |  |  |
|  | 7. Are any revenue and expense trends – either positive or negative, tracked and published monthly? | |  |  | |  |  |
|  | 8. Are Balance Sheet supporting schedules for assets and liabilities assigned to FMD NAF program specialists for review and action? | |  |  | |  |  |
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| **3. Accounts Receivable Oversight** | | |  | | | | |
|  | 1. Are there any account receivable balances over one year old currently in the General Ledger? Exceptions are receivables backed up by APF contracts. | |  |  | |  |  |
|  | 2. Does a system exist to strictly manage, identify, document, and resolve delinquent accounts receivable balances? | |  |  | |  |  |
|  | 3. Do established systems for collecting receivables include thorough record keeping and ensure confidentiality and individual rights to privacy? | |  |  | |  |  |
|  | 4. Are receivables written off in the 13th month and is collection being pursued and records kept for at least 10 years? | |  |  | |  |  |
|  | 5. Are alternate debt collection processes employed to collect debts (e.g., Van Ru Credit Corporation, Treasury Offset Program)? | |  |  | |  |  |
|  | 6. Does the FMD review and validate CYMS accounts receivable balances, ensure that all CYMS balances over one year old have been written off, and ensure that the CYMS database is adjusted to reflect the General Ledger balance following write-offs? | |  |  | |  |  |
|  | 7. Does the FMD review and validate the FMD GLAC 124 Returned Check subsidiary (FMD working file) to the General Ledger balance monthly? | |  |  | |  |  |
|  | 8. Do written procedures exist specifically for returned check program management, collection, and reporting? | |  |  | |  |  |
|  | 9. Are non-sufficient fund bank debit memos going directly from the bank to the FMD? If so, does an adequate control system exist to dispatch these memos to the accounting office in a timely manner? | |  |  | |  |  |
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| **4. RIMP Insurance Program** | | |  | | | | |
|  | 1. Are RIMP claim files maintained with copies of all relevant claim information? | |  |  | |  |  |
|  | 2. Is the accounting office supplied copies of all claim correspondence? | |  |  | |  |  |
|  | 3. Are all claims established in the General Ledger in a timely manner? | |  |  | |  |  |
|  | 4. Do files exist to evidence annual review of exposures? | |  |  | |  |  |
|  | 5. Are periodic adjustments being reported to ACIF for changes in facility contents, employee changes greater than 10 %, new acquisitions of computers, buildings, building improvements, vehicles, aircraft, watercraft, livestock, or unlicensed vehicles? | |  |  | |  |  |
|  | 6. Are Actual Cash Values (ACV) used when determining exposure values? | |  |  | |  |  |
|  | 7. Are Class I and II positions identified and properly bonded in the garrison? | |  |  | |  |  |
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| **5. Private Organization Oversight** | | |  | | | | |
|  | 1. Maintain Files - Do files contain the following:   1. Copy of current constitution/by-laws 2. Proof of insurance coverage liability/bonding 3. Copy of last audit 4. Copy of current authorization to operate 5. Copy of bank custodian/alternate assignment 6. Current list of PO Officers with Phone/Email information 7. Copy of last fund raiser authorized 8. Copies of any correspondence with host nation officials/offices | |  |  | |  |  |
|  | 2. Are DA civilian/NAF employees and military members advised about requirements for participation in a PO? | |  |  | |  |  |
|  | 3. Are any military or civilian personnel assigned to work for PO's? | |  |  | |  |  |
|  | 4. Are corrective actions taken when PO's violate regulations /requirements? | |  |  | |  |  |
|  | 5. Are all PO's granted the same opportunities for fundraising and use of Government office space? | |  |  | |  |  |
|  | 6. Are steps taken to prevent the appearance of favoritism towards any PO? | |  |  | |  |  |
|  | 7. Do PO's provide copies of minutes when meetings are held? | |  |  | |  |  |
|  | 8. Are lists of approved PO's submitted at least quarterly to IMCOM-Europe? | |  |  | |  |  |
|  | 9. Is contact information for Garrison PO POC submitted to IMCOM-Europe when changes are made? | |  |  | |  |  |
|  | 10. Do PO's provide membership rosters showing SOFA status for each member? | |  |  | |  |  |
|  | 11. Are all requests to conduct fundraisers submitted to OJA/SJA for legal review? | |  |  | |  |  |
|  | 12. Do Commander's specify areas where fundraisers may be conducted within the Garrison? | |  |  | |  |  |
|  | 13. Do FMD staff periodically visit fundraiser locations to ensure instructions/requirements are followed? | |  |  | |  |  |
|  | 14. Do PO's have APO addresses assigned? | |  |  | |  |  |
|  | 15. Do PO's use private APO addresses to send and receive PO mail? | |  |  | |  |  |
|  | 16. Have PO's been briefed on the use and restrictions of APO addresses? | |  |  | |  |  |
|  | 17. Do PO POC's verify validity of accounts held at financial institutions? | |  |  | |  |  |
|  | 18. Do PO's maintain interest bearing accounts? | |  |  | |  |  |
|  | 19. Are PO's briefed regarding SOFA requirements for membership percentages? | |  |  | |  |  |
|  | 20. When PO's can no longer maintain the required ratio of SOFA status members are their approvals revoked? | |  |  | |  |  |
|  | 21. Are PO’s advised that Host Nation tax liabilities are their own responsibility? | |  |  | |  |  |
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| **6. Standing Operation Procedures (SOPs)** | | |  | | | | |
|  | 1. Are SOPs written and published by the FMD? | |  |  | |  |  |
|  | 2. Are procedures established in SOPs integrated into internal control reviews? | |  |  | |  |  |
|  | 3. Are SOPS updated on a regular basis? | |  |  | |  |  |
|  | 4. Are SOPs approved by the appropriate authority? | |  |  | |  |  |
|  | 5. Do new managers receive a SOP package as part of their in-processing? | |  |  | |  |  |
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| **7. Budget Preparation and Oversight** | | |  | | | | |
|  | 1. Was the current year’s budget prepared IAW the annual budget instructions issued by IMCOM G9 and IMCOM Europe G9? | |  |  | |  |  |
|  | 2. Were monthly and quarterly variance reports from at least 2 prior years available to be used as a basis for preparing department and activity level budgets? | |  |  | |  |  |
|  | 3. Did the budget narratives discuss significant program changes between historical results and current projections? | |  |  | |  |  |
|  | 4. Was the annual budget submitted with the five-year MWR plan and the Commander’s narrative to the IMCOM-E by the specified time? | |  |  | |  |  |
|  | 5. Review documentation of Variance analysis. Were all significant department and activity level variances analyzed and documented monthly for cause and potential for recurrence? | |  |  | |  |  |
|  | 6. Are project files (either paper or electronic) established for each CPMC project, containing copies of all pertinent documentation (e.g., initial requests, justifications, analysis, ROIs, Purchase requests, contracts, contract modifications, receiving reports). | |  |  | |  |  |
|  | 7. Were current FY CPMC projects executed timely? | |  |  | |  |  |
|  | 8. Does FMBS accurately reflect CPMC budget execution and reconcile to the General Ledger Schedule A reports. | |  |  | |  |  |
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| **8. Controlled Forms Management** | | |  | | | | |
|  | 1. Does the FMD issue control forms to facilities and maintain proper records of all issues made? | |  |  | |  |  |
|  | 2. Does the FMD control submission of controlled forms and maintain accurate records of their submission to the accounting office? | |  |  | |  |  |
|  | 3. Are separation of duty requirements met between FMD personnel issuing and controlling submission of controlled forms? | |  |  | |  |  |
|  | 4. Are DA Forms 410 well organized, pre-numbered, completed properly, and used in sequence? | |  |  | |  |  |
|  | 5. Are files maintained in an orderly manner evidencing resolution of controlled form discrepancies? | |  |  | |  |  |
|  | 6. Are all controlled form submission discrepancies identified and acted on? | |  |  | |  |  |
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| **9. Management Internal Control Program** | | |  | | | | |
|  | 1. Do internal control checklists exist for reviewing physical security, records management, accounting processes, and internal cash controls at MWR facilities? | |  |  | |  |  |
|  | 2. Do checklists require that sample resale and property inventories be performed and results compared to stock record cards and hand receipts? | |  |  | |  |  |
|  | 3. Do FMD reviewers speak with accounting office personnel and document these conversations as part of the review? | |  |  | |  |  |
|  | 4. Do FMD reviewers review financial statements, trial balances, and General Ledger Detail reports as part of their review? | |  |  | |  |  |
|  | 5. Do FMD reviewers use accounting documents located at the accounting office (via the EDM system) as the source documents for their reviews? | |  |  | |  |  |
|  | 6. Are results documented, reviewed, approved, and memos issued for internal control reviews that identify weaknesses, make recommendations, establish action officers, establish suspense dates for correction, and require follow-up and certification that all corrective actions were accomplished? | |  |  | |  |  |
|  | 7. Are files maintained in an orderly manner for each internal control review performed? | |  |  | |  |  |
|  | 8. Are AR 11-2, Management Control files maintained for all MWR programs? | |  |  | |  |  |
|  | 9. Are files complete with prior fiscal year questionnaires and documented corrective actions? | |  |  | |  |  |
|  | 10. Were internal control reviews conducted at all locations? | |  |  | |  |  |
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| **10. Fund Certification** | | |  | | | | |
|  | 1. Is there a procedure in place for tracking funds availability? | |  |  | |  |  |
|  | 2. Are sources of funding scrutinized by utilizing UFM MOAs and relevant regulations? | |  |  | |  |  |
|  | 3. Are purchase requests processed timely? | |  |  | |  |  |
|  | 4. Does the person approving funding have authority on appointment orders meeting or exceeding the funding requests? | |  |  | |  |  |
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| **11. Tax Relief Office Operations** | | |  | | | | |
|  | 1. Does an internal control checklist exist for reviewing tax relief operations? | |  |  | |  |  |
|  | 2. Do tax relief offices provide the FMD with monthly and quarterly reports of transactions, revenue generation, outstanding tax relief forms, total customers, value of EUR purchases made, value of tax relief, and demographics of customers? | |  |  | |  |  |
|  | 3. Are tax relief bank reconciliations reviewed monthly? | |  |  | |  |  |
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| **12. Commercial Telephone Review and Control** | | |  | | | | |
|  | 1. Does the FMD maintain an inventory of all commercial telephones, cell phones, and other rented communication devices? | |  |  | |  |  |
|  | 2. Does the accounting office use this approved listing as authorization for recording communications expenses to the General Ledger? | |  |  | |  |  |
|  | 3. Are there standing operating procedures published dealing with use of NAF funded communication devices? | |  |  | |  |  |
|  | 4. Are variances to expected communication expenses investigated? | |  |  | |  |  |
|  | 5. Have any actions been undertaken to review or otherwise affect communication expense levels? | |  |  | |  |  |
|  | 6. Are all telephone bills send directly to the accounting office? | |  |  | |  |  |
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| **13. NAF/UFM GPC Card Oversight** | | |  | | | | |
|  | 1. Are funding and spending limits established and published timely? | |  |  | |  |  |
|  | 2. Are account codes being used accurately and are any required account code changes made timely? | |  |  | |  |  |
|  | 3. Are rejects resolved timely? | |  |  | |  |  |
|  | 4. Does the FMD scrutinize in-transit balance sheet accounts 159 and 180 monthly for over-aged C.A.R.E. acquisitions in transit and act to resolve them? | |  |  | |  |  |
|  | 5. Are monthly accruals performed for all card holders? | |  |  | |  |  |
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| **14. IMETS Maintenance** | | |  | | | | |
|  | 1. Is IMETS file maintenance performed semimonthly? | |  |  | |  |  |
|  | 2. Have authorized users (including back-ups) been identified? | |  |  | |  |  |
|  | 3. Are Usernames and Passwords valid and current? | |  |  | |  |  |
|  | 4. Have authorized users received IMETS training? | |  |  | |  |  |
|  | 5. Are instructions/operating procedures available? | |  |  | |  |  |
|  | 6. Is the current IMETS conformance rating green? | |  |  | |  |  |
|  | 7. Have corrective actions been initiated to eliminate incongruent records? | |  |  | |  |  |
|  | 8. Are APF employees reflected in IMETS (IOL)? | |  |  | |  |  |
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| **15. Unit Fund Oversight** | | |  | | | | |
|  | 1. Is there a comprehensive SOP covering garrison unit fund policy and procedures and is it published to units? | |  |  | |  |  |
|  | 2. Are unit fund balances maintained by unit for per capita allocations and locally generated revenue and is fund usage documented? | |  |  | |  |  |
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| **16. ARMP** | | |  | | | | |
|  | 1. Are monthly ARMP reports reconciled to the General Ledger and action taken to resolve variances? | |  |  | |  |  |
|  | 1. Are ARMP change fund balances reviewed periodically to ensure that the correct cash balance is on-hand? | |  |  | |  |  |
| **17. UFM Management** | | |  | | | | |
|  | 1. Does the FMD complete IMCOM G9 supplied UFM Financial Management Checklists at least semiannually for the areas of Preparation for UFM, Execution of UFM, Manpower Process, NAF Contracting Checklist, and IMETS Checklist and document and act on the results? | |  |  | |  |  |
|  | 2. Are UFM spreadsheets and related UFM budget reports prepared correctly? | |  |  | |  |  |
|  | 3. Are billings (Form 1034) prepared and forwarded to Resource Management in a timely manner for local UFM if applicable? | |  |  | |  |  |
|  | 4. Are there effective procedures in place for reviewing financial statements and performing accounting entries timely at month end? | |  |  | |  |  |
|  | 5. Are there effective procedures for managing UFM issues with RM offices and DFAS in place? | |  |  | |  |  |
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| **18. Cash Fund Management** | | |  | | | | |
|  | 1. Are cash fund appointment orders reconciled to the General Ledger monthly? | |  |  | |  |  |
|  | 2. Is the IMCOM-E supplied Excel worksheet used to manage and report quarterly cash counts? | |  |  | |  |  |
|  | 3. Are cash count results and associated actions filed and available for review? | |  |  | |  |  |
|  | 4. Were 100 percent of the required quarterly surprise cash funds counts performed during the last quarter? | |  |  | |  |  |
|  | 5. Are cash counts forms completed correctly? | |  |  | |  |  |
|  | 6. Is the appointed cash fund custodian present at the count and do they sign and date the surprise cash count form? | |  |  | |  |  |
|  | 7. Were cash overages deposited and reported on a DAR without delay? | |  |  | |  |  |
|  | 8. Were cash shortages investigated and reported to the accounting office without delay? | |  |  | |  |  |
|  | 9. Are RIMP claims established for qualifying cash shortages? | |  |  | |  |  |
|  | 10. Are all petty cash replenishments picked up at the bank by appointed custodians? | |  |  | |  |  |
|  | 11. Are written procedures available for accomplishing FMD tasks associated with cash funds management? | |  |  | |  |  |
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| **19. Disinterested Resale Inventory Coordination** | | |  | | | | |
|  | 1. Did the FMD prepare a fiscal year inventory plan by Dec 31st that ensures: | |  |  | |  |  |
|  | a. 100 percent of the activities having resale outlet inventory, warehouse inventory, prepaid supplies, or cooperage inventory are performed during the fiscal year (by Sep 30th)? | |  |  | |  |  |
|  | b. That inventory teams are created and scheduled briefing dates are established? | |  |  | |  |  |
|  | 2. Do planned inventory dates coincide with the ending of the accounting month? | |  |  | |  |  |
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| **20. RecTrac Audit** | | | | | | | |  | |
|  | 1. Are audit reports run monthly and action taken to address findings IAW tasker instructions? | |  |  | |  |  |
|  | 1. Are Rectrac audit resolution files current and maintained? | |  |  | |  |  |
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| **22. SNACS and DCPDS Routing** | | | | | | | |  | |
|  | 1. All NAF/UFM (SNACS) funding and personnel requests are routed to the NAF Support Branch for approval? | |  |  | |  |  |
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| NOTES: | |  | | | | | |  |  | |  |  |
| **Inspector's Name** | | **Position, Title or Rank/Grade** | | | | | |  |  | |  |  |
| **Inspector's Name** | | **Position, Title or Rank/Grade** | | | | | |
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As of August 2013