



# Management Control Review Committee (MCRC) Charter

A Mandatory Reference for ADS Chapter 596

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Responsible Office: M/CFO  
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## **MANAGEMENT CONTROL REVIEW COMMITTEE (MCRC) CHARTER**

### **A. OFFICIAL COMMITTEE TITLE:**

Management Control Review Committee (MCRC)

### **B. SPECIFIC ESTABLISHMENT AUTHORITY:**

[OMB Circular A-123](#) – Management's Responsibility for Internal Control

### **C. DATE ESTABLISHED:**

July 28, 1990

### **D. COMMITTEE'S OBJECTIVES, SCOPE OF ACTIVITIES, AND DUTIES:**

1. Provide oversight and recommend to the Administrator final approval for the identification, correction, and reporting of Agency material weaknesses;
2. Provide oversight to the audit follow-up process by ensuring that audit follow-up responsibilities are correctly assigned to and managed by senior staff;
3. Review and approve the Agency's strategy governing its internal control activities;
4. Serve as a policy-making body in matters deemed appropriate by the Chairperson of the MCRC; and
5. Participate in Agency MCRC meetings, to be held no less than quarterly.

### **E. DECISION MAKING PROCESS:**

1. Most issues will be decided by consensus as determined by Chair or Vice Chair.
2. If the issue requires a vote as determined by Chair or Vice Chair, voting will require a Quorum.
3. A quorum is defined as a simple majority of voting members (or designee) present.
4. When voting, the issue will be decided by a simple majority of voting members (or designee) present.
5. MCRC decisions are binding, unless overturned by the Administrator.

### **F. PROPOSED DURATION OF COMMITTEE:**

Indefinite

**G. TITLE OF AGENCY OFFICIAL TO WHOM COMMITTEE REPORTS:**

The Deputy Administrator

**\*H. COMMITTEE CHAIRPERSON AND MEMBERS:**

Chairperson: The Deputy Administrator

Vice Chair/Alternate Chair: Chief Operating Officer

\*Members:

- \*C/AID, Agency Counselor
- AA/Bureau for Management – also serves as Agency Audit Follow-up Official
- AA/Bureau for Africa
- \*AA/Bureau for Asia
- \*AA/Bureau for Middle East
- AA/Bureau for Europe and Eurasia
- AA/Bureau for Latin America and the Caribbean
- AA/Bureau for Global Health
- AA/Bureau for Democracy, Conflict, and Humanitarian Assistance
- AA/Bureau for Economic Growth, Agriculture, and Trade
- AA/Bureau for Legislative and Public Affairs
- \*COO/Bureau for Foreign Assistance
- Chief Financial Officer
- Chief Information Officer
- Chief Acquisition Officer/Procurement Executive
- General Counsel
- Director, Office of Small Disadvantaged Business Utilization
- Director, Office of Equal Opportunity Programs
- Director, Office of Human Resources
- Director, Office of Security
- Inspector General (non-voting)

**I. SENIOR ASSESSMENT TEAM:**

**a. SAT OBJECTIVES, SCOPE OF ACTIVITIES, AND DUTIES:**

1. The SAT is a subset of the MCRC. The SAT provides oversight of the assessment of internal control over financial reporting, as required by Appendix A of [OMB Circular A-123](#);
2. Ensures that assessment objectives are clearly communicated throughout the Agency;
3. Ensures that the assessment is carried out in a thorough, effective, and timely manner;

4. Identifies and ensures adequate funding and resources are made available;
5. Determines the scope, design, and methodology of the assessment;
6. Reports to the MCRC on results of assessments and related issues;
7. Makes recommendations to the MCRC on internal controls over financial reporting deficiencies;
8. Participates in SAT and Agency MCRC meetings as needed; and
9. The SAT decision process will follow that of the MCRC.

**b. SAT CHAIRPERSON AND MEMBERS:**

Chairperson: Chief Financial Officer

Vice Chairs/Alternate Chairs: Deputy Chief Financial Officers

Members:

- Controller, Bureau for Africa
- Controller, Bureau for Asia
- Controller, Bureau for Middle East
- Controller, Bureau for Europe and Eurasia
- Controller, Bureau for Latin America and the Caribbean
- Controller, Bureau for Global Health
- Controller, Bureau for Democracy, Conflict, and Humanitarian

Assistance

- Controller, Bureau for Economic Growth, Agriculture, and Trade
- Director, Office of Administrative Services
- Director, Office of Information Resources Management
- Director, Overseas Management Staff
- Director, Office of Management Policy, Budget, and Performance
- Chief, Financial Systems Division (M/CFO/FS)
- Chief, Central Accounting and Reporting Division (M/CFO/CAR)
- Chief, Cash Management and Payments Division (M/CFO/CMP)
- Chief, Washington Financial Services Division (M/CFO/WFS)
- Chief, Payroll Division (M/CFO/P)
- Chief, Audit Performance and Compliance Division (M/CFO/APC)
- Chief, Financial Policy and Support Division (M/CFO/FPS)

- Director, IG Financial Audit Division (non-voting)

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