



DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

AUG 31 2015

SAFM-FOA

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Managers' Internal Control Program Senior Level Steering Group/Senior Assessment Team

1. This memorandum announces the Fiscal Year 2016 quarterly meeting schedule, as required by the Federal Managers' Financial Integrity Act and the Office of Management and Budget Circular A-123:


- 1st quarter, October 8, 2015 - 1300-1430 Pentagon Conference Center, Room B1
- 2nd quarter, January 14, 2016 - 1300-1430 Pentagon Conference Center, Room B1
- 3rd quarter, April 7, 2016 - 1300-1430 Pentagon Conference Center, Room TBD
- 4th quarter, July 7, 2016 - 1300-1430 Pentagon Conference Center, Room TBD

2. Effective Army-wide internal controls are essential to achieving our strategic objectives and ensuring compliance with applicable laws and regulations. The Senior Level Steering Group (SLSG)/Senior Assessment Team (SAT) is responsible for the efficacy of internal controls, which includes establishing, assessing, correcting, disclosing and reporting all matters related to the Army Managers' Internal Control Program (SLSG/SAT Charter, enclosure 1).

3. Each addressee has assigned a general officer or senior executive service representative (enclosure 2) to the SLSG/SAT. Representatives will attend the quarterly meetings, discuss the status of internal controls within their respective organizations, and ensure timely identification and correction of material weaknesses. We will work with your agency internal control administrator to ensure that the meetings are scheduled on your calendar and read-ahead's are provided.

4. If you have any questions, please contact [REDACTED],
[REDACTED]

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Thomas C. Steffens
Acting Deputy Assistant Secretary of the Army
(Financial Operations)

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SUBJECT: Managers' Internal Control Program Senior Level Steering Group/Senior Assessment Team

DISTRIBUTION:

SLSG/SAT Members:

Principal Officials of Headquarters, Department of the Army
Director, Defense Finance and Accounting Service

CF:

U.S. Army Audit Agency, ATTN: SAAG-FFZ

Department of the Army
Senior Level Steering Group/ Senior Assessment Team Charter

Mission and Purpose

- The Federal Managers' Financial Integrity Act (FMFIA) requires the head of each executive agency to establish internal controls to provide reasonable assurance that: obligations and costs are in compliance with applicable laws; property and funds are safeguarded; and programs are efficiently and effectively carried out according to the applicable law.
 - Office of Management and Budget (OMB) Circular A-123, Appendix A requires an assessment of internal controls over financial reporting and the establishment of a senior management council to report on the control assessment process.
 - The purpose of this charter is to identify the responsibilities, membership and meeting frequency of the Army Senior Level Steering Group/Senior Assessment Team (SLSG/SAT).
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SLSG/SAT Responsibilities

- Providing advice on internal controls (program, operational, and administrative) to the Secretary of the Army (SecArmy), to include internal controls over financial reporting and financial systems.
- Assessing and monitoring deficiencies in internal controls resulting from the overall Federal Managers' Financial Integrity Act (FMFIA) and OMB assessment process.
- Determining which identified weaknesses should be reported to Office of the Secretary of Defense (OSD) in the assurance statement.

SLSG/SAT Membership

- The SLSG/SAT will be chaired by the Deputy Assistant Secretary of the Army (Financial Operations) and composed of representatives from the following offices:
 - Assistant Secretary of the Army (Acquisition, Logistics and Technology)
 - Assistant Secretary of the Army (Civil Works)
 - Assistant Secretary of the Army (Installations, Energy and Environment)
 - Assistant Secretary of the Army (Manpower and Reserve Affairs)
 - General Counsel
 - Administrative Assistant to the Secretary of the Army
 - Deputy Under Secretary of the Army
 - Executive Director, Arlington National Cemeteries Program
 - Director, Office of Business Transformation
 - Chief Information Officer/G-6
 - The Inspector General
 - The Auditor General
 - Chief of Legislative Liaison

 - Chief of Public Affairs
 - Director, Small Business Programs
 - Chief, National Guard Bureau
 - Director of the Army Staff
 - Deputy Chief of Staff, G-1
 - Deputy Chief of Staff, G-2
 - Deputy Chief of Staff, G-3/5/7
 - Deputy Chief of Staff, G-4
 - Deputy Chief of Staff, G-8
 - Chief, Army Reserve
 - Chief of Engineers
 - The Surgeon General
 - Assistant Chief of Staff for Installation Management
 - The Judge Advocate General
 - Chief of Chaplains
 - Provost Marshal General
 - Director, Defense Finance and Accounting Service

- Designated representatives shall have expertise in the department's functional areas to affect improved internal controls. This will ultimately result in improved accountability and reporting. The Chair will:
 - Preside at meetings.
 - Approve the agenda and minutes for each meeting.
 - Periodically report progress to the Secretary of the Army.

Meeting Frequency

- At a minimum, the SLSG/SAT will meet quarterly each year.
 - A meeting will be held at the beginning of the fiscal year to issue guidance on the internal control process and to determine focus areas for internal control over financial reporting.
 - Meetings (2) will be held to conduct a review of progress in correcting previously reported Army-level material weaknesses and discuss any additional internal control deficiencies that could merit reporting as Army weaknesses.
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- A meeting will be held before the Secretary of the Army's annual statement is submitted to the Secretary of the Army for approval and signature. During this meeting, the SLSG/SAT will meet to:
 - Conduct a final corporate review of the proposed Army statement.
 - Resolve any other issues.



Thomas C. Steffens
Acting Deputy Assistant Secretary of the Army
(Financial Operations)