



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
PACIFIC OCEAN DIVISION, CORPS OF ENGINEERS
FORT SHAFTER, HAWAII 96858-5440

CEPOD-RM (11-2a)

24 JAN 2002

COMMANDER'S POLICY MEMORANDUM #10

SUBJECT: Effective Stewardship Through Management Controls

1. References:

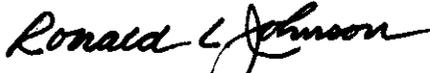
- a. ER 11-1-30, USACE Internal Management Control Program, 29 May 92.
- b. AR 11-2, Management Controls, 1 Aug 94.

2. Establishing and utilizing effective management controls are inherent responsibilities of commanders and their leaders. Management controls are the rules, methods, procedures, and devices that they use on an ongoing basis to ensure that the mission is successfully accomplished. These controls also serve as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. Leaders will include an explicit statement of responsibility for execution of effective management controls in their performance objectives. An example of a management control performance objective follows:

Responsible for maintaining an effective management control process that ensures program results are in accordance with applicable laws and policy, and the effective utilization of resources. Responsible for ensuring timely and effective resolution of audit findings and implementation of agreed-upon corrective actions.

3. As programs change and we strive to improve operational processes and implement new technological developments, we must continuously assess and ensure our management controls are effective and updated when necessary. Leaders must continue to implement and practice effective management controls throughout this command to ensure efficient and effective stewardship and accountability of resources the public has entrusted in us.

4. This policy shall remain in effect until revised, withdrawn, or canceled in writing.


RONALD L. JOHNSON
Brigadier General, U.S. Army
Commanding

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