



DEPARTMENT OF THE ARMY
ADMINISTRATIVE ASSISTANT TO THE SECRETARY
105 ARMY PENTAGON
WASHINGTON DC 20310-0105

24 OCT 2005

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Stewardship and the Management Control Process

1. The Army's management control process continues to receive increasing high-level attention within the Army and Congress. The management control process is required by Public Law 97-255, otherwise known as the Federal Managers' Financial Integrity Act of 1982 (FMFIA). As we downsize and restructure the Army to meet new and increasing demands on a smaller force and smaller budget, management controls can and must be used as a means to more effective stewardship of the limited resources available to us.
2. Management controls are the procedures and practices implemented to ensure that mission objectives are achieved effectively and efficiently. They are the means to two fundamental ends: mission accomplishment and stewardship of resources entrusted to us by Congress. Improved financial management and accountability, and how we safeguard physical assets, control sensitive items, and account for and report financial assets are everyone's responsibility. You, as leaders and stewards of taxpayer finance resources, must take proactive measures to ensure that all OAA activities and personnel establish, maintain, and practice cost-effective management controls to accomplish Headquarters, Department of the Army's mission objectives.
3. Your leadership is crucial in this regard. I ask each of you to provide the necessary support and ensure that we educate managers and your personnel at every level so they understand their management control responsibilities of effective resource utilization and accountability for scarce resources.
4. The Army's management control process requires that we evaluate key management controls and report annually on the overall effectiveness of our control systems. You can—and you should—explore every opportunity to accomplish these evaluations through the various management review processes that you use every day.
5. As the Administrative Assistant to the Secretary of the Army, I fully support the management control process. I am committed to my responsibilities as the steward of its resources and charge each of you to ensure that this continues to be an active and effective process within our organization.

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6. For additional information about the management control process and training, I encourage you to contact Mr. Jay Shaw at 703-602-1956 or email him at Jay.Shaw@hqda.army.mil.


SANDRA R. RILEY

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