



MG ROBERT M. JOYCE SCHOOL FOR FAMILY AND MWR



## NAF INTERNAL CONTROLS COURSE SYLLABUS

**COURSE DESCRIPTION:** In this four session virtual classroom course, students will examine the various policies, procedures and methods that are needed to manage internal controls in order to prevent fraud, waste and abuse by ensuring controls are in place, controls are being used as intended, and controls are effective. During this course we will review the effective methods of control in the everyday management of programs and review the internal control process in accordance with established laws and regulations.

**COURSE GOAL/OUTCOME:** Students will be able to evaluate their own internal control processes and procedures and formulate new or corrective measures/actions to ensure compliance with directives.

### **COURSE OBJECTIVES:**

- Given the U.S. Government Accountability Office (GAO) framework for internal control, analyze the five standards and apply to daily operations to ensure reasonable control over students' area of responsibility.
- Select and apply methods of managing internal controls to ensure reasonable control of functional areas.
- Simulate reporting of internal control evaluation results IAW AR 11-2-1.
- Develop a monitoring plan to assess quality of performance over time.

**TARGET AUDIENCE:** Garrison Family and MWR (FMWR) Program Managers NF3 and above or the GS equivalent.

### **LENGTH OF COURSE:** Four Sessions

- Course Date Range:
  - Section One: M/W 22/24/29/31 October 2018
  - Section Two: T/Th 23/25/30 October – 1 November 2018
- Occurs every Monday/Wednesday or Tuesday/Thursday (for two weeks)
- Time: 1300 - 1500 hours Central Time
- All dates and times are annotated in Central Time - Please adjust the time for your local time zone.
- The estimated time commitment for this course is (approximately) 30 hours. This includes pre-work, weekly virtual sessions, research, and homework.

### **COURSE MATERIALS, EQUIPMENT & REFERENCES**

**Materials:** School for Family & MWR Student Policies, Syllabus, Student Handouts, and School for Family & MWR account ([www.imcomacademy.com](http://www.imcomacademy.com)).

**Equipment:** Computer with internet access and telephone line with toll-free access.



### References:

- Army Regulation 11-2 Managers' Internal Control Program, 26 March, 2012.
- Army Regulation 11-7 Army Internal Review Program, 22 June 2011.
- Army Regulation 215-1 Military Moral, Welfare, and Recreation Programs and Non-appropriated Fund Instrumentalities. 24 September 2010.
- Army Regulation 215-3 Non-appropriated Funds and Related Activities Personnel Policies and Procedures.
- Army Regulation 215-4 Non-appropriated Fund Contracting, 29 July 2008.
- Army Regulation 215-7 Civilian Non-appropriated Funds and Morale Welfare, and Recreation Activities.
- DOD Instruction Number 5010.40, July 29, 2010 Subject: Managers' Internal Control Program (MICP) Procedures.
- DOD Instruction 7000.14-R General Financial Management Information, Systems and Requirements.
- OMB Circular A-123 Management's Responsibility for Internal Controls, 21 December 2004.
- GAO / Standards for Internal Control in the Federal Government, September 2014.
- GAO-01-1008G Internal Control Management and Evaluation Tool, August 2001.
- Family & MWR Basic Management Course (Version 3) – Management Controls Module - Online at [www.imcomacademy.com](http://www.imcomacademy.com).
- IMCOM Policy Memorandum 11-2-1- Managers' Internal Control Program (MICP), 11 March 2011.
- DD Form 11-2, September 2012 Internal Control Evaluation Certification.

### GENERAL INFORMATION

**ACE Credit Recommendation:** One (1) semester hour in Finance &/or Auditing in the upper division baccalaureate degree category.

**IACET CEUs:** 2.9 in Finance &/or Auditing.

### Foundation Courses (required):

- FMWR Orientation Course (Online)
- FMWR Basic Management Course (Online)
- Operation Excellence –Customer Service Training (Online or Classroom)
- Introduction to the FMWR Delivery System (Online)



**Course Participation:** All School for Family and MWR students must log into and participate in the course twice per week in order to avoid being noted as a non-participant. If you are unable to participate in a given week, you must contact your primary instructor who can advise you on the consequences of not attending class. Absence will not be accepted for the first class (session 1). Participation also includes the submission of weekly course assignments. Students who do not submit assignments as outlined below will be considered in academic jeopardy. If the student is placed in academic jeopardy, both the student and their supervisor will be notified in accordance with the Virtual Classroom Student Completion Requirements Standard Operating Procedure.

## ASSIGNMENT SUBMISSIONS

### Written Assignments

- The assignment header should include the student’s last name, comma, first initial and the assignment title. This must be justified to the left with the page number justified to the right. The second line should include the course title directly under your name.

<i>Example Header:</i>	SmithA-HW1.1 NAF Internal Controls
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- All assignments should be written in APA style.
  - Font = Arial or Times New Roman / 10 or 12.
  - Margins = One (1) inch (top, bottom, left and right).
  - Typewritten, double spaced.
  - All work must include a reference citation in APA format.

<i>Example Naming Convention:</i> This would be homework assignment 1 for Ashley Smith.	SmithA_HW1
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## **Posts**

- The Introduction & Expectations Post is considered part of the pre-work assignment(s). This post gives you the opportunity to let the instructors know what your expectations for this course are as well as how the pre-work material relates to your current operating environment, noting lessons learned from material reviewed. Your expectations post will be part of the first session of class.
- The A-ha! Post is where students are required to comment on the content of sessions. Identify what you learned, what surprised you, etc. as a result of the session. Responses can be factual or emotional in nature. The A-ha! Post will be part of the beginning of Sessions 2-4.

## **Assignment/Activity Submission Schedule**

- Assignments are due three (3) business days following the live session NLT midnight Central Time and emailed to instructors.
- The School for Family and MWR has designed the courses around best practices in adult and online learning theory.
- Students will gain maximum benefit from courses when they are participating fully in each week's activities and assignments according to the course schedule.
- The School's late policy supports effective time management skills for maximum success.
- Any assignment assigned to student will not be accepted 10 calendar days after due date.

## **Submittal Turn-Around Schedule**

- Faculty has three (3) business days from the assignment due date to grade and return (assignments).
- If an assignment is submitted early, the faculty may return it prior to the return date, however, they have until three (3) business days after the assignment due date to return with feedback.
- If an assignment is submitted late, faculty has three (3) business days from the date of submission to grade and return the assignment.
- If, for whatever reason, faculty does not return an assignment within three (3) business days, the student should submit their next assignment in order to maintain his/her assignment due date requirement.



### **Make-up assignments for a missed session**

- Students may not miss the first session of this class.
- Students may not miss more than one (1) virtual session throughout the course. Because this is only a two (2) week course we cover many topics and provide much information during each session therefore attendance in all sessions is recommended.
- Make-up assignments for a missed session will need to be emailed to instructors no later than midnight Sunday Central Time following the missed session, using the naming conventions: student's last name, first initial, dash, assignment number. The assignment will be make-up assignment (MUA), followed by the session (S2, S3, etc.) for which you are submitting the assignment. (SmithA-MUA- S2)
- Students should arrange for any known absence with the instructor prior to absence (when possible). To receive credit for the course the student will need to complete a make-up assignment given by the instructor.
- Students should be prompt for each session. Generally, students attempting to gain access to the virtual classroom more than 15 minutes after the start time will be denied access and absent from that session.
- All course work must be submitted no later than then three days past the date of the assessment. Any course work not submitted by this date will be marked as zero. Should this result in a cumulative grade lower than 75% the student status will be marked incomplete.

### **ACADEMIC POLICIES AND PROCEDURES**

**Academic Integrity** includes the commitment to the values of honesty, trust, fairness, respect, and responsibility. Appropriate credit of others for the scientific work and ideas applies to all forms of scholarship, not just publications. The submission of another person's work represented as that of the student's without properly citing the source of the work will be considered plagiarism and will result in an unsatisfactory grade for the work submitted or for the entire course, and may result in academic dismissal.

**Self-plagiarism** is the act of presenting one's previously used work as an original work. Self-plagiarism is inconsistent with honesty and truthfulness in scholarship. There should be a clear understanding between the faculty member and student regarding the use of prior work in the class. The faculty member must indicate if the student's response must be an original work or if the student may use prior work in their response to a new activity.



## **COURSE OVERVIEW:**

### **Pre-Work: Recommended and Required Assignments to be completed prior to Session 1.**

- **PW-1:** Recommended - Log into <http://www.imcomacademy.com> and review Module 9 of the Family and MWR Basic Management Course: Management Controls. This module provides the knowledge necessary for successful participation in this course. Estimated time to complete is 1.5 hours.
- **PW-2: Required** - Review the video located at: <https://www.youtube.com/watch?v=fu2LEeXke4U>. We recommend you cut and paste the link into your browser. The link is case sensitive and the video is approximately 14 minutes in length. Estimated time to complete is 30 minutes.
- **PW-3:** Recommended - Review United States General Accounting - Standards for Internal Control in the Federal Government. A link will be sent to you by the course instructors.

### **Session 1: NAF Internal Controls in the Operational Environment.**

- **Discussion:** (1) Identify breakdowns in internal controls, impacts and possible mitigating responses. (2) Relating each standard of internal controls to the operational environment. (3) Given the 5 step Risk Assessment process, determine level of risk.
- **Activity:** Conducting Analysis.
- **HW-1.1:** Conduct a Risk Assessment.
- **HW-1.2:** Conduct Interview

### **Session 2: Managing Internal Controls through 'Reasonable Control'.**

- **Discussion:** (1) Risk Assessment homework review. (2) Identify and categorize the operational elements that require internal controls. (3) Control Activities. (4) Evaluating implementation of internal controls to determine if they are being used as intended.
- **Activities:** (1) Identify drivers that determine need for an internal control. (2) Select the best type of controls to meet program objectives.
- **HW-2.1:** Conduct an Evaluation of a program area.
- **HW-2.2:** Complete DA Form 11-2 (to accompany the evaluation).

### **Session 3: Evaluating and Monitoring Controls.**

- **Discussion:** (1) Evaluation homework review. (2) Material weakness. (3) Corrective Action Plans. (4) Monitoring Plans. (5) Roles and Responsibilities.
- **Activity:** (1) Practice developing a Corrective Action Plan. (2) Practice developing a Monitoring Plan.
- **HW-3.1:** Develop a Corrective Action/Monitoring Plan. (Develop a plan for the area you evaluated as part of your session 2 homework.)



Assignment	Grade
Introduction, Pre-work & Expectations Post	
A-ha Post (Sessions 1,2, 3 – 5% each)	15%
HW- Session 1: Risk Assessment	20%
HW- Session 1: Interview	20%
HW- Session 2: Internal Controls Checklist	20%
HW- Session 3: Corrective Action Plan	25%
Total	100%

**Session 4: Corrective Action Plan presentations**

- **Discussion:** Corrective Action & Monitoring Plans homework review.
- **Activity:** Present Corrective Action Plan and provide peer review for presentations.

**(Post) Course Survey:**

- Complete the post-course survey after submitting your final assignment. This is a requirement to receive your final grade.
- The post course survey goes directly to the School for Family & MWR and provides information used in both course and faculty evaluation and assessment.
- You will be sent a link directly to your email from Dr. Kathleen D. Carroll, EDD. Instructional Systems Specialist, ACE, ACCET and ANSI/IACET Coordinator. Please check your “Junk” folder as the email is often routed there.
- The survey will open immediately following the last session of your class and close midnight CT three days later.

**COURSE LEARNING ASSESSMENT/GRADING**

- Students are expected to complete all performance requirements for the course and to demonstrate mastery of the course concepts and course learning outcomes. Mastery of course concepts may require demonstration of critical thinking and communication skills by a combination of projects, self-assessments, quantitative reasoning, interviews, observations, written assignments, and/or other activities.
- Students are expected to receive an overall grade of 75% or above to receive credit for the course.



## ACADEMY FACULTY CONTACT INFORMATION

- Ms. Patricia Morález Villarreal, Training Instructor
  - [patricia.m.villarreal2.naf@mail.mil](mailto:patricia.m.villarreal2.naf@mail.mil)
  - Commercial Phone #: ( 210) 466-1026
  - DSN: 450-1026

- Ms. Farrah M. Santiago, Training Instructor
- [farrah.m.santiago.naf@mail.mil](mailto:farrah.m.santiago.naf@mail.mil)
  - Commercial Phone #: (210) 466-1025
  - DSN: 450-1025

## CONFERENCE CALLING INFORMATION

- The conference call requires a touch-tone phone to participate.
- If you are dialing from overseas, please ensure your phone can dial the OCONUS number provided.
- We strongly encourage you test the access several days prior to your class.

### Participant Pass Code

- 64104442#

### CONUS

- Includes Hawaii and Alaska.
- 866-748-1120
- DSN is not available.

### OCONUS

- For OCONUS there are several dialing options. You will need to test each option to determine which one is best for your location.
- Option 1: Dial 94 866-748-1120
- Option 2: Dial 94 517-623-2946
- Option 3: Dial 517-623-2946 (Dial as if you are calling a local commercial number.)
- Option 4: Dial 809-463-3376, wait for a second dial tone, then dial 1-866-748-1120

### **Adobe Connect Classroom**

- The NAF Internal Controls classroom on Adobe Connect is located at: <https://sfmwr.acms.com/internalcontrols/>
- Please login 15 minutes prior to the start of the session.
- Login as a guest and please enter your first and last name.
- One - two days prior to the class start date, test the link to ensure you can enter the Adobe classroom from your computer system.