



MANAGEMENT CONTROL PROGRAM (MCP)



- Rules, methods, procedures or devices used by managers to safeguard assets from waste, loss, misuse or misappropriation
- References: AR 11-2, Management Control/GAO Standards for Internal Control/IMCOM SOP for the Management Control Process/IMCOM MCP Guidance

OBJECTIVES/ACCOMPLISHMENTS

- ✓ Protection of government property
- ✓ Efficiency of operations
- ✓ Conservation of resources
- ✓ Improved responsiveness to external customer needs
- ✓ Enforcement of laws and regulations

MANAGEMENT CONTROL EVALUATIONS

- ✓ Test Key Controls
 - Examination
 - Sampling
 - Observation and Interview
- ✓ Document the Results
- ✓ Certify the results, report material weaknesses and plans for correction

ROLE OF MCP Administrator, 768-8736:

- Serve as the focal point for administering the MCP and advise Senior Responsible Officials, Assessable Unit Managers (AUMs) and Functional Managers (FMs)
- Identify/provide MCP training
- Develop and maintain a MCP checklists
- Ensure that material weaknesses are tracked until corrected