Appendix K
Management Control Evaluation Checklist - Travel Operations

A. Function. The function covered by this checklist is for the travel operations.

B. Purpose. The purpose of this checklist is to assist the finance and accounting officer/defense accounting officer in evaluating the key management controls listed below. It is not intended to cover all controls.

C. Instructions. Answers must be based on the actual testing of key management controls (e.g., document analysis, direct observations, sampling, simulation, other). Answers which indicate deficiencies must be explained and corrective action indicated in supporting documentation. These management controls must be evaluated at least once every five years. Certification that this evaluation has been corrected must be accomplished on DA Form 11-2-R (Management Control Evaluation Certification Statement). DA Form 11-2-R is located in the back of this regulation. Reproduce this form on 81/2 X 11-inch paper. If a U.S. Army accounting activity, complete the Internal Control Program listed below within 120 days from the date of this publication and every 5 years thereafter or when there is a change in account holders. See AR 11-2 (Management Control) for specific requirements of the Internal Control Program. If accounting activity has been capitalized under Defense Finance Accounting Service-Indianapolis Center (DFAS-IN), use DFAS 5010.38-R (Internal Management Control Program), dated February 1993, for policy guidance. However, defense accounting officers will use this Appendix to establish the local Internal Control Program since it has been tested and proven over several years. If a DFAS accounting activity, this appendix may be expanded for your particular use/environment.

D. Test Questions(Negative answers indicate a management control weakness.)

1. Is a valid order presented with each PCS/TDY advance/settlement voucher?

2. Are computation methods based upon current references?

3. Are advances normally paid within ten days of the beginning of travel?

4. Is the traveler being furnished proper notification regarding the settlement of advances?

5. Are computation methods for PCS/TDY advance/settlement vouchers uniform?

6. Are settlement vouchers received on a timely basis after the completion of travel?

7. Are vouchers checked for supervisory review upon receipt?

8. Are vouchers processed on a timely basis?

9. Do procedures require a review of ALL vouchers of $2,500.00 or more?

10. Do procedures require a statistical sampling for vouchers less than $2,500.00?

11. Is the DD Form 1588 or automated equivalent posted with the PCS/TDY advance/settlement information?

12. Is the DD Form 1588 or automated equivalent reviewed to prevent duplicate payments and/or identify open advances?

13. Are TFO copies forwarded directly to the travel section of the servicing finance office?

14. Are copies of processed vouchers furnished to civilian and military pay on transmittal letters?

15. Is an advance/DUE US suspense file established?

16. Is an advance/DUE US suspense file reviewed daily?

17. Are collection actions in compliance with regulatory guidance?

18. Are DUE US vouchers settled by payment from the traveler or forwarded for payroll deductions?

19. Is a DD Form 1588 maintained for 12 months after PCS/ETS?

20. Is documentation retained for substantiating payments (i.e., receipts, orders, SNAs)?

21. Are procedures in effect to control accrued Per Diem payments?

22. Is the losing station contacted when the DD Form 1588 or automated equivalent is missing or incomplete, upon inprocessing?

23. Are Retained Advances reduced or collected when appropriate?

24. Is a monthly reconciliation of outstanding advance conducted with accounting?