



DEPARTMENT OF THE ARMY
UNITED STATES ARMY EUROPE AND AFRICA
UNIT 29351
APO AE 09014-9351

AERM-C

1 June 2023

MEMORANDUM FOR

HQ USAREUR-AF Staff Principals
Commander, Headquarters and Headquarters Battalion (Provisional)
Commanders, USAREUR-AF Major Subordinate Commands
Commander, U.S. Army NATO Brigade

SUBJECT: Tone at the Top for the USAREUR-AF FY 24 Risk Management Internal Control Program (AEA Cmd Memo 2023-011)

This memorandum expires in 1 year.

1. This memorandum supersedes USAREUR-AF, AERM-C memorandum (Tone at the Top for the USAREUR-AF FY 23 Risk Management Internal Control Program (AEA Cmd Memo 2022-014)), 25 July 2022.

2. References:

- a. AR 11-2 (Managers' Internal Control Program).
- b. OMB Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control.
- c. AE Regulation 11-2 (USAREUR Managers' Internal Control Program).

3. In order for HQDA to meet the Office of the Secretary of Defense deadline for submission of the Annual Statement of Assurance, Army assets kick off the next Risk Management Internal Control Program (RMICP) cycle upon submission of the Annual Statement of Assurance for the previous fiscal year. Therefore, 1 June 2023 is the official start of the FY 24 RMICP cycle in preparation for submission of the FY 24 Annual Statement of Assurance.

4. The RMICP is a program of ethical conduct and integrity designed to guarantee mission readiness by ensuring the availability of resources that enable organizations to accomplish their operational objectives. Through an effective RMICP, areas needing improvement are identified and reported and corrective actions are taken in a timely manner. Internal controls are the rules, procedures, and mechanisms that we use every day to protect our dollars, equipment, and more importantly, our people. Internal controls promote the wise use of resources, and maintaining good stewardship of these resources is vital in this current environment of budget constraints.

5. As the first line of defense to deter fraud, waste, abuse, mismanagement, misappropriation, and misuse, leaders and managers already use internal controls to

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reduce risks associated with executing complex programs that enable mission accomplishment. However, with a maturing RMICP, the incorporation of enterprise risk management (ERM) must also be a part of day-to-day operations. ERM is the foresight of identifying, assessing, and managing risk that could affect mission success. A first-rate RMICP identifies vulnerabilities and minimizes risk, which is essential to improve stewardship over financial, physical, personnel, and sensitive assets.

6. An effective ERM means knowing what makes your organization vulnerable. It enables management to mitigate those risks. ERM is all-encompassing, which means not only providing financial oversight, but assessing the climate of the organization and whether or not all programs, including Safety, SHARP, EEO, PAO, and OPSEC are functioning as intended in support of the USAREUR-AF mission. The RMICP as an ERM tool guarantees that functional programs are in compliance with regulatory guidance for internal controls, and ensures that those controls are internally and externally (objectively) tested. ERM provides organizational policy and procedure that help us achieve our objectives and safeguard the integrity of our programs. These controls also assure our leaders and the citizens of the United States that our resources are being used and accounted for properly. A strong RMICP preserves the trust of the American People.

7. The USAREUR-AF RMICP applies to all members of this command. Accordingly, I expect all leaders to provide the necessary guidance and support to educate managers and personnel at every echelon of their personal and professional responsibility on the internal control process and to make them aware of the high level of concern and commitment that I have in this regard. To support this effort, "The Tone at the Top" is that I encourage you to continually review and evaluate key internal controls as a normal part of our day-to-day business to confirm that those controls remain relevant and effective.

8. I also encourage you to report shortfalls in accountability and material weaknesses immediately and to develop and execute corrective-action plans until positive results are achieved. An unreported weakness leaves our organization, personnel, and mission vulnerable. By applying the RMICP to everything we do throughout the year and by not allowing the program to be seen as merely an annual reporting requirement, we are ensuring good stewardship of our resources.

9. The USAREUR-AF Senior Program Analyst for RMICP and the Annual Statement of Assurance is Ms. Roseman, military 537-8038, or email: teruse.c.roseman.civ@army.mil.



DARRYL A. WILLIAMS
General, USA
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