

**COMMANDER NAVY INSTALLATIONS COMMAND (CNIC)
MANAGEMENT and ASSISTANCE TEAM (N9G)**



**Local
Internal Control Questionnaire (ICQ)
FY17**

UNIFORM FINANCIAL MANAGEMENT

5720 INTEGRITY DRIVE
MILLINGTON TN 38055-6520

REVISED OCTOBER 2016

REVIEW COVER SHEET

HOST COMMAND: _____

DATES OF REVIEW: _____

REVIEW CONDUCTED BY: _____

Business Office POC

Name _____

Email: _____

Phone: _____

Region Internal Review Officer

Name _____

Email: _____

Phone: _____

Briefly describe any UFM sponsored programs at this activity:

Programs:

Events:

Services Offered (if applicable, include those provided by contract and/or concessionaire):

UFM			
1.	<p>Is there an established signed MOA between the FFR program manager, the region comptroller, and the region commander that outlines the FFR services that are eligible for APF support through UFM?</p> <p>Note:</p> <p>a. Examples of eligible programs: MW – MWR; CD – Child Youth Programs; WFS – Warfighter and Family Services</p> <p>b. The UFM MOA should be established prior to the start of the fiscal year.</p> <p>Reference: Financial Management Policy Manual September 2016, para 03315 DoDI 1015.15, para E6.2 UFM Implementation Memo 12 Oct. 2014 (http://www.navy.mwr.org/resources/finance/finance_policy/) CNICINST 7000.3, para 304b.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
2.	<p>Does the MOA include the amount, delivery schedule, and obligation schedule for APF funds to be provided?</p> <p>Note:</p> <p>a. APF authorized expenses that have been recorded as NAF, may be funded after the MOA was signed if additional funds become available. If additional APF funds become available, an amendment to the current MOA is required.</p> <p>b. APF funds are provided to the NAFI either at the beginning of the year or quarterly. Bona fide need rule met if at the time of obligation/conversion there exists a valid and eligible MWR program requirement. However, the bona fide need rule precludes using funds to purchase supplies or services for future years need.</p> <p>c. APF funds made available through the UFM process are considered to be NAF for all purposes and remain available until expended, without regard to fiscal year.</p> <p>Reference: Financial Management Policy Manual September 2016, para 03315</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

	<p>DoDI 1015.15, para E6.2 UFM Implementation Memo 12 Oct. 2014 (http://www.navymwr.org/resources/finance/finance_policy/)</p> <p>Comments:</p>		
3.	<p>If position is being paid for with UFM, does the employee spend greater than 51% of his/her time performing "UFM - authorized" functions?</p> <p>Note: Answer must be yes in order to be considered appropriate for UFM funding.</p> <p>Note: The UFM practice may be used to fund NAF labor costs for performing MWR mission functions normally assigned as an authorized GS/APF position. The UFM practice shall not be used to fund non-MWR positions.</p> <p>Reference: Financial Management Policy Manual September 2016, para 02406 DoDI 1015.15, enclosure 4.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
4.	<p>Are any contracted services at Cat A facilities being paid for through UFM such as class instructors, massage therapists, etc. at the fitness center (prohibited)?</p> <p>Reference: CNICINST 1710.3, para 211f.(3)</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
5.	<p>Is the region funding Category A, B and C facilities following the standards below:</p> <p>Cat A (Mission Sustaining) - minimum of 85% of total expenditures. YES <input type="checkbox"/> NO <input type="checkbox"/> NR <input type="checkbox"/> NA <input type="checkbox"/></p> <p>Cat B (Community Support) - minimum of 65% of total expenditures. YES <input type="checkbox"/> NO <input type="checkbox"/> NR <input type="checkbox"/> NA <input type="checkbox"/></p> <p>Cat C (Business Activities) - limited support.</p>		

	<p style="text-align: center;">YES <input type="checkbox"/> NO <input type="checkbox"/> NR <input type="checkbox"/> NA <input type="checkbox"/></p> <p>Exceptions:</p> <ul style="list-style-type: none"> - If the installation is designated isolated and remote, APF support is authorized at the Cat B level. - APF support is authorized for Cat C program utility expenses (other than those of golf courses inside the United States, except when designated isolated and remote) <p>Note:</p> <p>a. APF provided to the FFR NAFI through the UFM Practice will not exceed the actual cost of providing the services.</p> <p>b. In cases where MWR facilities contain multiple activities that fall across the funding categories, the portion of time the facility is used for Cat A and B activities should be identified. Only those portions of the facility or time the facility is used for Cat A and B activities are authorized UFM support for operations including utility expenses (except at overseas and designated isolated and remote locations).</p> <p>c. If funds become available during the last two months of the fiscal year, the MWR business office will establish a receivable for the identified authorized funds.</p> <p>Reference: Financial Management Policy Manual September 2016, para 03311 CNICINST 1710.3, para 2502 UFM Quick Reference Guide, September 2014, para 1.5.g.</p> <p>Comments:</p>		
6.	<p>Are there any unauthorized uses of UFM funds?</p> <p>Examples of prohibited use include</p> <ul style="list-style-type: none"> - Trophies/awards in cash - Entertainment/event tickets - Gift certificates, gift cards - Vehicles - Fireworks - Resale items - Food (CYP excluded) - Bottled water 	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

	<ul style="list-style-type: none"> - T-shirts/caps - Flowers <p>Note:</p> <p>a. Using printouts from the SAP analytical process, ask for backup documentation for any expenses that appear to be an unauthorized use of UFM. (1) Invoices, credit card receipts, purchase orders, requisitions from payroll, and various misc. receipts.</p> <p>b. In order to determine whether an expense element is authorized APF support, refer to the UFM Quick Reference Chart inside the UFM Quick Reference Guide. Reference:</p> <p>DoD Instruction 1015.15 CNICINST 7000.3, para 304 CNICINST 1710.3, para 219 UFM Quick Reference Guide, September 2014</p> <p>Comments:</p>		
7.	<p>Are all UFM funds initially recorded to the unearned income account (256)?</p> <p>Reference: Financial Management Policy Manual September 2016, para 03315.3.c.iii. AIMS Users Handbook FY 15, Section B, pg. 82</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
8.	<p>Are UFM cost centers established for eligible programs as per instruction?</p> <p>Reference: Financial Management Policy Manual September 2016, para 03315.3.c.iv. DoDI 7000.14-R, Volume 13, para 050703.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

9.	<p>Are UFM expenses recorded in established cost centers eligible for APF support as per instructions?</p> <p>Reference: Financial Management Policy Manual September 2016, para 03315.3.c.iv. DoDI 7000.14-R, Volume 13, para 050703. DoDI 1015.15, para. E.6.3.4 and Enclosure 6</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
10.	<p>Are purchase requests properly coded for the use of UFM</p> <p>Reference: DoDI 7000.14-R, Volume 13, para 050703.B.</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
11.	<p>Are purchase requests/purchase orders screened to ensure proper use of the UFM General ledger (G/L) accounts?</p> <p>Reference: DoDI 7000.14-R, Volume 13, para 050703.B. CNICINST 7043.1, para 106 UFM Quick Reference Guide, September 2014, Appendix B, #21</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
12.	<p>Are GPC card purchases screened for proper use of UFM G/L accounts?</p> <p>Reference: DoDI 7000.14-R, Volume 13, para 050703.B. Navy NAF GPC SOP dated 23 October 2014, para 308 UFM Quick Reference Guide, September 2014, Appendix B, #21</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

13.	<p>Are authorized UFM expenses offset on a monthly basis?</p> <p>Reference: CNICINST 7000.3, para 304b. 403a.(36) AIMS User Handbook FY 16, Section A,C</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
14.	<p>Are UFM assets properly recorded and offset?</p> <p>Reference: CNICINST 7000.3, para 513d. Financial Management Policy Manual September 2016, para 03315.3.e</p> <p>Comments:</p>	<p>YES <input type="checkbox"/></p> <p>NR <input type="checkbox"/></p>	<p>NO <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
15.	<p>Are assets offset with UFM identified and properly tagged as NAF Assets?</p> <p>Reference: CNICINST 7000.3, para 513d. and g.(1) Financial Management Policy Manual September 2016, para 03315.3.e</p> <p>Comments:</p>		
Notes:			