

MANAGEMENT CONTROL EVALUATION CHECKLIST
INSTALLATION REAL PROPERTY MANAGEMENT

A. Function

The function covered by this checklist is Installation Real Property Management.

B. Purpose

The purpose of this checklist is to assist the Garrison Commander, Director of Public Works, and the Real Property Accountable Officer at Real Property Accountable Installations 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 (for example, document analysis, direct observations, sampling, other). Answers, which indicate deficiencies, must be explained and corrective action indicated in supporting documentation. Army organizations must review their controls periodically (using this checklist) in accordance with the major command management control plan and certify that the evaluation has been conducted on Department of the Army (DA) Form 11-2-R (Management Control Evaluation Certification Statement). Army organizations should follow directions in Army Regulation (AR) 11-2, Management Control. Director of Public Works, Real Property Offices are encouraged to use these control guidelines for day-to-day operations.

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

1. Are the pertinent regulations/policies (AR 405-45/DA PAM 405-45, AR 415-28/DA PAM 415-28) on Installation Real Property Management available in the real property office?
2. Is a tracking system (voucher register) being used in the Real Property Office to track DD Form 1354's, DA Form 337's or Real Estate Instruments?
3. Were the DD Form 1354's, DA Form 337's or Real Estate Instruments properly tracked on the voucher register?
4. Was the Real Property Accountable Officer included in the final inspection for acceptance of all facility projects?

5. Were the DD Form 1354's completed by the project engineers/managers and submitted to the real property office within 10 working days of project completion?
6. Were the DD Form 1354's accurately completed by the project engineers/managers or did the real property office return them for corrections?
7. Were the DD Form 1354's returned to project engineer/managers for inaccuracies corrected and resubmitted to the real property office within 10 working days?
8. Was the DD Form 1354's capitalization data entered into the Real Property Inventory within 10 working days of acceptance?
9. Was the original date of capitalization kept when adjusting costs resulting from the receipt of final DD Form 1354 or correcting any erroneous postings?
10. If the DD Form 1354 was posted after the FY that project was completed, was it recorded with the date that the acquisition or capital improvement actually occurred?
11. Is all building usage properly identified on the DD Form 1354 and recorded in the real property inventory?
12. Has a diversion been done when use of a facility has changed from the design use for a short period of time not to exceed 3 years?
13. Has a conversion been done when use of a facility has changed from the design use when use is more than a 3-year period?
14. Do all facilities to include land have a dollar value recorded and supported by appropriate documentation?
15. Did the Real Property Accountable Officer verify line by line that the DA Form 1354 data had been accurately entered into the real property inventory?
16. Were facilities planned for disposal properly recorded with the planned disposition code and proposed year of execution?
17. Were DA Form 337's accurately completed within 10 working days of disposal completion?
18. Were disposed facilities removed from the real property inventory within 10 working days from disposal completion (disposal completion date, date dropped from the inventory, and reportability code of "D")?

19. If disposed facility was removed in the next fiscal year after disposal completion, did the disposal completion date reflect the actual date of disposal completion and were remarks included that explained the delinquency of posting?
20. Are land records (91XXX or 92XXX) a separate facility number from buildings, structures, or utilities?
21. Has grant information been accurately recorded in the real property inventory (type instrument, start/end dates) and space assignment been completed?
22. Were leasehold improvements recorded with a proper capitalization voucher and entered into the real property inventory as a capital improvement?
23. Was the real property inventory locked on the last working day of September?
24. Were annual reconciliation's with tenant activities performed in the 3rd or 4th quarter to review facilities occupied by tenant, UM of facility, facility usage, Capital Improvement Costs that may have been done by the tenant activity, UIC's, and RPM responsibility?
25. Has every facility in the real property inventory been verified for accuracy by a physical survey at least once every three years?
26. Are the physical inventory surveys kept on file in the building information file in the real property office?