

## INSTRUCTIONS FOR MATERIAL WEAKNESSES FORMAT

**DATE:** Provide a date

Local 98th ASG DRM ID #: Your organization's  
identification # for the MW

**Title and Description of Material Weakness.** The title should be short. The description should permit a full understanding of the problem, its cause and impact by a member of **Congress or the general public**. (If a material weakness was previously reported as corrected and must be reopened, it should not be reported as a new weakness. The material weakness should retain its earlier title and identification number with a parenthetical notation in the description that it was previously reported as closed in the FY XX annual assurance statement.)

**Pace of Corrective Action:**

**Functional Category:** Cite one of the broad DoD functional categories. (Examples: Research, Development, Test, and Evaluation; Major Systems Acquisition; Procurement; Contract Administration; Force Readiness; Manufacturing, Maintenance, and Repair; Supply Operations; Property Management; Communications and/or Intelligence and/or Security; Information Technology; Personnel and/or Organization Management; Support Services; Security Assistance; and Other.)

**Year Identified:** The FY the weakness was **first** reported in your assurance statement.

**Original Targeted Correction Date:** The FY that correction was targeted for when the weakness was **first** reported.

**Targeted Correction Date in Last Year's Report:** The FY that correction was targeted for in last year's report. If this is a new weakness, enter "N/A".

**Current Target Date:** The FY that correction is now targeted for. If this is a new weakness, enter "N/A".

**Reason for Change in Date(s):** If the "Current Target Date" is later than the "Targeted Correction Date in Last Year's Report", explain what caused this change. If above two items are the same date or "N/A", enter "N/A". Possible cause could be: Drawdown, deactivating, competent personnel, downsizing, reassignment, abolishment, etc..

**Component/Appropriation/Account Number:** Component is "Army". Identify the appropriation(s) and account number(s) associated with this correction (i.e., Army/Other Procurement, Army/Acct #).

**Validation Process:** Indicate the method to be used to validate the effectiveness of the corrective actions and the date that will take place. Indicate if the USAAA or DA Inspector General have a role in this validation. In all instances, validation is conducted by an unbiased competent person.

Validation of corrective actions is receiving increasing attention by the Congress and GAO. The Comptroller General expressed concern that many weaknesses are rooted in the failure to comply with existing policy, yet a third of all corrective actions involve policy changes. It is crucial to validate whether a policy change actually corrects a material weakness. **DOD policy now requires that validation occur before material weaknesses are reported as closed and that each material weakness include a validation milestone as the last corrective action.** This means that prior to closing a material weakness, the Assessable Unit Manager (i.e., ASG or BSB Commander) must certify the results on a DA Form 11-2-R, and forward the MW report and a copy of the DA Form 11-2-R to the 98th ASG DRM.

**Results Indicators:** Describe the beneficial results that have been or will be achieved for the Army by the corrective actions, using quantitative and/or qualitative measures.

**Source(s) Identifying Weakness:** List all sources, to include: management control evaluations; GAO, DoDIG, USAAA or DA/IMA, Europe Region Inspector General findings (**cite the title, number and date of the audit/inspection report**); local inspector general or internal review findings; or other management evaluations.

**Major Milestones in Corrective Action:** Indicate the major milestones (primary corrective actions) required to correct the weakness. Milestones should be directly related to correction of the weakness and should be stated in the present tense.

Milestone dates should be established only for March or September (i.e., 3/95 or 9/95). These are based on the "as of" dates for the annual statement (30 September) and the Mid-Year Status Report (31 March). Using only semi-annual milestone dates will reduce the need to explain minor slips in milestones.

Milestones may be added or deleted for previously-reported material weaknesses, but an audit trail must be provided. When adding a milestone, enter "(added)" under the new milestone's date. When deleting a milestone, enter "(deleted)" under the date and provide a short explanation of why it was deleted at the end of the milestone description.

**A. Completed Milestones:**

**Date:**                      **Milestone:**

**B. Planned Milestones (Fiscal Year XXXX):**

**Date:**                      **Milestone:**

**C. Planned Milestones (Beyond Fiscal Year XXXX):**

**Date:**                      **Milestone:**

**Point of Contact:** The name, office symbol, and telephone number of the individual who is most knowledgeable about and can respond to specific inquiries about the material weakness.