

**DEPARTMENT OF HOMELAND SECURITY
FEDERAL LAW ENFORCEMENT TRAINING CENTER**

FLETC DIRECTIVE NO:	40-04
DIRECTIVE TITLE:	Management Accountability and Internal Control
EFFECTIVE DATE:	5/17/2006

- 1. POLICY:** The Federal Law Enforcement Training Center (FLETC) shall establish, maintain, and periodically evaluate the effectiveness of its systems of internal control to provide reasonable assurance that Government resources are protected against fraud, waste, mismanagement, or misappropriation.
- 2. SCOPE:** The provisions of this directive are applicable to all FLETC sites to include Glynco, Georgia; Charleston, South Carolina; Cheltenham, Maryland; Artesia, New Mexico; and International Law Enforcement Academies (ILEAs).
- 3. REFERENCES:**
 - a. The Chief Financial Officers Act of 1990, Public Law 101-576, 104 Stat. 2838.
 - b. The Paperwork Reduction Act, as amended, Public Law 96-511, 94 Stat. 2812 (1980) (codified at 44 U.S.C. §§ 3501 et seq.).
 - c. Federal Managers' Financial Integrity Act of 1982, Public Law. 97-255, 96 Stat. 14.
 - d. The Government Accountability Office's *Standards for Internal Control in the Federal Government*, dated November 1999.
 - e. Office of Management and Budget (OMB) Circular A-123 (Revised), Management's Responsibility for Internal Control, December 21, 2004.
- 4. CANCELLATION:** This directive hereby supersedes FLETC Directive 40-04, Management Accountability and Control, dated October 30, 1996.
- 5. ADDITIONAL GUIDANCE:** [FLETC Manual 40-04](#), Management Accountability and Internal Control.
- 6. OFFICE OF PRIMARY INTEREST:** Inspection and Compliance Division, Office of the Director.

[Signature on file](#)

Connie L. Patrick
Director