



U.S. General Services Administration (GSA)

## **GSA Order: Management Control Oversight Council**

ADM 5420.101J

Office of the Chief Financial Officer

### **Purpose:**

This Order provides structure within which GSA's senior managers can provide leadership and oversight necessary for effective implementation of the agency's internal control program.

### **Background:**

This order fulfills the requirement, per OMB Circular A-123, [Management's Responsibility for Enterprise Risk Management and Internal Control](#), for the agency to have a Senior Management Council to assess and monitor deficiencies in internal control.

### **Applicability:**

This Order applies to all GSA employees and contractors as they perform their duties. The following are exceptions:

1. The [Office of Inspector General](#) (OIG), given its independence under the Inspector General Reform Act of 2008 (5 U.S.C. §§ 401-424).
2. The [Civilian Board of Contract Appeals](#), due to its independent authorities.

### **Cancellation:**

ADM 5420.101I is canceled.

### **Summary of Changes:**

This revision updates meeting responsibilities based on organizational changes.

### **Roles and Responsibilities:**

1. The MCOC shall be composed of the following voting members:
  - Deputy Administrator of GSA, who shall serve as the Chair;
  - GSA Chief Financial Officer;
  - Commissioner of the Federal Acquisition Service;
  - Commissioner of the Public Buildings Service;
  - A GSA Regional Administrator, designated by the Chair,
  - GSA Chief Human Capital Officer;
  - GSA Associate Administrator, Office of Government-Wide Policy;
  - GSA Chief Information Officer; and
  - GSA Chief Administrative Services Officer.

2. The Inspector General (IG) serves as ex-officio advisor to the MCOC.
3. The Director of the Internal Controls Division (BAI), who is located in the Office of the Chief Financial Officer (OCFO), serves as the Management Official to the MCOC and in that capacity ensures that logistical services to the MCOC are accomplished, i.e., minutes of the meetings, information distribution on internal controls, audit follow-up, and other duties requested by the Chair.
4. Other officials, i.e. GSA senior management or GSA contractors, may be designated by the Chair to attend meetings of the MCOC depending on the issues to be discussed.
5. The Chair shall decide whether members may designate alternates to attend a meeting on their behalf depending on the issues to be discussed.

**Signature**

/S/  
KATY KALE  
Deputy Administrator  
Office of the Administrator

1/14/2025  
Date

# 1. MCOC responsibilities

The MCOC performs the following functions:

- 1.1. Provides leadership and policy oversight regarding the implementation of the [Federal Managers' Financial Integrity Act of 1982](#) (FMFIA), the [Federal Financial Management Improvement Act of 1996](#) (FFMIA), and the Office of Management and Budget (OMB) Circular A-123, "[Management's Responsibility for Enterprise Risk Management and Internal Control](#)";
- 1.2. Provides oversight of GSA's internal control program efforts;
- 1.3. Acts as GSA's Senior Assessment Team for OMB Circular A- 123, Appendix A, "Management of Reporting and Data Integrity Risk";
- 1.4. Provides oversight of the financial statements audit and disclosure;
- 1.5. Determines the content of the Administrator's annual FMFIA assurance letter to the President and Congress, based on review of assurance statements from the Heads of Services and Staff Offices (HSSOs) and Regional Administrators (RAs) and advice provided by the IG. This determination includes deciding which issues should be identified in the letter as material weaknesses or significant deficiencies, and approving the plans and schedules for correcting;
- 1.6. Appraises the adequacy of the action taken by management in response to reported material weaknesses or significant deficiencies and opportunities for improvement; and
- 1.7. Ensures risks are appropriately identified and addressed.

## 2. Administration

- 2.1. The MCOC shall meet at the call of the Chair.
- 2.2. The MCOC meetings are scheduled on a quarterly basis. The Chair may schedule additional meetings as the need arises.
- 2.3. The MCOC meetings are attended by MCOC members, presenters, and administrative support. When authorized by the Chair, members may designate an alternate when the member cannot attend. Designees representing an MCOC member will have full authority and responsibility as the principal MCOC member, including the same voting rights as the member. GSA senior management or GSA contractors may

be designated by the Chair to attend meetings of the MCOC depending on the issue to be discussed.

#### 2.4. The Management Official shall:

2.4.1. Ensure assembly and preparation of material on matters under consideration for use by the Chair and members of the MCOC and ensure distribution in a timely manner;

2.4.2. Ensure the dissemination to the members of the MCOC-specific requirements for data and other actions that arise in each of the sessions of the MCOC;

2.4.3. Disseminate to appropriate GSA officials decisions reached by the MCOC after receiving the advice of the Chair;

2.4.4. Monitor follow-on actions taken to ensure that decisions reached by the MCOC are implemented properly, including preparation of GSA issuances, when necessary;

2.4.5. Ensure the preparation of minutes for each meeting of the MCOC, which shall be retained in BAI; and

2.4.6. Maintain and safeguard records and ensure their appropriate disposition when they are no longer required.

### 3. Office of Inspector General reviews

The IG, in addition to serving as ex-officio advisor to the MCOC, may periodically report on reviews of those GSA components for which the IG has audit responsibility.

### 4. Quorum and voting

4.1. The quorum for meetings shall be five MCOC members.

4.2. Five voting members shall constitute a quorum for the conduct of business, and any recommendation by the MCOC to the Administrator shall require an affirmative vote of at least a majority of the total MCOC membership present on that date. Each MCOC member shall be provided the opportunity to include minority or dissenting views to accompany recommendations by the MCOC to the Administrator.

4.3. Upon the call of a MCOC vote, the Senior Management Official will present the issue, monitor, and record the vote.

## 5. Ad hoc Committees

The MCOC may, from time-to-time, establish ad hoc committees and working groups to which specific responsibilities are delegated.