



UNITED STATES MARINE CORPS  
MARINE CORPS BASE  
QUANTICO, VIRGINIA 22134-5001

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MARINE CORPS BASE BULLETIN 7511

From: Commander

To: Distribution List

Subj: ANNUAL EVALUATION AND ANALYSIS PLAN FOR CY 04

Ref: (a) MCO 7540.2D  
(b) MCO 5200.24C

1. Purpose. To publish an annual Evaluation and Analysis Plan per reference (a).

2. Information. The annual Evaluation and Analysis Plan provides the Command with an organic capability to ensure adequate management controls are in place to maintain economy, efficiency, effectiveness, and integrity for Command resources. The plan encompasses non-audit evaluations/analyses of management and financial issues for both appropriated fund activities and non-appropriated fund instrumentalities (NAFI); the assignment of responsibility for liaison, coordination, response, and followup for all audits external to the Command; and related programs and functions as may be requested by Command units or directed by the Comdr MCB.

a. Required Evaluations

(1) Annual Requirements

(a) Fund Administrator Financial Inspections. The objectives of these inspections are to evaluate civilian payroll, fiscal records, internal controls, and budgeting functions in an effort to help fund administrators achieve desired standards and to determine compliance with regulations. The following is the schedule of MCCDC, MCB, and tenant activity fund administrators to be inspected in 2004:

1 Second Quarter (January-March) Inspections

a Marine Corps University

b Designated Government Representative  
Section, G-5

c Comptroller Division

d Marine Corps Warfighting Lab

2 Third Quarter (April-June) Inspections

a Logistics and Facilities Services Branch, G-5

b Family Housing Branch, G-5

c Marine Corps Intelligence Activity

d Public Affairs Office

e Expeditionary Force Development Center

3 Fourth Quarter (July-September) Inspections

a G-1 Division

b G-6 Division

c Bachelor Housing, G-4

d Chaplain

4 First Quarter (October-December) Inspections

a Marine Corps Community Services Division

b Command Inspector

c Human Resources and Organizational Management-  
Quantico

d Security Battalion

e Regional Contracting Office, Northeast

(b) Adopt-A-Family Holiday Program. The objectives of this inspection are to verify the cash position of the program; examine controls over expenditures, receipts, and supporting documentation; and ensure compliance with applicable regulations.

(c) Government Travel Charge Card Program (GTCCP). The objective of this announced inspection is to ensure that travel related expenses and followup on travel settlements are in compliance with applicable regulations for the GTCCP.

(2) Semiannual Requirements

(a) Virginia Domestic Dependent Elementary and Secondary Schools System (VADESSES) Student Activity Funds. The objective of these unannounced cash verifications is to ensure that student activity funds at the elementary schools are accounted for properly. A reconciliation is conducted between the general ledger and bank statement.

(b) Governmentwide Commercial Purchase Card (GCPC). The objectives of these unannounced inspections are to ensure that purchases made with the GCPC credit card are in compliance with applicable regulations and to assess the adequacy of procedures and controls over such purchases.

(3) Quarterly Requirements

(a) Funds Entrusted to the Finance Branch, Comptroller Division, MCB. The objective of these unannounced cash verifications is to ensure all funds are properly accounted for and in compliance with procedures set forth in DoD, Financial Management Regulation, Vol 5. The verifications are conducted at irregular intervals to maintain the surprise element.

(b) Correctional Officer's Safekeeping Fund. The objective of these unannounced cash verifications is to ensure funds are accounted for properly. The general ledger and individual ledger accounts are also reviewed for accuracy.

(c) Hunting and Fishing License Collections. The objective of these unannounced cash verifications and record reviews is to reconcile pre-numbered licenses to collection vouchers and records. The accuracy of collection vouchers and internal controls in place are also reviewed.

(d) Woodcutting Permit Collections. The objective of these unannounced verifications and record reviews is to reconcile pre-numbered permits to collection vouchers and records. The accuracy of collection vouchers and internal controls in place are also reviewed.

(e) VADESSES Middle/High Schools Student Activity Funds. The objective of these unannounced cash verifications is to ensure that student activity funds at the middle/high schools are accounted for properly. A reconciliation is conducted between the general ledger and bank statement.

(f) Collections for Unauthorized Telephone Calls. The objective of these unannounced cash verifications is to ensure collection procedures are being followed and funds are accounted for properly.

(g) Religious Offering Fund (ROF). The objectives of these announced verifications are to confirm the ROF's cash position; ensure compliance with applicable regulations; and review cash receipts, cash disbursements, and internal controls.

(h) Civilian Recreation and Welfare Association Cash Count. The objective of these unannounced cash counts is to ensure that controls and procedures over cash handling are adequate.

(4) Specific Appropriated Funds Evaluations. The objective of these specific evaluations is to ensure that established procedures/controls are adequate and in compliance with governing regulations. The evaluations will also ensure that corrective action has been taken on any previous evaluation findings. The following activity is scheduled for evaluation:

<u>Activity</u>	<u>Quarter to be Evaluated</u>
TAD Funding for Formal Schools Training	Second (January-March)
Official Representation Fund	First (October-December)

(5) NAFI. The objective of these evaluations is to ensure that established procedures and controls are adequate and in compliance with applicable regulations. The evaluation of each activity also ensures that corrective action has been taken on previous audit findings. When applicable, unannounced cash counts are conducted to ensure adequate safekeeping of funds and to examine cash handling procedures.

(6) Private Organizations

(a) The objective of these evaluations is to ensure that private organizations are in compliance with applicable Comdr MCB requirements for a private organization.

(b) The Resource Evaluation and Analysis (REA) Branch, Comptroller Division, conducts assistance and on-call visits of all NAFI activities throughout the year. Audits scheduled to be

accomplished by the Marine Corps Non-appropriated Fund Audit Service (MCNAFAS) and REA Branch are as follows:

<u>MCNAFAS</u> <u>Audit</u>	<u>REA Branch</u> <u>Evaluations</u>	<u>Month to be</u> <u>Audited/Evaluated</u>
	Augmented Dining Facility	Feb
	Quantico Flying Club	Apr
	Billeting Fund	Jun
	Marine Corps Marathon	Sep

b. Training and Liaison Function

(1) Financial Management Training. On-site one-on-one training is available upon request for new financial management personnel within the Command. The objectives of this training are to explain local policies and procedures regarding the administration of appropriated funds and to provide hands-on demonstration on all aspects of the automated accounting system that pertain to the particular requirements of the position for which the employee is being trained.

(2) Naval Audit Service Liaison. The objectives of this effort entail planning entrance and exit conferences, arranging for audit working space, performing the liaison function between the auditors and command operating personnel in resolving any unusual audit situations, and conducting followup evaluations to determine whether recommendations previously concurred in by the Command have been implemented.

(3) DoD IG and General Accounting Office Liaison. The objectives of this effort entail planning entrance and exit conferences, arranging for the audit working space, performing the liaison function between the auditors and the command operating personnel in resolving any unusual audit situations, conducting followup evaluations to determine whether recommendations previously concurred in by the Command have been implemented, and ensuring the CMC is apprised of the audits and results.

(4) MCNAFAS, Northeast Region Liaison. The objectives of this effort entail planning entrance and exit conferences, performing the liaison function between the auditors and command operating personnel in resolving any unusual audit situations, and conducting followup evaluations to determine whether recommendations previously concurred in by the Command have been implemented.

(5) Internal Control Program. The objective is to ensure compliance with reference (b). This will include detailed reviews of documentation associated with the ID of assessable units, the conduct of vulnerability assessments, the ID of material weaknesses, the implementation or strengthening of controls, and management certifications of compliance. Also included are reporting requirements to CMC on the Internal Control Program.

3. Action

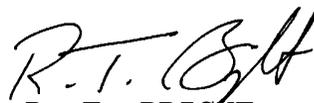
a. Director, Comptroller Division. Execute the annual Evaluation and Analysis Plan as established and publish specific guidelines, when applicable, prior to commencement of evaluations, analyses, inspections, or verifications.

b. Activity Heads. Ensure the following actions are taken:

(1) Review the annual Evaluation and Analysis Plan and note the areas under your cognizance which are scheduled for an evaluation, analysis, inspection, or verification.

(2) Be available for out-brief with REA Branch staff member within 30 days after completion of an evaluation, financial inspection, or verification. In case of extended absence of activity head, the deputy director/executive officer will take the out-brief.

(3) Submit a response to the Comdr MCB (B 184) for each discrepancy identified in the evaluation, financial inspection, or verification addressing the action planned/taken to correct the discrepancy with a target completion date or the date the corrective action was completed. A repeat discrepancy requires additional information addressing the cause for the repeat and the anticipated completion date. Response to a repeat discrepancy will be forwarded to the C/S MCB for appropriate action.

  
R. T. BRIGHT  
Chief of Staff

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