



UNITED STATES MARINE CORPS  
MARINE CORPS AIR STATION  
NEW RIVER, JACKSONVILLE  
NORTH CAROLINA 28545-5001

ASBul 7510  
Compt  
23 Nov 1987

AIR STATION BULLETIN 7510

From: Commanding Officer  
To: Distribution List

Subj: INTERNAL REVIEW PLAN FOR FISCAL YEAR 1988

Ref: (a) SECNAVINST 7510.8A  
(b) MCO 7540.2A

Encl: (1) Internal Review Plan for FY88  
(2) Internal Review Plan Worksheet

1. Purpose. To publish the Internal Review Plan for Fiscal Year (FY) 1988.

2. Background. The purpose of the Internal Review Division is to provide the Commanding Officer with an organic capability to examine, audit, analyze, evaluate, and explore those areas of operations where known or potential problem areas exist which may adversely affect the economical and efficient use of Command resources.

3. Discussion. The Internal Review Plan is published annually in compliance with the references. The Internal Review Plan provides the various Command and Staff sections with a brief description of the reviews, audits, studies, analyses, evaluations, etc., which are scheduled to be conducted within the Station during FY88. The enclosures have been prepared in priority sequence, according to current requirements and may be modified during the year if requirements change. Enclosure (2) has been provided in this order to solicit input and recommend projects to be considered for inclusion in the annual Internal Review Plan for FY 1988.

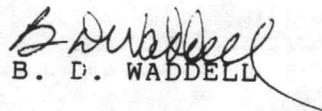
4. Action.

a. Internal Review Officer. Implement the Internal Review Plan for FY88 as shown on enclosure (1).

b. Comptroller. Review and approve/disapprove any proposed modification to the enclosure throughout the fiscal year.

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5. Self Cancellation. 31 October 1988.

  
B. D. WADDELL

DISTRIBUTION: CAT I (A)

INTERNAL REVIEW PLAN FOR FY 1988

Priority:

Project: Review of operating procedures and management controls in effect within the New River Commissary.

Requesting Office:

Reason for the Review: To comply with NAVCOMPTMAN, VOL. IV, and MCO P4065.1D, Appendix B.

Objective: To determine if the current operating procedures and management controls in effect within the Commissary Store are adequate for the protection of government assets, and to determine if controls can be improved to assist in preventing theft, pilferage, and other unexplained losses.

Scope and Procedure: The review will consist of a study of the operating procedures, policies, and controls used in daily operations of the Commissary. The study will also consider better management controls for that operation.

Scheduled Milestones and Estimated Workdays: The review will begin during the third quarter FY88, with monthly audits of cash on hand, sales and deposit vouchers.

Performed by: Internal Review Officer.

Previously Noted Deficiencies:

Enclosure (1)

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INTERNAL REVIEW PLAN FOR FY 1988

Priority:

Project: Audit and Review of the Civilian Timekeeping Functions.

Requesting Office: Regulatory requirements.

Reason for the Review: To comply with the requirements of MCO 7540.1C.

Objective: To evaluate the system and procedures in operation and test the effectiveness of internal controls, and to determine whether timekeeping records are adequate, accurate, and complete.

Scope and Procedure: The review will consist of a study of the policies, procedures, directives, and management controls currently in effect. Determine whether directives are correctly integrated and applied in the administration of timekeeping.

Scheduled Milestones and Estimated Workdays: The audit and review will be conducted during FY88.

Performed by: Internal Review Officer.

Previously Noted Deficiencies:

Enclosure (1)

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INTERNAL REVIEW PLAN FOR FY 1988

Priority:

Project: Audit and verification of cash held by Disbursing Officer.

Requesting Office: Regulatory requirements.

Reason for the Review: To comply with the requirements of NAVCOMPTMAN VOL. IV.

Objective: To determine if the systems and procedures in operation are adequate to safeguard cash and other assets in the custody of the Base Disbursing Officer and Deputy Disbursing Agents.

Scope and Procedure: The review will consist of a study of the compliance with policy, procedures and management controls currently in effect.

Scheduled Milestones and Estimated Workdays: The audits will be quarterly throughout FY 1988.

Performed by: Internal Review Officer.

Previously Noted Deficiencies:

Enclosure (1)

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INTERNAL REVIEW PLAN FOR FY 1988

Priority:

Project: Preparation and submission of the Five-Year Management Control Plan.

Requesting Office: Regulatory requirement.

Reason for the Review: To comply with the requirements of MCO 5200.24.

Objective: Reviewing risk of fraud, abuse, and to identify and correct material weaknesses in internal control systems. To assure programs are being carried out in accordance with applicable law and management policy; to assure that revenues and expenditures applicable to agency operations are recorded and accounted for properly so that accounts and reliable financial and statistical reports may be prepared and accountability of the assets may be maintained.

Scope and Procedure: The review will consist of a study of policies, procedures, directives and management controls currently in effect.

Scheduled Milestones and Estimated Workdays: The review will be conducted during FY 1988.

Performed by: Internal Review Officer.

Previously Noted Deficiencies:

Enclosure (1)

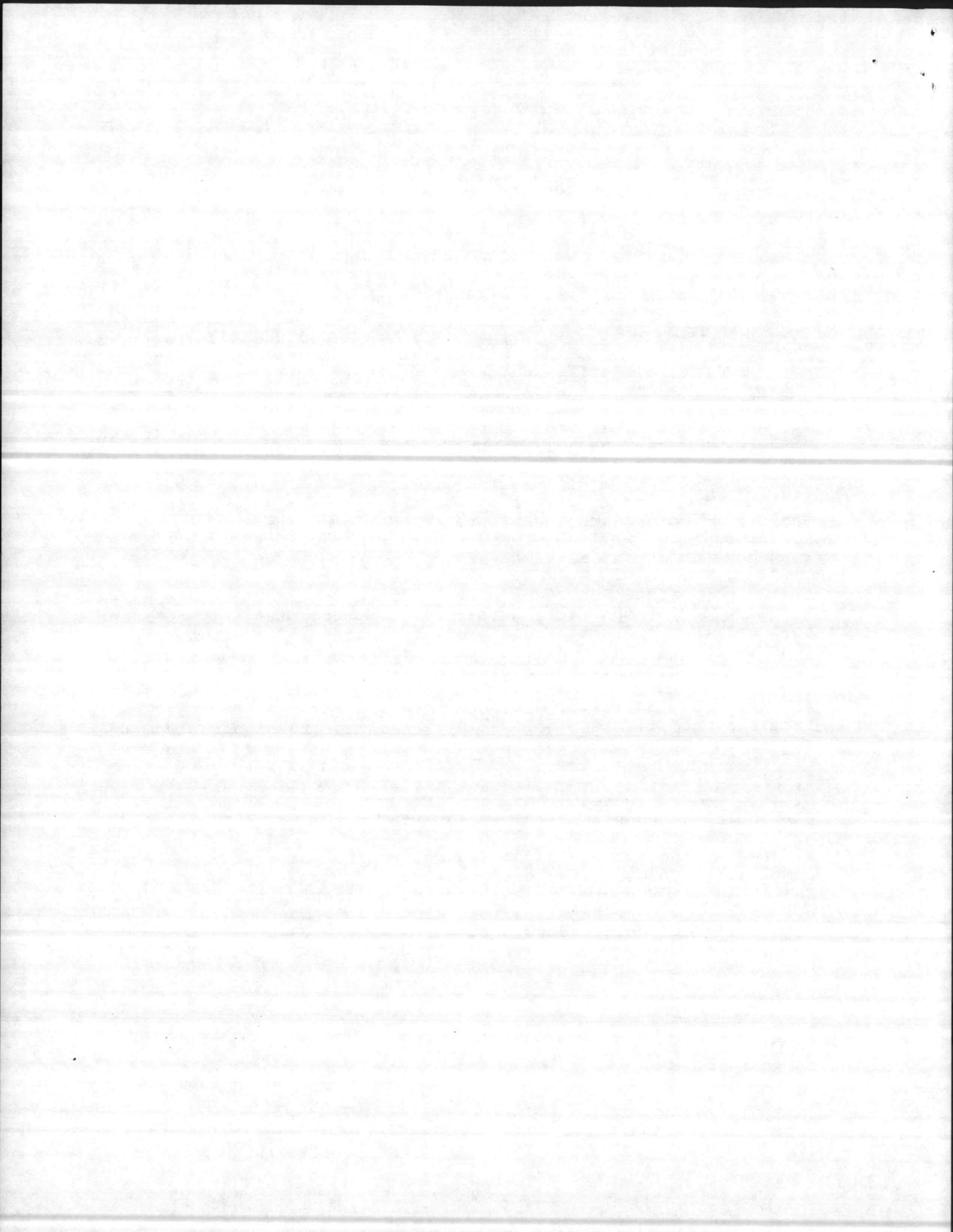
INTERNAL REVIEW PLAN FOR FY 1988

Other Tasks To Be Performed

Reviews will be performed in operational areas where there is potential or suspected fraud, waste, or errors in accounting for or reporting on the utilization of resources.

1. Commissary Meat Department - Will review current operating procedures and management controls in effect to assure that adequate controls exist in preventing theft, pilferage, and other unexplained losses.
2. Review financial management practices of Fund Administrators - Review outstanding obligations, unrecorded and/or invalid obligations that distort the official accounting records, causing ineffective utilization of resources. The reviews are designed to identify errors in the official accounting records and related procedure and/or systems deficiencies. Recommendations will be made for better management control, and workshops conducted as necessary.
3. Supply Office Functions pertaining to contract operations - A review of the contract administration procedures for the major fuel service, and office equipment contracts to determine compliance with the contract terms, and the efficiency with which the contract was administered.
4. Unliquidated travel advances - Review an area which has had recurring compliance problems, unliquidated travel advances, to ensure accountability for funding.
5. Price verification at the Commissary - Review and comparison of the vendor stocked items, and items manually priced, particularly those susceptible to pricing errors.
6. Review the vendor coupon redemption process at the New River complex. Determine if the procedures for the acceptance and redemption of vendor coupons, and the accounting procedures for disposition of the handling fees are in accordance with established guidelines and procedures.

Enclosure (1)



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INTERNAL REVIEW PLAN WORKSHEET FOR FY 1988

Priority:

Project:

Requesting Office:

Reason for the Review:

Objective:

Scope and Procedure:

Scheduled Milestones and Estimated Workdays:

Performed by: Internal Review Officer.

Previously Noted Deficiencies:

Enclosure (2)

