

REPORT OF MANAGEMENT CONTROL REVIEW

Function Range Control

Subfunction Navy Safety Boat Crew

General Staff Office AC/S, Training and Operations

Division/Branch Training Support Div/Range Control Phone 451-5046/5569

Statement of Subfunction Purpose: The Navy Safety Boat is organized, staffed and equipped to support training involving the navigable waters within the jurisdiction of the CG, MCB, Camp Lejeune. Routine support includes: downrange guard boats in the Intracoastal Waterway, safety boat back-up support for para-drops into or near navigable waters of MCB, Camp Lejeune, escort of guide boat service for amphibious vehicles.

Number of personnel assigned to perform subfunction: 8

Supervisor Grade: Major MOS/Job Series: 9910

Employee Grade Range: E-3 through E-8 MOS/Job Series: EN/BM

References applicable to subfunction:

1. BO P11102.1K (Range Control SOP)
2. NAVEDTRA 10121-F PM 3 & 2
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

Report Requirements

	Title	Recipient	Frequency
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____

Impact of subfunction on other areas of the command: None

Previous Audits/Reviews: PMS verifications are performed monthly and quarterly and as required. Management Control Review 12 Mar 92.

Command Evaluation Program (CEPs) (Inspecting Offices provide blank copy of checklist):

1. Number of CEPs conducted over last 12 months: 03
2. Working papers page number(s): \_\_\_\_\_

ENCLOSURE (1)

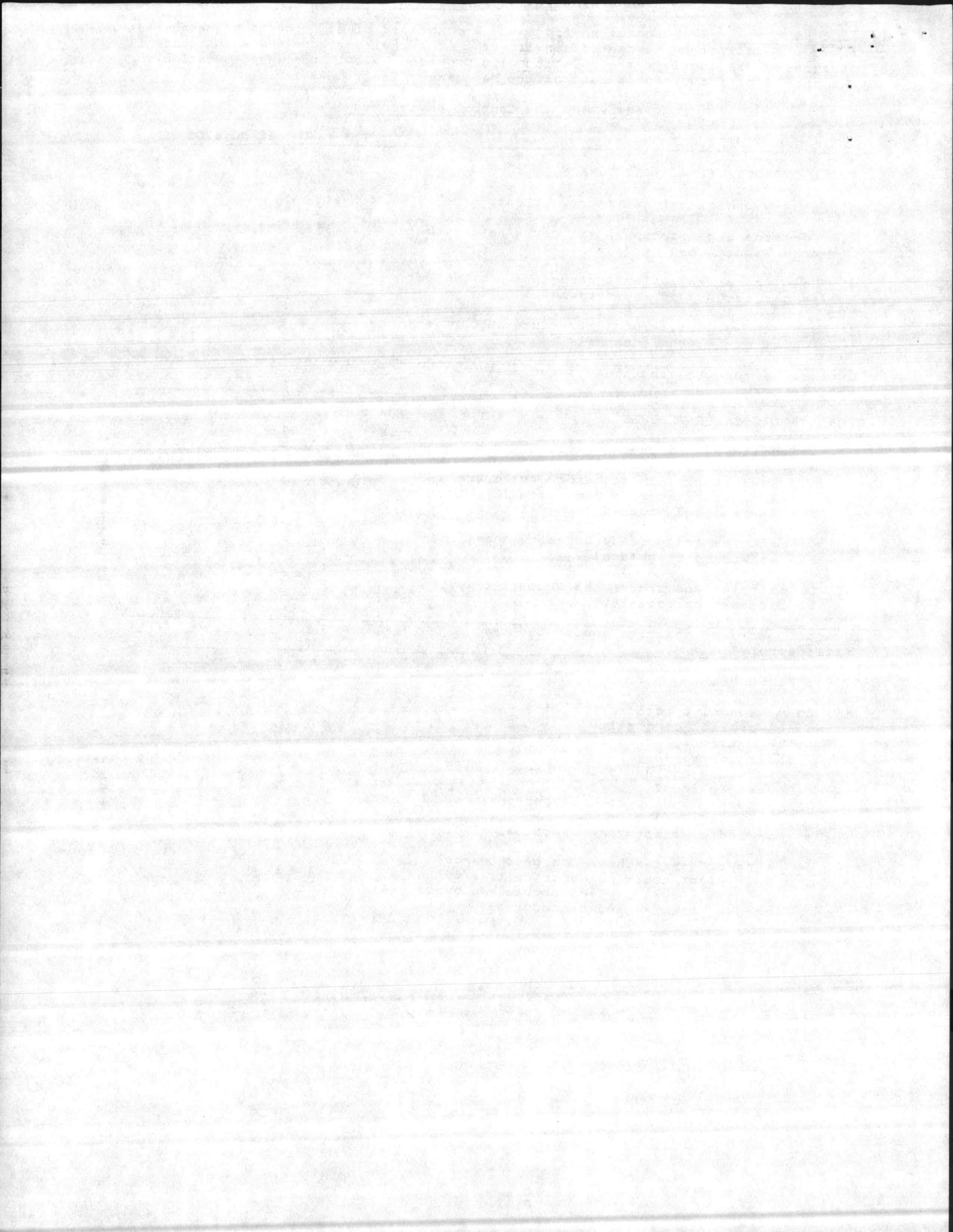


1. Introduction. The control environment is comprised of all aspects of management control. In analyzing the control environment, the reviewer should use the contents of paragraph 5 to complete the questionnaire provided below. Completed questionnaires should be forwarded as part of the Management Control Review.

Analyzing the Control Environment

QUESTIONS	YES	NO	IF NO...COMMENT
<b>FACTOR: ORGANIZATIONAL STRUCTURE</b>			
1. Is the organizational chart current?	X		
2. Does the organizational structure help rather than hinder work performance?	X		
3. Does the organizational structure provide for proper amounts of supervision?	X		
4. Does the organizational structure support a system of internal controls?	X		
Overall is the organizational structure satisfactory?	X		
<b>FACTOR: POLICIES/PROCEDURES</b>			
1. Are policies and procedures...			
a. Current and in writing?	X		
b. Consistent with statutory authority?	X		
c. Simple and easy to understand?	X		
d. Revised and updated as necessary?	X		
2. Do policies and procedures help rather than hinder work performance?	X		
3. Do policies and procedures support a system of internal controls?	X		
Overall, are the policies and procedures satisfactory?	X		
<b>FACTOR: PERSONNEL</b>			
1. Do personnel practices include:			
a. A code of conduct?	X		
b. Provisions for conflict of interest disclosures?	X		
c. Accurate and up-to-date position descriptions?	X		
d. Accurate and up-to-date performance standards?	X		
e. Periodic performance appraisal of all employees?	X		
f. A reward system based on performance?	X		
g. Sufficient training opportunities to improve competency and update employees on new policies and procedures?	X		

ENCLOSURE (3)



QUESTIONS

YES NO IF NO... COMMENT

2. Do personnel practices support a system of internal controls?

: X

Overall, are the personnel practices satisfactory?

: X

FACTOR: DELEGATION

1. Does delegation of authority.....

- a. Exist in writing? : X
- b. Clearly delineate duties and responsibilities? : X
- c. Prevent overlapping, duplication, and conflict of duties and responsibilities? : X
- d. Grant sufficient authority to officials to carry out their responsibilities? : X
- e. Divide responsibility so that no single official controls all phases of a critical transaction? : X

2. Does delegation of authority support a system of internal controls?

: X

Overall, is the delegation of authority satisfactory?

: X

FACTOR: BUDGETING

1. Is there a long-range planning process?

: X

2. Is the budget system integrated with the planning process?

: X

3. Is the accounting system integrated with the budget system?

: X

4. Does the approved budget become the operating plan?

: X

5. Are plans and budgets effectively communicated throughout the organization?

: X

Overall, is the budgeting and planning process satisfactory?

: X

FACTOR: COMMUNICATION

1. Do performers receive feedback as a result of supervisory monitoring?

: X

2. Do formal or informal mechanism exist for management to get suggestions or other information from line personnel?

: X

3. Do formal or informal mechanisms exist for sharing information across work units?

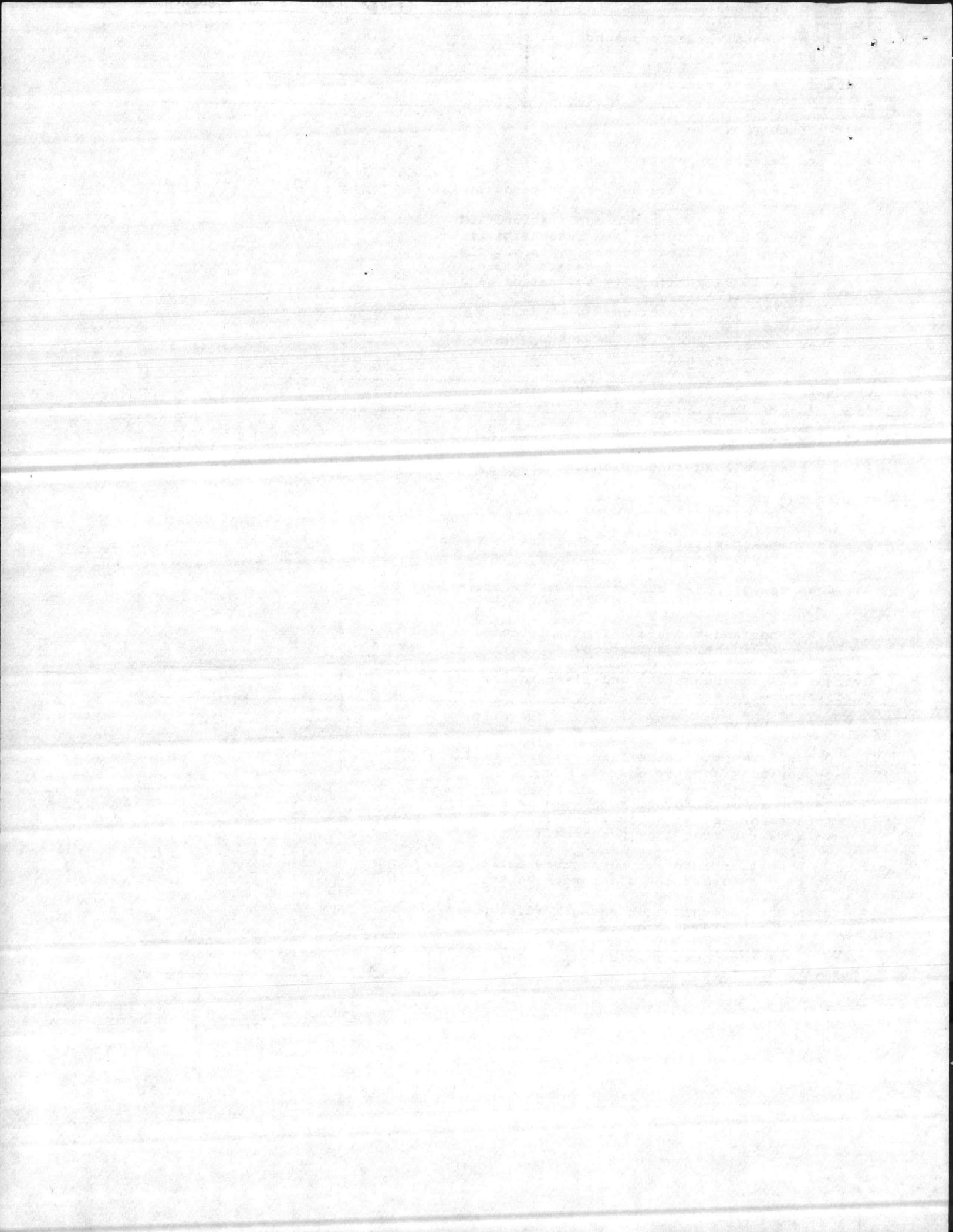
: X

4. Does the communication among staff support a system of internal controls?

: X

Overall, is the communication within the activity satisfactory?

: X



QUESTIONS	YES	NO	IF NO...	COMMENT
<b>FACTOR: APD CONSIDERATIONS</b>				
1. Are data safeguarded to prevent unauthorized access, improper changes or loss?	:	:	:	
2. Do appropriate controls exist to detect unauthorized use of the system?	:	:	:	
3. Are there procedures in place to ensure that data entered are: authorized/approved, complete, accurate, and timely?	:	:	:	N/A
4. Are there procedures in place to ensure that data outputs are: complete, accurate, and timely?	:	:	:	
5. Are the personnel aware of the control risks in ADP systems?	:	:	:	
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Overall, are ADP systems satisfactory ?	:	:	:	
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<b>FACTOR: REPORTING</b>				
1. Are reports timely, accurate, useful, and distributed to appropriate users?	:	:	:	
2. Do progress or performance reports show comparisons with planned performance, budget allowances, and/or past performance?	:	:	:	N/A
3. Are reports made in accordance with prescribed directives?	:	:	:	
4. Are personnel required to report only on those matters within their control?	:	:	:	
5. Are reports made on the internal control system?	:	:	:	
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Overall, is the reporting process satisfactory?	:	:	:	
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ENCLOSURE (3)

