



## UNITED STATES MARINE CORPS

MARINE CORPS AIR BASES WESTERN AREA MIRAMAR  
PO BOX 452001  
SAN DIEGO CA 92145-2001

ABO 5200.1C

Compt

7 NOV 2001

### AIR BASES ORDER 5200.1C

From: Commander  
To: Distribution List

Subj: INTERNAL MANAGEMENT CONTROL PROGRAM (IMCP)

Ref: (a) OMB Circular A-123 Revised 21 Jun 95  
(b) Federal Managers' Financial Integrity Act of 1982  
(31 U. S. Code 3512)  
(c) SECNAVINST 5200.35D  
(d) MCO 5200.24C

Encl: (1) Standard List of MCABWA Assessable Units  
(2) Forms related to Performance of Internal Control  
Evaluations  
(3) Reporting the Results of Audits/inspections/Reviews

Report Required: Management Control Program Annual Report  
(Report Control Symbol DD-COMP(AR)1618(5200))

1. Purpose. To provide policies, procedures and reporting requirements for the review and improvement of internal control systems which reduce the potential for waste, abuse, mismanagement, fraud and unfavorable public opinion within the Marine Corps Air Bases Western Area (MCABWA) activities.

2. Cancellation. ABO 5200.1B.

3. Summary of Revision. Reporting requirements have been simplified and changed to be consistent with current Marine Corps Orders for the Internal Management Control Program. The due date for the reports on the results of Inspections/ Audits/ Reviews for the annual period ending 31 August must be submitted to this command no later than five working days prior to the ending period for submission to Commander Marine Forces Pacific (MARFORPAC) no later than one working day following the ending period.

4. Background. The Budget and Accounting Procedures Act of 1950 requires that each agency head establish and maintain systems of accounting and internal controls. In August 1980, the General Accounting Office (GAO) reported widespread control weaknesses in the Federal Government. As a result, reference (a) was issued in an effort to improve controls. It defined requirements and

responsibilities in order to transform the 1950 Act into reality. For further emphasis, in September 1982, Congress passed reference (b). This Act requires each executive agency's internal accounting and administrative controls be established per standards prescribed by the Comptroller General. The Act also requires the Office of Management and Budget (OMB) to establish, in consultation with the GAO, guidelines for agencies to use in establishing, maintaining, evaluating, improving and reporting on their internal control systems. Additionally, an annual statement is required from the head of each executive agency to the President and Congress stating whether or not the agency's internal control systems comply with the requirements of the Act, identifying the agency's internal control weaknesses, and its plans for correcting the weaknesses. Per references (c) through (d), provide basic guidance for implementing the Internal Management Control Program within the Department of the Navy (DON) and Marine Corps. This Order provides policy, procedures and requirements for implementation of the Internal Management Control Program within MCABWA using standardized forms, definitions and procedures to meet the requirements per the references.

5. Information. Air Station Commanders and Department Heads are responsible for establishing, monitoring, and reviewing internal controls for their activities. Internal controls will be incorporated into the work process to provide reasonable assurance that resources are being safeguarded, information is accurate and that laws, regulations and policies are adhered to that will achieve economy and efficiency. As such, the Internal Management Control Program applies to all programs and functions. It is not applicable solely to the financial management area.

a. Policy. It is the policy of the COMCABWEST that all activities develop, implement, maintain, review and improve accounting and administrative controls. All commanding officers and management level supervisors will maintain a control-conscious environment and actively involve themselves by evaluating their internal control systems on an ongoing basis to ensure adequacy. Standards (principles) which should normally be used by managers in the establishment, maintenance, review and improvement of internal control systems are provided in appendix A, enclosure (1), reference (d). All levels of management will comply with the guidelines outlined in reference (d) and this Order.

b. Procedures. The Internal Management Control Program consists of the following steps:

(1) Segment the Activity. The Command will establish and maintain an inventory of all Management Control Program functions by department based on the official Standard List of MCABWA Assessable Units as shown in enclosure (1). Managers should review the Standard List of MCABWA Assessable Units to ensure that all functions under their control have been identified as belonging to them. If the inventory for a department is incomplete, managers will contact the command program coordinator, Comptroller, for guidance.

(2) Establish Performance Objectives. Each manager is responsible and accountable for effective and efficient control of functions/programs/resources. Positive accomplishment, as well as deficiencies, in carrying out responsibilities must be duly noted in appraisals/fitness reports and appropriate disciplinary actions must be taken for violations of internal control responsibilities. If applicable, performance appraisals should also evaluate audit follow-up and audit implementation performance.

(3) Prepare an Internal Control Plan (ICP). The ICP is a summary 5-year plan (updated annually) that indicates the number of internal and external reviews performed and the number of follow-on internal control evaluations planned. An internal control evaluation must be conducted for each Assessable Unit (AU) at least once in a 5-year period.

(4) Perform Internal Control Evaluations. Internal control evaluations include both internal and external reviews. The purpose of these reviews is to determine, through a detailed examination of an AU, whether ample control measures exist and are functioning to help prevent or detect the occurrence of losses, errors, or irregularities. Each review should identify weak, nonexistent controls and describe the action necessary to correct the noted deficiencies. Every review must be performed and documented in a manner which provides the activity commanders and this command reasonable assurance that internal control objectives have been met.

(a) Internal Reviews. This is a comprehensive examination of all or part of an AU by the responsible manager to determine the adequacy of controls employed, to determine the operational compliance with those controls, and to identify and correct weaknesses/deficiencies in the internal control system.

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(b) External Reviews. This is an examination of all or part of an AU to determine the effectiveness of operational compliance with established controls, and to identify and correct weaknesses/ deficiencies in the internal control system. This type of examination is accomplished through audits, inspections, investigations, external reviews, computer security reviews, financial system reviews, management consulting reviews, action team results, and other forms of reviews or studies. Activity managers simply report the material weaknesses detected in an external review and take appropriate action to ensure corrective action is implemented on the identified weaknesses.

6. Action

a. Commanders will ensure that the provisions of this Order are implemented, that responsible managers actively participate in the Internal Management Control Program, and that the reporting requirements (see Paragraph 6f) are adhered to. Additionally, their participation in the Internal Management Control Program will be accurately evaluated in the performance appraisal process.

b. The Assistant Chief of Staff (AC/S), G-8, MCABWA is assigned cognizance over MCABWA's Internal Management Control Program.

c. The Internal Review Officer, Internal Review Division, MCABWA/MCAS Miramar will:

(1) Coordinate all reporting requirements for the Internal Management Control Program.

(2) Consolidate required reports information from all departments/commands for submission to Headquarters, U.S. Marine Corps (HQMC).

(3) Establish quality assurance procedures to ensure that the program has been fully and effectively implemented and is being maintained.

d. The Inspector, MCABWA will:

(1) Evaluate compliance with this Order during inspections or investigations.

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(2) Identify and report major internal control accomplishments and/or deficiencies identified during inspections or investigations and identify impediments to resolving such inadequacies.

e. Each Station commander and all other designated responsible managers will actively participate in the Internal Management Control Program and will monitor identified weaknesses to ensure that corrective action is implemented in a timely manner. Copies of management control evaluations (internal and external), and all related documents (local reports, worksheets, and working papers), as well as supporting information will be retained for five years from the date of submission.

f. Reporting Requirements

(1) Reviews. A Review must be performed at least once every five years. AUs are segmented into DoD functional categories which are described in enclosure (1). The results of the reviews are due to this command by 25 August of each year.

(2) Management and Alternate Management Control Reviews. Activities will prepare a report on the results of Internal or External Reviews per the guidance and format contained in enclosures (2) and (3). These reports will be submitted to the appropriate activity functional manager for annual periods ending 31 August. Functional managers and/or department heads must then submit all input to the activity commander (Comptroller) for total activity submission to this command not later than 5 working days prior to the ending period.

  
D. J. MCDANIEL  
Chief of Staff

DISTRIBUTION: A



**UNITED STATES MARINE CORPS**

MARINE CORPS AIR BASES WESTERN AREA MCAS MIRAMAR  
P O BOX 452001 SAN DIEGO CA 92145-2001

ABO 5200.1C Ch 1

G-8

DEC 29 2003

AIR BASES ORDER 5200.1C Ch 1

From: Commander  
To: Distribution List

Subj: INTERNAL MANAGEMENT CONTROL PROGRAM (IMCP)

1. Purpose. To direct pen changes to the basic Order.

2. Action

(a) On page 4, paragraph 6c, change "The Internal Review Officer, Internal Review Division" to read "The Business Practices Officer, Business Practices Division."

(b) On page 2, enclosure (3), paragraph 2i, add the following: "For those monthly, quarterly or annual reporting requirements specify the most current completion date."

(c) On page D-2 of appendix D, paragraph 4, change "Internal Review Officer" to read "Business Practices Officer."

3. Filing Instructions. File this change transmittal directly behind the signature page of the basic Order.

P. C. CHRISTIAN  
Chief of Staff

DISTRIBUTION: A

Standard List of MCABWA Assessable Units

1. <u>RESEARCH, DEVELOPMENT, TEST &amp; EVAL</u>	N/A
2. <u>MAJ. SYSTEMS ACQUISITION</u>	N/A
3. <u>PROCUREMENT</u>	
3A. PROCUREMENT ADMIN & MGMT	
3B. MAJ. SYSTEM/EQUIP/SUPPLY PROCUREMENT	
3C. MIN. SYSTEM/EQUIP/SUPPLY PROCUREMENT	
3D. OTHER PROCUREMENT (GOV'T PURCHASE CARD)	
4. <u>CONTRACT ADMINISTRATION</u>	
4A. CONTRACT ADMIN & MGMT	
4B. RECEIPT, VERIFICATION AND Q.A.	
4C. OTHER ADMINISTRATION AND MANAGEMENT	
4D. HIGH TECH ELECTRONIC EQUIP CONTRACTS	N/A
4E. FACILITIES DESIGN AND SUPPORT CONTRACTS	
5. <u>FORCE READINESS (ACTIVE AND RESERVE)</u>	N/A
6. <u>MANUFACTURING, MAINT. &amp; REPAIR</u>	
6A. MANUFACTURING, MAINT. & REPAIR ADMIN & MGMT	
6B. DEPOT LEVEL PROG. REQ. FORMULATION & EXECUTION	N/A
6C. DEPOT LEVEL OPERATION & QUALITY CONTROL	N/A
6D. AIRCRAFT MAINT. & REPAIR	
6E. GARRISON MOBILE EQUIP. MAINT. & REPAIR	
6F. TACTICAL VEHICLES AND EQUIPMENT MAINT. & REPAIR	
6G. WEAPONS MAINT. & REPAIR	
6H. OTHER EQUIPMENT MAINT. & REPAIR	
6I. MATERIALS, PARTS, SUPPLIES & TOOLS MAINT. & REPAIR	
6J. OTHER MAINT. & REPAIR	
6K. COLLATERAL EQUIPMENT MAINT. & REPAIR	
6L. MOTOR TRANSPORT MAINT. & REPAIR	
6M. ORGANIC EQUIPMENT MAINT. & REPAIR	
7. <u>SUPPLY OPERATIONS</u>	
7A. SUPPLY ADMIN & MGMT	
7B. SUPPLY ACQ. RECEIPT, AND ISSUE FUNCTIONS	
7C. STORAGE, WAREHOUSING, AND INVENTORY CONTROL	
7D. OTHER SUPPLY OPS	

ENCLOSURE (1)





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15. OTHER

- 15A. TRANSPORTATION/TAD
- 15B. AIR FACILITY/MARINE HELICOPTER SQUADRON ONE
- 15C. CLASSIFIED MATERIAL
- 15D. PERSONNEL SECURITY
- 15E. PHYSICAL SECURITY
- 15F. CHILD DEVELOPMENT CENTER
- 15G. HAZARDOUS WASTE DISPOSAL


ENCLOSURE (1)





Forms Related to Performance of Internal Control Evaluations

IDENTIFYING THE EVENT'S LIFE CYCLE	
Assessable Unit (AU)	Air Station & Department
STEP 3: DESCRIBE THE EVENT'S LIFE CYCLE. <i>(How do I do the job?)</i>	
<p>Purpose/Instructions: The purpose of this step is to: (1) List the steps and related controls used to accomplish the Assessable Unit (AU), including inputs, processes and outputs. If steps are already identified in department flowcharts, instructions, orders, SOP's, desktop procedures, then simply identify the source. (2) Brainstorm/list the risks associated with the AU. These risks can usually be described in terms of what can go wrong.</p>	

MCABWA 5200/2 (11-91) Retain this form on file.  
(Updated 6-01)

ENCLOSURE (2)

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Forms Related to Performance of Internal Control Evaluations

<b>TESTING THE CONTROLS</b>	
Assessable Unit (AU)	Air Station & Department
<b>STEP 4: TESTING THE CONTROLS</b> This step answers what function is performed and who performs it.	
Purpose/Instructions: This step tests the controls presently in effect using sample testing, observations, and interviews. Testing must be fully documented by identifying: <ul style="list-style-type: none"><li>(1) The transactions, documents, reports, etc. that were tested.</li><li>(2) Steps and actions observed.</li><li>(3) Personnel interviewed and their AU responsibilities.</li></ul> Provide a statement to explain whether controls were adequate, weak, nonexistent or excessive. Weak, nonexistent, or excessive controls are weaknesses requiring corrective action.	

MCABWA 5200/2 (11-91)

Retain this form on file.

(Updated 6-01)

ENCLOSURE (2)

Forms Related to Performance of Internal Control Evaluations

<b>RESULTS OF THE REVIEW</b>	
Assessable Unit (AU)	Air Station & Department
<b>STEP 5: SCOPE OF THE REVIEW AND RESULTS OF THE TESTING</b>	
Purpose/Instructions: This step identifies the scope (what was evaluated) of the review; identifies material weaknesses detected in the review; and documents plans for corrective actions.	
Scope of the Review:	
Material Weaknesses:	
Plans for Corrective Actions: (Include an estimated completion date for each corrective action or the actual date action was completed. If a particular corrective action is outside your area of responsibility, identify the individual, division, or organization that has the responsibility for the weakness.)	
Review Conducted By:	Date:
Review Approved By:	Date:

MCAEWA 5200/2 (11-91) Retain this form on file.  
(Updated 6-01)

ENCLOSURE (2)

REPORTING THE RESULTS OF AUDITS/INSPECTIONS/REVIEWS

INSTRUCTIONS FOR COMPLETION  
(RCS DD-5200-4)

1. Transmittal. A letter of transmittal for the report of the Results of Internal Control Evaluations must be submitted per the guidance and format provided in Appendix A.

2. Reporting the Results of Audits/Inspections/Reviews. This report is used to identify audits, inspections, or reviews that occurred in the current annual reporting period, and to identify any reportable findings (material weaknesses) that require follow-up. If a new material weakness was both identified and fully corrected in the current annual reporting period it will not be included here, but will be reported as an accomplishment in the letter of transmittal (see Appendix A). A report of the Results of Audits/Inspections/Reviews must include a separate page for each Assessable Unit (AU) within the reporting unit. This report must be completed and submitted in the format provided in Appendix B, per the following guidance:

a. Air Station and Department. Identify the reporting Air station and Department.

b. Point of Contact (POC) Name and Telephone Number. Identify the activity's point of contact for any questions that may arise.

c. Report for the Annual Period Ending. Identify the annual period ending date of 31 Aug (year).

d. AU Number and Title. Identify the function number and title from the Standard List of Assessable Units in Enclosure 1.

e. Were any of the Audits/Inspections/Reviews Conducted on this AU during this annual reporting period? Answer yes or no.

(1) If Yes. Fill in the rest of the form to include Section/Organization Conducting Audit/Inspection/Review, whether the Audit/Inspection/Review was a full or partial review of the Assessable Unit, date it was completed, and the Results of the Audit/Inspection/Review.

ENCLOSURE (3)

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(2) If No. It is the manager's responsibility to perform an internal inspection/review or arrange for an external organization to conduct an inspection/review once every five years. In other words, the manager should use the Self Review Steps 1-5 worksheets, (Enclosure 2,) or coordinate with external auditors or inspectors to schedule an inspection of the function. **The inspection must be well documented.**

f. Section/Organization Conducting the Audit/Inspection/Review. Identify all that apply to the Audit/Inspection/Review to include, but not limited to the DoD Inspector General (IG), Commanding General's Inspection Program (CGIP), Fleet Maintenance Organization (FASMO), Comptroller - Internal Review, Naval Audit Service (NAS), monthly/Quarterly/ Annual Reporting Requirement or other inspection. For other than the above mentioned, please specify the name of the auditing/inspecting entity.

g. Full or Partial review of the Function. Identify whether the review of the AU covers all of that function or only part of that function.

h. Risk Element. Identify from the following six categories which one(s) was (were) covered in the Audit/Inspection/Review. The categories are: Environmental, Financial, Health, Program Management, Safety, and Security.

i. Date. Specify the completion date of the Audit, Inspection, or Review.

j. Results of Audit/Inspection/Review. Identify whether the review had findings that need to be reported to higher command or not. If there were Reportable Findings to Higher Command then fill out and enclose a Material Findings Worksheet (Appendix B page B-2).

k. Title and Brief Description of Material Weakness(es). Identify a short title and briefly describe each reported material weakness.

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1. Brief Description of Corrective Action Milestone(s). Briefly describe corrective actions taken or planned as milestones for each reported material weakness (i.e., revising directives or standard operating procedures, revising reports and schedules, obtaining equipment or personnel to improve effectiveness and efficiency, completing training to improve personnel competence, etc.).

m. Actual/Planned Completion Dates. Identify the actual or planned completion date for each corrective action milestone identified for a reported material weakness in "MMDDYYYY" format.

3. Submission of Report to COMMARFORPAC. Commanders will consolidate all internal reports into a single air station report and submit the report to COMMARFORPAC (AC/S, Comptroller) via COMCABWEST (Comptroller) no later than 5 working days prior to 31 August, annually for appropriate review and endorsement. The report will be completed and submitted in the format outlined in Appendix C. If there are material weaknesses, then the Material Findings Worksheet must be attached (See Appendix B page B-2).

4. Submission of COMCABWEST Report to CMC. MCABWA will consolidate all Air Station reports into a single COMCABWEST report and submit the report to CMC (RFR/MMEA) via COMMARFORPAC (AC/S, Comptroller) for appropriate review and endorsement, no later than 1 working day following the end of the reporting period each year. Appendix D provides a recommended format for submission.

ENCLOSURE (3)

APPENDIX A

LETTER OF TRANSMITTAL  
FROM DEPARTMENT TO AIR STATION COMPTROLLER

5200  
(date)

From: Unit Commanding Officer/Dept Head/Division Head/Section Head  
(as appropriate)  
To: Commanding General/Officer (as appropriate) of the Air  
Station (Attn: Comptroller)  
Via: Reporting Officer's Chain of Command  
Subj: RESULTS OF INTERNAL CONTROL EVALUATIONS (RCS DD-5200-04)  
Ref: (a) MCO 5200.24C  
(b) ABO 5200.1C  
(List other references as appropriate)  
Encl: (1) Standard list of MCABWA Assessable Units  
(2) Reporting the Results of Audits/Inspections/Reviews

1. Per the requirements outlined in the references, (if other references apply, identify all applicable references), the enclosure(s) is (are) hereby submitted for the annual period ending 31 Aug (year).

2. Identify any actions taken to improve the effectiveness and efficiency of internal controls and to promote a control-conscious environment within the command which are not addressed in the enclosure. If a new material weakness was both identified and fully corrected within the current annual reporting period, it would not normally be addressed in the enclosure and should be described as an accomplishment here.

3. This office (has/has not) taken appropriate and conscientious action to review and improve internal control systems per (identify applicable references). The system of internal controls in effect for the annual period ended 31 Aug (year) provides reasonable assurance that the standards and objectives of internal control contained in (identify applicable references) are achieved (except as identified below). (If reasonable assurance is not achieved for a function/program/resource state the rationale for the determination here.)

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4. Military fitness reports and Performance Appraisals of civilian managers were reviewed to ensure that they reflect required audit recommendation implementation and internal control responsibilities.

SIGNATURE

Air Station & Department			
Assessable Unit Number & Title (Take from Stan	POC Name & Phone No.	Report for the Annual	
		Period Ending:	31-Aug-XX
<b>Were any of the following Audits/Inspections/Reviews Conducted on this Assessable Unit during this annual reporting period?</b>			
<small>(If the function has not been reviewed in the last five years it is the managers responsibility to do an internal inspection/review or arrange for an external organization to conduct an inspection/review.</small>			
<small>In other words, the managers should use the Self Review Steps 1-5 worksheets or get somebody else to inspect the function. <b>The inspection must be well documented.</b></small>			
Section/Organization Conducting Audit			
/Inspection/Review (Circle/Underline all that apply)			
<b>CGIP/FASMO/MCAAT/MCNAFAS</b>	<b>Full or Partial review of the</b>		<b>Results of Audits/</b>
<b>Name/Title of Inspection:</b>	<b>Function (Circle/Underline)</b>		<b>Inspections/Reviews (Circle/Underline)</b>
<b>Comptroller - Internal Review</b>			
<b>Name/Title of Review:</b>	<b>Full / Partial</b>	<b>Date:</b>	<b>No Reportable Findings/</b>
<b>External Audit Agencies (e.g. NAS; DoDIG; &amp; GAO)</b>	<b>**Risk Element:</b>		<b>*Reportable Findings to Higher Command</b>
<b>Name/Title of Audit:</b>	<b>Full / Partial</b>	<b>Date:</b>	<b>No Reportable Findings/</b>
<b>Monthly/Quarterly/Annual Reporting Requirement</b>	<b>**Risk Element:</b>		<b>*Reportable Findings to Higher Command</b>
<b>Name of Report:</b>	<b>Full / Partial</b>	<b>Date:</b>	<b>No Reportable Findings/</b>
<b>Other (List- e.g. Credit Card; FA ; Physical Security Survey)</b>	<b>**Risk Element:</b>		<b>*Reportable Findings to Higher Command</b>
	<b>Full / Partial</b>	<b>Date:</b>	<b>No Reportable Findings/</b>
	<b>**Risk Element:</b>		<b>*Reportable Findings to Higher Command</b>
<b>*If there are Reportable Findings to Higher Command</b>	<b>Full / Partial</b>	<b>Date:</b>	<b>No Reportable Findings/</b>
<b>**Risk Element Categories: (Environmental; Financial; Hea</b>	<b>**Risk Element:</b>		<b>*Reportable Findings to Higher Command</b>
MCABWA 5200/4 Updated (10-01)			

Reporting The Results of Audits/Inspections/Reviews

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Reporting The Results of Audits/Inspections/Reviews

MATERIAL WEAKNESS(ES) FORMAT

Air Station and Department:  
Command Point of Contact and Telephone/Autovon Number:  
Report for the Annual Period Ending:

<u>Title &amp; Brief Description of Material Weakness(es)</u>	<u>Brief Description of Corrective Action Milestone(s)</u>	<u>Actual/Planned Completion Dates</u>
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## APPENDIX C

LETTER OF TRANSMITTAL  
FROM AIR STATIONS TO MCABWA5200  
(date)

From: Commanding General/Officer (as appropriate), command  
To: Commanding General Marine Forces Pacific (AC/S, Comptroller)  
Via: Commander, Marine Corps Air Bases Western Area

Subj: RESULTS OF INTERNAL CONTROL EVALUATIONS (RCS DD-5200-04)

Ref: (a) MCO 5200.24C  
(b) ABO 5200.1C  
(List other references as appropriate)

Encl: (1) Standard list of MCABWA Assessable Units

1. Per the requirements outlined in the references (if other references apply, identify all applicable references), the enclosure(s) is (are) hereby submitted for the annual period ended 31 Aug (year).
2. Identify any actions taken to improve the effectiveness and efficiency of internal controls and to promote a control-conscious environment within the command which are not addressed in the enclosure. If a new material weakness was both identified and fully corrected within the current annual reporting period, it would not normally be addressed in the enclosure and should be described as an accomplishment here.
3. This office (has/has not) taken appropriate and conscientious action to review and improve internal control systems per (identify applicable references). The system of internal controls in effect for the annual period ended 31 Aug (year) provides reasonable assurance that the standards and objectives of internal control contained in (identify applicable references) are achieved (except as identified below). (If reasonable assurance is not achieved for a function/program/resource state the rationale for the determination here.)

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4. Military fitness reports and Performance Appraisals of civilian managers were reviewed to ensure that they reflect required audit recommendation implementation and internal control responsibilities.

SIGNATURE

7 NOV 2001

## APPENDIX D

LETTER OF TRANSMITTAL  
TO COMMANDANT MARINE CORPS (RFR)5200  
(date)

From: Commander, Marine Corps Air Bases Western Area  
To: Commandant of the Marine Corps (RFR/MMEA) Headquarters, U.S.  
Marine Corps 3270 Russell, Quantico, VA 22134  
Via: Commander, Marine Forces Pacific

Subj: MANAGEMENT CONTROL CERTIFICATION STATEMENT AND RESULTS OF  
MANAGEMENT CONTROL EVALUATIONS

Ref: (a) MCO 5200.24C

Encl: (1) List of Assessable Units

1. This command has evaluated the system of internal, administrative and accounting controls in effect during the period ending 31 August (year). The evaluation was performed per Marine Corps policy contained in the reference. No material weaknesses were identified this reporting period.
2. I have reasonable assurance that management controls are in place and operating effectively and the objectives of the Federal Managers' Financial Integrity Act were achieved.
3. Information to support the certification statement was derived from management reviews, audits, inspections, investigations and other management information, such as knowledge gained from daily operations of programs and functions. During this reporting period this command had (number) Management Control Reviews (these are Internal to the reporting department) and (number) Alternative Management Control Reviews (these are External to the reporting department) of the assessable units identified in the enclosure.

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**7 NOV 2001**

4. Questions concerning the information contained herein may be addressed to Mr. K. W. Moser, Internal Review Officer, AC/S G-8, DSN 267-1634.

W. G. BOWDEN

Copy to:

AC/S G-8

CO, MCAS Yuma (Comptroller)

CO, MCAS Camp Pendleton (Comptroller)