



UNITED STATES MARINE CORPS

MARINE CORPS BASE HAWAI'I
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MCBHBul 7511
S-8
19 Nov 2024

MARINE CORPS BASE HAWAI'I BASE BULLETIN 7511

From: Commanding Officer
To: Distribution List

Subj: ANNUAL RESOURCE, EVALUATION & ANALYSIS AUDIT PLAN FOR
FISCAL YEAR 2025

Ref: (a) BaseO 7201.2B
(b) DON Memo dtd 29 Jan 2015, Revised Document Retention
Policy
(c) MCO 5200.24D
(d) MCO 7300.21B

Encl: (1) Financial Management Evaluation and Analysis for
Fiscal Year 2025

1. Purpose. Per the references, the annual Resource, Evaluation & Analysis (RE&A) audit plan provides the command with the capacity to have adequate management controls in place to ensure resources are used efficiently and effectively.

2. Background. The plan includes Managers' Internal Control Program (MICP) Statements of Assurance; internal review evaluations of management and financial issues for Project, Organization, Expenditure Type, Task (POET); cash verifications of authorized change funds; coordination, response and follow-up for all external audits; and related programs and functions as may be requested by the Marine Corps Base Hawai'i (MCBH) Commanding Officer or Department Directors.

3. Action

a. Comptroller. Ensure audit requirements and evaluations are completed.

b. Directors, MCBH

(1) Appointed as Fund Managers; their deputies will serve as Alternate

Fund managers for their respective POETs, upon completing Budget Execution and Fiscal/Appropriations Law training. Attend refresher Fiscal/Appropriations Law training every three years.

(2) Notify appropriate personnel within their respective departments of the audit schedule listed in the enclosure.

(3) Provide supporting documents to comply with audit sample requests, internal controls and audit requirements identified and requested by the RE&A Officer.

(4) Maintain financial documents on file for ten (10) years to support future audit requests in accordance with references (a) and (b).

(5) Provide written responses for all discrepancies identified during audits within 30 days after receiving the formal audit report from the RE&A Officer.

c. RE&A Officer. Conduct the following fiscal year 2025 audits:

(1) MICP. The objective is to ensure compliance with reference (c). Detailed evaluations of financial documents and assessable function management controls will provide the basis for the submission of the MICP and annual statements of assurance. These statements are submitted to Marine Corps Installation Pacific (MCIPAC). The following documents are required from all directorates for this audit:

(a) MICP statements must contain one of the following declarations:

1. Modified. I have reasonable assurance that the controls within my programs and/or processes sufficiently address my financial and operational risks except for those material weaknesses or reportable conditions identified.

2. Unmodified. I have reasonable assurance that the controls within my programs and/or processes sufficiently address my financial and operational risks. There are no material weaknesses or reportable conditions.

(b) Assessable Function Manager appointment letter.

(c) Internal Control Review Certification Form which contains the following documents:

1. Process flow description.
2. Risk Assessment.
3. Control Assessment.

(d) A new MICP application was launched in 2021. This application allowed MICP Managers, Coordinators, and their Subject Matter Experts (SMEs) to work on their assessments online. RE&A assigned the functions to the Directorates and sent reminders to finish their assessments before the deadline. The biggest hurdle last year was to obtain access to the Managers Internal Control Remediation & Reporting (MICRR) website to work on the MICP assessments. Now, that all Directorates have access to the MICRR website, RE&A expects a smoother MICP process this year.

(2) Annual POET Financial Inspections. The objective of these inspections is to evaluate appointment letters, fiscal transactions, budgeting functions, and internal controls to determine compliance with laws, regulations, directives, and orders. The inspections will be coordinated with each respective POET.

(3) Quarterly Cash Verifications. Unannounced cash verifications will be conducted per reference (d). The objective of the cash verification is to determine whether cash is being handled correctly and properly documented. Performing cash verification will also ensure proper internal controls are in place to effectively safeguard assets. These audits will not be listed in the enclosure to avoid advance notifications to the cash custodians.

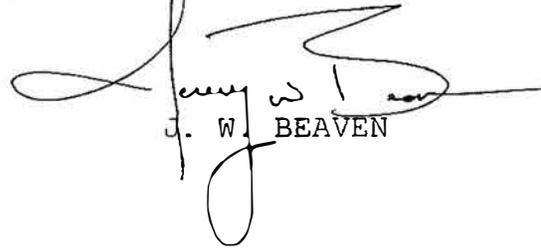
(4) Special Audit Requests. The Commanding Officer and Department Directors may request special audits and evaluations at any time during the fiscal year. The objective of the evaluation should be specified within the request. The audit and/or evaluation conducted by the RE&A team will include a determination of compliance with all applicable laws, regulations, directives and orders; previously identified deficiencies and Recommendations; and adequacy of internal controls.

(5) Qualified Recycling Program (QRP) Audit. Review of the QRP files with emphasis on financial records and costs and profits of the recycling sales program. Audit is conducted annually.

(6) External Audit Agencies. Plan, coordinate, and schedule entrance and exit briefs; arrange for audit workspace; act as the liaison between external auditors and the command's personnel in the audit's area of focus; conduct required follow-up evaluations to determine whether recommendations were implemented; and ensure Headquarters Marine Corps is apprised of the audit and results.

4. Applicability. This Bulletin is applicable to MCBH directorates and subordinate commands.

5. Point of Contact. Questions or concerns pertaining this Base Bulletin is the Deputy S-8 at (808) 496-7731.



J. W. BEAVEN

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Financial Management Evaluation and Analysis
Fiscal Year 2025 Schedule

<u>Month/Year</u>	<u>Unit/Department</u>	<u>Assessable Function/Review</u>
Dec 2024 - Feb 2025	All	Managers' Internal Control Program
December 2024	S-1 Base Adjutant	Internal POET review
	S-1 Personnel Security Program	Internal POET review
	S-1 Postal	Internal POET review
	S-1 IPAC	Internal POET review
	S-1 Funeral Details	Internal POET review
January 2025	Comptroller	Payroll Certifiers
	S-6 CISD	Internal POET review
	PS- HQBN	Internal POET review
	PS- Command Staff	Internal POET review
February 2025	PS- MCAS	Internal POET review
	S-5 Commstrat	Internal POET review
	S-5 Plans	Internal POET review
March 2025	S-7 Fire Protection	Internal POET review
	S-7 Installation Protection	Internal POET review
	S-7 Uniform	Internal POET review
	S-7 EOC	Internal POET review
	S-7 Water Front Ops	Internal POET review
April 2025	Comptroller	Payroll Certifiers
	S-4 Facility Svc	External POET review
	S-4 Vehicle Lease	External POET review
	S-4 R&M Construction	External POET review
	S-4 GM&E	External POET review
May 2025	S-4 Environmental	External POET review
	S-4 Environmental- QRP	External POET review
June 2025	S-4 Supply	External POET review
	S-8 Utilities	Internal POET review
July 2025	Comptroller	Payroll Certifiers
	SS- Safety	Internal POET review
	S-8 Comptroller	Internal POET review
August 2025	S-3 Current Ops and Range	Internal POET review

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19 Nov 2024

\SS- Chaplain

Internal POET review