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JAN 1987 - DESTROY
SECNAVINST 5215.5B Part II,Chap 1
Par 11010(1)(b)
RETENTION - 2 YEARS

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NREAD
29 Aug 1985

From: Director, Natural Resources and Environmental Affairs Division, Marine Corps Base, Camp Lejeune
To: Commanding General, Marine Corps Base, Camp Lejeune
Via: Assistant Chief of Staff, Facilities, Marine Corps Base, Camp Lejeune

Subj: REPORT ON THE RESULTS OF MANAGEMENT CONTROLS REVIEW

Ref: (a) BO 7000.4A

Encl: (1) Management Controls Review for Soils and Wetlands Management

1. In accordance with the reference, a management control review was conducted of soil and wetland management. Results of the review are provided as the enclosure.

J. I. WOOTEN

Writer: P. E. Black, NREAD, x5003
Typist: J. Cross 29Aug85

REPORT OF MANAGEMENT CONTROL REVIEW

Function: Management of Natural Resources

Subfunction: Soil and Wetlands management

General Staff Office: Assistant Chief of Staff, Facilities

Division/Branch: Natural Resources & EnvironAffairs Div. Phone: 451-2083/1690/2195

Statement of Subfunction Purpose: To assure compliance with MCO P11000.8B, applicable County, State and Federal law and to provide a well managed training environment aboard Camp Lejeune.

Number of personnel assigned to perform subfunction: 2

Supervisor Grade: GS-11 MOS/Job Series: 408

Employee Grade Range: GS-6 MOS/Job Series: 408

References applicable to subfunction:

1. MCO P11000.8B
2. BO 11000.1A
3.
4.
5.

Report Requirements

	Title	Recipient	Frequency
1.	Summary of Environmental/Natural	CMC (Code LFL)	Ann
2.	Resources Management		
3.	Annual Operational Plan	CMC (Code LFL)	Ann
4.	DOD Conservation Award	CMC (Code LFL)	Semi-Ann
5.			

Impact of subfunction on other areas of the command:

Previous Audits/Reviews: IG Inspection

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

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

ENCLOSURE (1)

ANALYZING THE CONTROL ENVIRONMENT

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
FACTOR: ORGANIZATIONAL STRUCTURE			
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		
FACTOR: POLICIES/PROCEDURES			
1. Are policies and procedures...	X		
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?			
FACTOR: PERSONNEL			
1. Do personnel practices include:	X		
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		

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 delinate 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	Expenditures for soil conservation are not identified by Fund Administrator 23.
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
FACTOR: APD CONSIDERATIONS			Not applicable
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?			
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?			
Overall, are ADP systems satisfactory ?			
FACTOR: REPORTING			
1. Are reports timely, accurate, useful, and distributed to appropriate users?	X		
2. Do progress or performance reports show comparisons with planned performance, budget allowances, and/or past performance?	X		
3. Are reports made in accordance with prescribed directives?	X		
4. Are personnel required to report only on those matters within their control?		X	Significant amount of work is done by Base Maintenance
5. Are reports made on the internal control system?	X		
Overall, is the reporting process satisfactory?	X		

LIST OF SUBFUNCTIONS AND EVENT CYCLES

General Staff Office: Assistant Chief of Staff, Facilities

Division/Section: Natural Resources and Environmental Affairs Division

Function: Management of Natural Resources

Subfunction	Event Cycles
Soil and wetlands management	1. Review of proposed projects for impact and recommended protection measures. 2. On-site monitoring and follow-up reporting during project implementation. 3. Field surveys of recurring land management and utilization activities. 4. Identification of discrepancies and recommended corrective actions. 5. Submittal of real property maintenance project to Base Maintenance.

Prepared by: PETER E. BLACK Date: 29Aug85

Reviewed by: JULIAN I. WOOTEN Date: 29Aug85

MANAGEMENT CONTROL OBJECTIVES AND TECHNIQUES

General Staff Office: Assistant Chief of Staff, Facilities

Division/Branch: Natural Resources and Environmental Affairs Division

Function: Management of Natural Resources

Subfunction: Soil and Wetland Management

Event Cycle	Risk	Control Objectives	Control Techniques	Working Papers Number
1. Review of proposed projects for impact and recommended protection measures	1. Failure of action sponsor to submit projects for review	Require action sponsor to submit projects for review	BO 11000.1B MCO P-11000.8B	
	2. Inadequate scope of work	Require adequate scope of work or resubmittal		
	3. Protective recommendation made on a minimum of data and site evaluation	PWO must ensure that design, plans and specification are adequate, and environmental permits and required agency reviews are accomplished		
	4. Delay and increased cost of projects	To ensure projects are not delayed, or increase in cost because of failure to address environmental regulations.		

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MANAGEMENT CONTROL OBJECTIVES AND TECHNIQUES

General Staff Office: Assistant Chief of Staff, Facilities

Division/Branch: Natural Resources and Environmental Affairs Division

Function: Management of Natural Resources

Subfunction: Soil and Wetland management

Event Cycle	Risk	Control Objectives	Control Techniques	Working Papers Number
2. On-site monitoring and follow-up reporting during project	1. Failure to monitor and report	Monitor and report as work progresses	BO 11000.1D MCO P11000.8B	
	2. Inadvertant violations of public law	Prevent violations of public law		
	3. Failure to properly implement required environmental protection measures	Assure proper implementation of required environmental protection measures		
	4. Delays and increased costs of projects	Keep cost and delays to a minimum		
3. Field surveys of recurring land management and utilization activities	1. Accelerated soil erosion and wetlands damage and non-compliance with related regulations	To prevent, insofar as possible, damage to soil and wetlands and to ensure compliance with related regulations	MCO P11000.8B BO 11000.1B	

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MANAGEMENT CONTROL OBJECTIVES AND TECHNIQUES

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Division/Branch: ~~Natural Resources and Environmental Affairs Division~~

Function: Management of Natural Resources

Subfunction: ~~Soil and Wetland Management~~

Event Cycle	Risk	Control Objectives	Control Techniques	Working Papers Number
	2. Degradation of the military training environment	To prevent degredation to the training environment		
4. Identification of discrepancies and recommended corrective actions	1. Inaccurate backlog of work for Base Maintenance	To assist Base Maintenance in keeping an accurate backlog of work	MCO P11000.8B BO 11000.1B	
	2. Decreased effectiveness of maintenance/repair of real property	To increase effectiveness in the maintenance effort		
	3. Failure to provide expertise to Base Maintenance resulting in decreased efficiency	To provide expertise whenever required		

Prepared by: PETER E. BLACK Date: 29Aug85

Reviewed by: JULIAN T. WOOTEN Date: 29Aug85

ENCLOSURE (2)

MANAGEMENT CONTROL OBJECTIVES AND TECHNIQUES

General Staff Office: Assistant Chief of Staff, Facilities

Division/Branch: Natural Resources and Environmental Affairs Division

Function: Management of Natural Resources

Subfunction: Soil and Wetland Management

Event Cycle	Risk	Control Objectives	Control Techniques	Working Papers Number
5. Submittal of maintenance to Base Maintenance	No corrective action taken/timeliness of corrective action	To take corrective action at the earliest possible time	BO 11000.1B MCO P11000.8B	

Prepared by: PETER E. BLACK Date: 29Aug85

Reviewed by: JULIAN T. WOOTEN Date: 29Aug85

LISTING OF MAJOR DEFICIENCIES AND CORRECTIVE ACTIONS

Deficiency.

There is no up-to-date inventory of soil management and erosion control requirements.

Corrective Action.

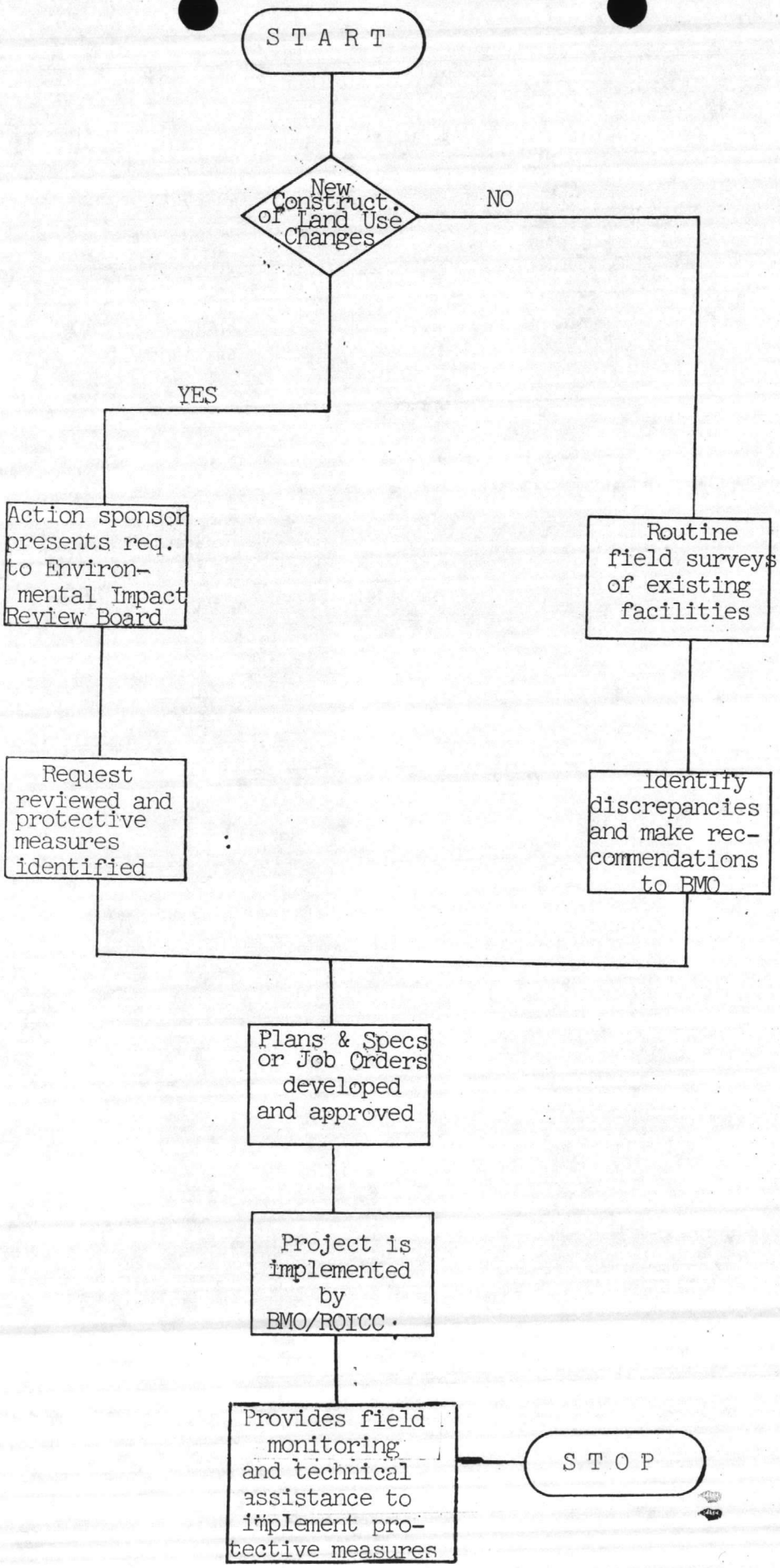
Long Range Management Plan is presently being updated and should be completed by the end of FY-86.

Deficiency.

Failure of the action sponsor to submit request for the review of maintenance and repair related projects as required by BO11000.1B.

Corrective Action.

Clearer instructions and guidance from the Chairman of the Environmental Enhancement Review Board.


START
New Construct. or Land Use Changes
NO
YES
Action sponsor presents req. to Environ- mental Impact Review Board
Routine field surveys of existing facilities
Request reviewed and protective measures identified
Identify discrepancies and make rec- commendations to BMO
Plans & Specs or Job Orders developed and approved
Project is implemented by BMO/ROICC
Provides field monitoring and technical assistance to implement pro- tective measures
STOP