



# MASTER DIRECTIVES

UNITED STATES MARINE CORPS  
MARINE AIRCRAFT GROUP 12  
1<sup>ST</sup> MARINE AIRCRAFT WING, MARFORPAC  
UNIT 37150  
FPO AP 96603-7150

IN REPLY REFER TO:

GruO 5041.5J  
S-1

'01 FEB 2002

GROUP ORDER 5041.5J

From: Commanding Officer  
To: Distribution List

Subj: COMMAND INSPECTION AND INTERNAL MANAGEMENT CONTROL PROGRAM

Ref: (a) MCO 5200.24C  
(b) MCO 5040.6  
(c) WgO 5200.1A  
(d) WgO 5041.1M

1. Purpose. To promulgate policies and procedures for the Marine Aircraft Group 12 (MAG-12) Internal Management Control Program and the Command Inspection Program in accordance with references.

2. Cancellation. GruO 5041.5H.

3. Background

a. Each commander/officer-in-charge is responsible for ensuring that resources under their purview are used efficiently and effectively, and that programs and operations are discharged with integrity and in compliance with applicable laws and regulations. The Internal Management Control Program is one tool available to assist them in this discharge of their duty. Other tools such as command inspections, evaluations, reviews, analyses, audits, and investigations are available as well. Implementation of the Marine Corps Internal Management Control Program at each activity is thus a leadership decision for the commander/manager on how best to ensure that the goals of the program are met. Commanders and managers are to consider their particular command/organizational level and situation, and use the mix of existing and ad hoc management tools most suitable for their activity to meet the requirement for an effective system of controls.

b. In order to preserve a high state of readiness within MAG-12, the Group Commander, with the assistance of his special staff sections, will inspect subordinate units on a frequent and regular basis. In accordance with references, each commander/officer-in-charge will have a plan for assessing the efficiency/performance of Functional Areas and Assessable Units (AU's) on an annual basis. The plan shall be documented in the annual training plan for each subordinate unit.

4. Information

a. Command Inspection Program Objective

(1) To evaluate the Group's effectiveness in performing all assigned missions, functions and tasks.

(2) To determine the adequacy of all resources available to the Group in the performance of all assigned missions, functions and tasks.

(3) To evaluate the effect of any deficiencies, in either administration or resources, on the ability of the inspected unit to perform all assigned missions, functions and tasks.

(4) To recommend, via the chain of command, appropriate actions to correct deficiencies.

(5) To ensure compliance with directives issued by higher authorities.

(6) To detect and prevent fraud, waste, abuse, discrimination, harassment and other practices prejudicial to good order and discipline.

b. Internal Management Control Program Objective

(1) Ensure obligations and expenditures comply with applicable laws and regulations.

(2) Ensure assets are safeguarded against waste, loss, unauthorized use or misappropriation.

(3) Ensure revenues and expenditures are properly accounted for and recorded.

(4) Establish controls consistent with the standards contained in higher directives.

(5) Continually monitor and improve the effectiveness of controls chosen for their programs.

c. Types of Inspections and Assessments. Refer to Wing Order P5041.1M, Paragraph 1006 and Wing Order 5200.1A, Paragraph 5.

d. Notification. Inspection schedules will be published as follows:

(1) By the Commandant of the Marine Corps for those functional areas covered by external-command agencies such as Marine Corps Administrative Analysis Team (MCAAT) and Field Maintenance Administrative Office (FSMAO), special interest inquiries, etc.

(2) By the Commander, Marine Forces Pacific and Commanding General, III Marine Expeditionary Force as deemed necessary.

(3) By the Commanding General, 1<sup>st</sup> Marine Aircraft Wing.

(4) By the Commanding Officer, Marine Aircraft Group 12.

(5) By subordinate commanders, as necessary, to discharge command responsibilities.

e. Grading System. Refer to Wing Order P5041.1M, Paragraph 2005 for Unit Inspection Program grading system.

f. Definitions. The terms, standards, and other applicable concepts used in the Internal Management Program are defined in enclosure (1) of ref (a).

g. The system of management controls referenced in this guidance encompasses ALL programs and functions within MAG-12, and not just the comptroller functions of budgeting, recording and accounting for revenues and expenditures. Using the standards in appendix A to enclosure (1) of MCO 5200.24C, enclosures of WgO P5041.1M and the applicable Functional Area Inspection checklist, commanders/managers will incorporate basic strategies and procedures to govern all their programs and operations.

## 5. Policies

a. Commanders shall ensure implementation of effective Internal Management Control and Unit Inspection Programs for their respective departments and collateral duties. In deciding upon tools to use in evaluating internally the effectiveness of internal controls, each organization should make maximum use of the flexibility provided in ref (a). The 1<sup>st</sup> MAW FAI checklist will be used to assess Functional Areas.

b. Under the guidance of each Unit Inspection Coordinator and Command Internal Management Control Officer, all units in MAG-12

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will perform a Functional Area Inspection Review and an Internal Control Review before 15 July annually.

c. Each Assessable Unit (AU), as delineated in enclosure 1 of refs (a) and (c), shall report the results of their Management Control Evaluation to their Unit Internal Management Control Officer (UIMCO). The results will be reported using enclosures 3 and 4 of ref (c) as a guide.

d. Results of the Annual Functional Area review will be submitted to the Unit Inspection Coordinator. Results will be reported using Appendix E of ref (d) as a guide.

e. In all inspections/evaluations, emphasis will be on a constructive evaluation of readiness, with a view toward rendering maximum assistance to the unit being inspected. The value of this evaluation and assistance depends on large part upon the attitude of those receiving it.

## 6. Responsibilities

### a. Group/Squadron/Detachment Commanders

(1) Establish a comprehensive Internal Management Control Program (IMCP) to evaluate the AU's throughout the five-year cycle, per ref (c).

(2) Designate a Internal Management Control Officer and Internal Control Manager per refs (a) and (c) for each AU.

(3) Ensure compliance with the conduct of Vulnerability Assessments (VA's), Internal Control Reviews (ICR's) or Alternative Internal Control Reviews (AICR's) and the reporting requirements established by the refs.

(4) Evaluate the IMCP of subordinate units for compliance.

(5) Establish a comprehensive Command Inspection Program and designate a Group/Unit Inspection Coordinator per this order and ref (d).

(6) Ensure adequate inspections of the military functional areas are conducted and reported to the Group Commander (Attn: Group Inspection Coordinator).

(7) Ensure that discrepancies noted during Group level inspections are expeditiously corrected and that a report of

corrective action taken is submitted to the Group Commander (Attn: Group Inspection Coordinator) no later than 10 days after the inspection in the format contained in Appendix E of ref (d).

(8) Ensure First Marine Aircraft Wing (1<sup>st</sup> MAW) Functional Area Inspection (FAI) reports are processed promptly and properly as set forth in the reference.

b. Group Inspection Coordinator (GIC)

(1) Serve as the point of contact for the conduct of all inspections within MAG-12. Provide in-briefs to all Functional Area Inspections/Staff Assisted Visit/Commanding General Inspection (FAI/SAV/CGI) inspectors upon their arrival to MAG-12.

(2) Monitor and coordinate, with the assistance of designated special staff sections, the Group Inspection Program.

(3) Forward 1<sup>st</sup> MAW inspection results to the cognizant unit/staff section.

(4) Review all corrective action reports to ensure compliance with reference (d).

(5) Forward a copy of corrective action reports to the Wing Inspector.

c. Group Internal Management Control Officer (GIMCO)

(1) Function as the central focal point for program management, coordination and oversight of the Internal Management Control Program results within each subordinate command.

(2) Ensure subordinate commands follow the administrative requirements for VA's, ICR's, and AICR's are followed per ref (c).

(3) Review all annual and five-year reports, consolidate into Group Statistical and narrative input and submit to the 1<sup>st</sup> MAW Wing Internal Control Coordinator (WICC) by 31 July annually.

d. Unit Inspection Coordinator (UIC)

(1) Maintain an effective Unit Inspection Program per refs (b) and (d) and be familiar with all policies and procedures as stated in the instructions.

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(2) Coordinate with the Wing Inspector and oversee the administration of the inspection program.

(3) Assess the efficiency/performance of functional areas on an annual basis, no later than 15 July, and monitor adequacy of corrective actions.

(4) Maintain a turnover binder with all applicable instructions and all inspection reports/results for five years.

e. Unit Internal Management Control Officer (UIMCO)

(1) Maintain an effective Internal Management Control Program per refs (a) and (c) and be familiar with all policies and procedures as stated in the instructions.

(2) Using enclosures 1 through 4 of ref (c), ensure AU's under your purview complete the required assessments and reports.

(3) Review and submit annual reports to the GIMCO no later than 15 July.

(4) Maintain a turnover binder with all applicable instructions and all VA's, ICR's, AICR's and Five-year plan.

f. Functional Area Responsible Personnel

(1) Be familiar with this order and policies and procedures as set forth in refs (b) and (d).

(2) Be familiar with the requirements of your Functional Area as delineated in the 1<sup>st</sup> MAW FAI checklist.

(3) Maintain an efficient and inspection worthy functional area at all times.

(4) Conduct an annual review of your Functional Area no later than 01 July.

(5) Submit the results of your annual Functional Area review to the UIC using Appendix E of ref (d).

(6) Maintain an up to date turnover binder.

g. Assessable Unit Responsible Personnel

(1) Be familiar with this order and policies and procedures as set forth in refs (a) and (c).

(2) Ensure effective Internal Management Control procedures are established.

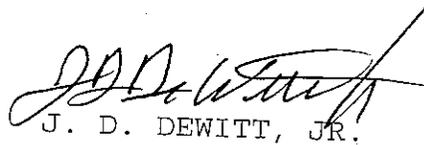
(3) Conduct an annual review, as stated in ref (c).

(4) Using enclosures 1 through 4 of ref (c), submit the results of your annual review to the UIMCO no later than 01 July.

(5) Maintain an up to date turnover binder.

7. Action. Addressees shall ensure implementation of effective Internal Management Control and Unit Inspection Programs. The policies and procedures set forth in this order reflect the Command's interest in maintaining effective use of its resources.

8. Certification Paragraph. Reviewed and approved this date.



J. D. DEWITT, JR.

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