



UNITED STATES MARINE CORPS  
MARINE CORPS INSTALLATIONS EAST-MARINE CORPS BASE  
PSC BOX 20005  
CAMP LEJEUNE NC 28542-0005

MCIEAST-MCB CAMLEJO 5200.1A  
G-8  
MAY 18 2022

MARINE CORPS INSTALLATIONS EAST-MARINE CORPS BASE CAMP LEJEUNE ORDER  
5200.1A

From: Commanding General  
To: Distribution List

Subj: MARINE CORPS RISK MANAGEMENT AND INTERNAL CONTROL PROGRAM

Ref: (a) MCO 5200.24E  
(b) P.L. 97-255, H.R. 1526 Federal Managers Financial Integrity Act of 1982  
(c) Office of Management and Budget, Circular No. A-123, Management's Responsibility for Enterprise Risk Management and Internal Control, July 2016  
(d) Office of the Under Secretary of Defense (Comptroller) Financial Improvement and Audit Readiness Guidance, April 2016  
(e) Department of Defense Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013  
(f) Government Accountability Office, Standards for Internal Control in the Federal Government, September 2014  
(g) SECNAVINST 5200.35F  
(h) SECNAV M-5200.35  
(i) MCICOMO 5200.1D  
(j) Managers' Internal Control Remediation and Reporting Application User Manual, August 2020

1. Situation

a. The references set forth the policies, procedures, and standards governing the administration of the Risk Management and Internal Control Program (RMICP). This Order promulgates revised guidance and instructions for Commanders, staff members, and individuals involved in the execution of an all-inclusive internal control program.

b. Per reference (a), the Commandant of the Marine Corps (CMC) is required to submit an annual Statement of Assurance to the Secretary of the Navy. This statement is intended to identify material weaknesses and significant deficiencies that put Marine Corps operations, equipment, facility accountability, resources, or public perception at risk. In support of this requirement, the CMC receives annual certification statements from Headquarters, Marine Corps Departments and subordinate commands. As such, Marine Corps Installations East-Marine Corps Base Camp Lejeune (MCIEAST-MCB CAMLEJ) will consolidate subordinate MCIEAST command certification statements

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distribution is unlimited

and prepare and submit an annual MCIEAST-MCB CAMLEJ Certification Statement.

2. Cancellation. MCIEAST-MCB CAMLEJO 5200.1.

3. Mission

a. Establish regional policies, procedures, and standards to operate an effective RMICP and delineate responsibilities of MCIEAST-MCB CAMLEJ, MCIEAST Installations, MCIEAST-MCB CAMLEJ General and Special Staff departments, and individuals in order to ensure command resources are managed effectively, efficiently, and in compliance with applicable laws, orders, regulations, and policies.

b. The policy changes in this Order are intended to strengthen the RMICP by emphasizing the new requirement and mandated use of a web-based application supporting required annual RMICP Certification Statement submission requirements and activities with auditable information, standardization, documentation, and retention for all organizational levels. All Major Assessable Units, Sub-Assessable Units (SAUs), and Assessable Units (AUs) are required to complete the RMICP requirements utilizing the Managers' Internal Control Remediation and Reporting (MICRR) application, which supports modernization efforts, Entity Level Controls, Independent Public Accountant Notice of Findings and Recommendations (NFRs), functions or processes, risk assessments, and surveys for continuous process improvement, and requirements for RMICP in support of the Marine Corps full financial statement audit.

4. Execution

a. Commander's Intent

(1) This Order requires leadership to take responsibility for developing and maintaining effective internal controls throughout the entire organization. Effective internal controls provide reasonable assurance that weaknesses in business operations can be prevented or detected early enough to mitigate and prevent adverse impacts on the organization. MCIEAST Installation Commanding Officers (COs) and MCIEAST-MCB CAMLEJ General and Special Staff Department Heads (DHs) are responsible for ensuring compliance with laws and regulations consistent with mission objectives to safeguard against fraud, waste, abuse, and mismanagement.

(2) Additionally, MCIEAST-MCB CAMLEJ requires an internal control program that provides value and assurance to the Commanding General and COs at each level of command, maximizes the use of existing management assessments, and minimizes the creation of separate processes. To achieve this, the MCIEAST-MCB CAMLEJ RMICP will be structured to leverage processes, goals, and objectives covered in existing Marine Corps programs. The RMICP will be specifically integrated and coordinated to support Command Office of

Inspector General checklists, Department of Defense Audit and Internal Control Guide, real property accountability, general equipment accountability, MCIEAST-MCB CAMLEJ goals and objectives, readiness reporting categories, CMC priorities, Common Output Levels of Service, external audits, and other business practices that directly support daily operations. The MCIEAST-MCB CAMLEJ RMICP will be standardized, sustainable, and applicable across all installation functions.

b. Concept of Operations. A comprehensive RMICP allows Commanders and managers at all levels to report on the level of assurance related to the effectiveness and efficiency of internal controls. Leaders will focus on controls associated with the assigned mission(s), tasks, and chartered responsibilities utilizing certification statements for reporting requirements, which provide the basis for the annual Marine Corps Certification Statement submission to the Department of the Navy.

(1) The RMICP consists of three assessment and reporting areas outlined below:

(a) Internal Controls over Operations (ICO). The United States Marine Corps (USMC) assesses the effectiveness of ICO through a process consistent with the annually published RMICP guidance.

(b) Internal Controls over Reporting (ICOR). The USMC assesses the effectiveness of ICOR utilizing the methodology prescribed in the USMC ICOR Handbook.

(c) Internal Controls over Financial Systems (ICOFS). The USMC assesses the effectiveness of ICOFS through a process consistent with the annually published RMICP guidance.

(2) Commanders will appoint, in writing, RMICP Coordinators and Alternate Coordinators at all SAU and AU Command levels and Assessable Unit Managers (AUMs) and AUM Alternates at all Command levels below the AU, commonly referred to as Program Assessable Units (PRAUs). The RMICP Coordinators/Alternates will provide oversight of the organization's RMICP and coordinate program requirements in accordance with this Order.

(3) AUMs at all Command levels will review and identify each function resident within the MICRR application that is applicable to their organization. Applicable functions will be assessed annually and tested as necessary based on their risk level. AUM points of contact, risk levels, and test results will be maintained, at a minimum, within the MICRR application.

(4) All AUs will be assessed to the lowest level. All AU RMICP Coordinators/Alternates will submit an annual RMICP Certification Statement utilizing the MICRR application, per the annually published RMICP guidance, to the MCIEAST-MCB CAMLEJ RMICP

Coordinator/Alternate located within the MCIEAST-MCB CAMLEJ G-8, Resource Evaluation and Analysis (REA) Division.

(5) The annual MCIEAST-MCB CAMLEJ Certification Statement is developed by compiling the certification statements from all AUs and from findings from other assessments conducted. All AUs will submit their respective certification statements by the required due date outlined in the annually published RMICP guidance in order to enable the timely compilation of the annual MCIEAST-MCB CAMLEJ Certification Statement. The MCIEAST-MCB CAMLEJ Commanding General signs the annual MCIEAST-MCB CAMLEJ Certification Statement, which is then submitted to Marine Corps Installations Command (MCICOM) within the MICRR application. The MCIEAST-MCB CAMLEJ RMICP Coordinator/Alternate acts as the liaison between MCICOM and the MCIEAST Region for the certification statement process and provides guidance and assistance to AU RMICP Coordinators/Alternates.

c. Tasks

(1) MCIEAST Installation COs and MCIEAST-MCB CAMLEJ General and Special Staff DHs shall:

(a) Appoint, in writing, a primary and alternate RMICP Coordinator at all SAU and AU Command levels.

(b) Appoint, in writing, a primary and alternate AUM within each PRAU.

(c) Provide oversight of the effectiveness of the ICO, ICOR, and ICOFS processes.

(d) Review deficiencies provided by the Coordinators, AUMs, and Subject Matter Experts (SMEs).

(e) Determine and approve which identified deficiencies should be reported in the organization's certification statement.

(f) Approve the ICO, ICOR, and ICOFS material weaknesses and significant deficiencies to be reported in the organization's certification statement.

(g) Sign the annual RMICP Certification Statement addressed to the Commanding General, MCIEAST-MCB CAMLEJ via the Assistant Chief of Staff G-8, REA Division. Installation COs and MCIEAST-MCB CAMLEJ General and Special Staff DHs will serve as the Senior Accountable Official (SAO) for signature authority. This responsibility may not be further delegated.

(h) Consider completion of RMICP training and/or refresher training for increased understanding of the program by accessing either the "Coordinator" training or "Manager" training resident within the MICRR application.

(2) MCIEAST-MCB CAMLEJ RMICP Coordinator and Alternate and Installation RMICP Coordinators and Alternates shall:

(a) Complete initial RMICP training within 30 days of appointment by accessing the "Coordinator" training within the MICRR application.

(b) Complete annual refresher training to stay abreast of changes and remain up to date on the RMICP.

(c) Be appointed, in writing, by the Commanding General, MCIEAST-MCB CAMLEJ as the MCIEAST-MCB CAMLEJ RMICP Coordinator and Alternate, and be appointed, in writing, by the Installation CO as the Installation RMICP Coordinator and Alternate.

(d) Provide oversight of the organization's RMICP and coordinate requirements in accordance with this Order.

(e) Provide guidance to develop and assess the adequacy of each Corrective Action Plan (CAP) and the progress of remediation for identified deficiencies.

(f) Provide direct support to the AU RMICP Coordinators and Alternates.

(g) Assist in testing and validating overall risk and control assessment ratings provided by SMEs.

(h) Ensure CAPs are developed, monitored, completed, and tracked within the MICRR application in order to address internal control deficiencies within the organization.

(i) Maintain all RMICP related documentation (e.g., process flows and narratives, associated risk matrices, control objectives, control activities, appointment memorandums, RMICP training records, and certification statements) for the organization.

(j) Support the Commander by ensuring internal control objectives are based on risk and control assessments and develop the organization's RMICP Annual Plan. Specific guidance and instructions for the development of the RMICP Annual Plan is provided in the annual RMICP guidance published at the beginning of each RMICP cycle.

(k) Generate the annual certification statement within the MICRR application for the SAO's signature and for submission to the next higher command reporting level. The certification statement is comprised of data contained within the certification statement submissions from the lower level organizations.

(3) MCIEAST-MCB CAMLEJ General and Special Staff Department AUMs shall:

(a) Complete initial RMICP training within 30 days of appointment by accessing the "Coordinator" training within the MICRR application.

(b) Complete annual refresher training within the MICRR application to stay abreast of changes and remain up to date on the RMICP.

(c) Ensure RMICP training is provided for all below AU level key personnel and SMEs.

(d) Communicate RMICP policy and objectives throughout the organization.

(e) Provide oversight to ensure internal control assessments are conducted thoroughly, effectively, and timely within the MICRR application.

(f) Provide guidance to develop and assess the adequacy of each CAP and the progress of remediation for identified deficiencies.

(g) Ensure the following activities are completed: perform risk assessments; identify internal control objectives; test effectiveness (control assessments); identify control deficiencies, significant deficiencies, material weaknesses; and report on the status of CAPs, milestones, and timelines for material weakness and significant deficiency remediation. All existing management assessments, evaluations, continuous process improvement project results, established "best practices," and recent audit findings, if applicable, must be leveraged as part of the assessment process.

(h) Maintain all RMICP related documentation (e.g., process flows and narratives, associated risk matrices, control objectives, control activities, appointment memorandums, RMICP training records, and certification statements) for the organization.

(i) Support the Commander by ensuring internal control objectives are based on risk assessments and develop the organization's RMICP Annual Plan. Specific guidance and instructions for the development of the RMICP Annual Plan is provided in the annual RMICP guidance published at the beginning of each RMICP cycle.

(j) Generate the annual certification statement within the MICRR application for the SAO's signature and for submission to the next higher command reporting level.

d. Coordinating Instructions

(1) Internal controls must be established and maintained in accordance with the references, which set requirements that programs

will encompass the Government Accountability Office standards for internal controls. These standards are:

(a) Control Environment. A positive and supportive internal control environment must be established and maintained. The control environment is the foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives.

(b) Risk Assessment/Risk Profile. SMEs in all areas of functionality will identify, assess, and document the risks the organization faces from both internal and external sources. When identifying, analyzing, and responding to risks, leadership will consider the types of risks that impact an organization, to include inherent risk, residual risk, and fraud risk. Commands will use previous findings of risk (internal management reviews and audit identified findings) as a resource for the current assessment. For more detail, please refer to references (c) and (f).

(c) Control Activities. Control activities are the actions leadership establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity's information systems. Effective and efficient control activities must be established to accomplish the organization's control objectives and help ensure that management's directives, policies, and procedures are carried out. The control objective is the aim or purpose of specified controls; control objectives address the risks related to achieving an entity's objectives.

(d) Information and Communications. Relevant, reliable, and timely information must be communicated to all levels of the activity and to external organizations, as appropriate, within a period that enables them to carry out their responsibilities efficiently and effectively (e.g. information must flow up, down, and across the organization, communications must be relevant, reliable, and timely).

(e) Monitoring. Internal controls will be continually monitored to assess the quality of performance and ensure audit findings and other internal or external reviews are resolved in a timely and effective manner. Periodic reviews, reconciliations, and comparisons of data will be included as part of the regularly assigned duties for the AUMs and SMEs.

(2) Remediation Process. Effective actions must be taken in a timely manner to remediate all deficiencies, NFRs, material weaknesses, and significant deficiencies identified by internal or external assessments and audits. The MCIEAST-MCB CAMLEJ RMICP Coordinator/Alternate will centrally manage and monitor, through the MICRR application, the correction of deficiencies reported through the RMICP and financial audits for all deficiencies at the enterprise

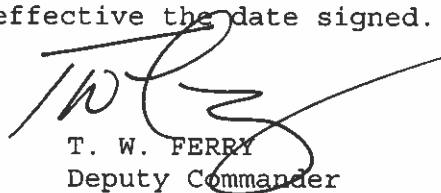
level. The process owner, or their representative, will analyze each deficiency to identify the underlying weaknesses and associated stakeholders. Once the analysis is completed, CAPs will be generated within the MICRR application by stakeholders/process owners for completion and implementation. Commands must review and analyze deficiencies to identify underlying weaknesses and are encouraged to request assistance from the MCIEAST-MCB CAMLEJ RMICP Coordinator/Alternate as needed. The remediation process is an integral part of leadership responsibility and accountability and must be considered a priority at all levels. The progress for all CAPs must be assessed at least quarterly and reported to higher headquarters. Leadership must also ensure CAPs are consistent with laws, orders, regulations, and policy.

5. Administration and Logistics. The contents of this Order must be strictly adhered to. Additionally, the annually published RMICP guidance provided by the MCIEAST-MCB CAMLEJ G-8, REA Division must be followed. The RMICP assessment period for USMC organizations is 1 July to 30 June of each year. RMICP Certification Statement due dates and other coordinating instructions will be published in the annual RMICP guidance.

6. Command and Signal

a. Command. This Order is applicable to the MCIEAST-CAMLEJ Staff and the MCIEAST Region.

b. Signal. This Order is effective the date signed.

  
T. W. FERRY  
Deputy Commander

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