



UNITED STATES MARINE CORPS
MARINE CORPS RECRUIT DEPOT/WESTERN RECRUITING REGION
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DepO 7510.2B
7C

24 NOV 1998

DEPOT ORDER 7510.2B

From: Commanding General
To: Distribution List

Subj: RESOURCE EVALUATION AND ANALYSIS

Ref: (a) MCO 7540.2D (NOTAL)
(b) MCO 7510.3E (NOTAL)
(c) MCO 5200.24C (NOTAL)
(d) MCO 7510.2E (NOTAL)
(e) SECNAVINST 7510.7E (NOTAL)

1. Purpose. To update the Depot Resource Evaluation and Analysis Program and to implement the policies prescribed in reference (a).

2. Cancellation. DepO 7510.2A.

3. Summary of Revision. This is a complete revision and should be read in its entirety.

4. Organization. The Resource Evaluation and Analysis Division is under the organizational structure of the Assistant Chief of Staff, Comptroller.

5. Policy

a. General. The Resource Evaluation and Analysis Division is an essential element in efforts to foster effective resource management, emphasize good internal controls, and ensure economy, efficiency, effectiveness, and integrity of operations.

b. Functions. As a part of Resource Evaluation and Analysis, the following functions will be performed:

(1) External Audit Focal Point. As described in reference (a), this function includes audit liaison and coordination, audit responses and audit follow-up (tracking and on-site verification) for all auditors external to the command.

(2) Internal Evaluations and Analyses. Evaluation and analysis of local financial and resource management issues and problems, as directed by the Assistant Chief of Staff, Comptroller. Reviews external to the Comptroller's Office will normally be resource-related

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(i.e., involving economy, efficiency, effective utilization, or potential waste and abuse of Marine Corps money, material, and manpower). This will also include non audit review/analysis of nonappropriated fund (NAF) matters for the Assistant Chief of Staff, Comptroller.

(3) Internal Management Control Program. Has the responsibility for the oversight for the command's Management Control Program. In accordance with reference (c), the actual performance of required reviews for the management control process is the responsibility of line management, not the Resource Evaluation and Analysis Division.

6. Liaison with External Agencies

a. The Resource Evaluation and Analysis Division will serve as the central point of contact to coordinate matters pertaining to various external audits, inspections, and reviews. These agencies may include, but not limited to, the General Accounting Office, the DOD Inspector General (Audit), Naval Audit Service, and Marine Corps Nonappropriated Fund Audit Service.

b. Resource Evaluation and Analysis Division will attend closing briefings and will receive and distribute reports of findings to cognizant staff officers for comments and action. The formal response will be coordinated through the Resource Evaluation and Analysis Division who will ensure that responses are made timely and adequately.

7. Internal Evaluation and Analysis

a. Resource Evaluation and Analysis is a part of this Command's internal control system. Assessments, evaluations, and analyses may range from an in-depth review to a cursory look. The objective of the Resource Evaluation and Analysis Program is to provide insight into the efficiency of the Command's performance of its mission and functions and to detect the potential for or existence of fraud, waste, illegal acts, or mismanagement. Management should report any areas of concern that should be independently reviewed to the Director, Resource Evaluation and Analysis via the Assistant Chief of Staff, Comptroller.

b. Evaluations, assessments, and analyses of local financial and resources management issues can be made in any operational or functional area the Assistant Chief of Staff, Comptroller may direct, and can cross organizational lines within this Command.

8. Action

a. CO's and Head of Activities/Offices

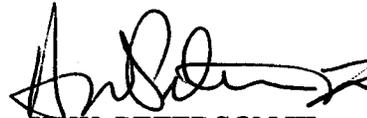
(1) Initiate immediate corrective action on concurred with deficiencies noted in internal or external reports.

(2) Recommend areas for consideration for review when areas of concern are identified for which the Resource Evaluation and Analysis staff can provide independent and objective assistance.

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b. Director, Resource Evaluation and Analysis

- (1) Serve as the central point of contact for external audits, surveys, and investigations.
- (2) Conduct evaluations, assessments, and analyses and report the results to the CG via the Assistant Chief of Staff, Comptroller.
- (3) Conduct follow-up reviews in accordance with the provisions of reference (b).
- (4) Coordinate the Management Control Program in accordance with reference (c).



H. W. PETERSON III
Chief of Staff

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