NETCINST 5000.1D
N00G
18 Jan 2024

NETC INSTRUCTION 5000.1D

From: Commander, Naval Education and Training Command

Subj: COMMAND EVALUATION PROGRAM WITHIN THE NAVAL EDUCATION AND
       TRAINING COMMAND

Ref: (a) SECNAVINST 5200.35G
       (b) U.S. Navy Regulations (Articles 0802 and 0819)
       (c) Government Auditing Standards
       (d) NETCINST 5200.1A
       (e) SECNAVINST 5740.25D
       (f) SECNAVINST 5740.26B
       (g) SECNAVINST 7510.7G
       (h) SECNAVINST 5740.30
       (i) SECNAVINST 5200.34E
       (j) OPNAVINST 5200.24D
       (k) NETCINST 5370.1D
       (l) NETCINST 5040.1C

Encl: (1) Command Evaluation Program
       (2) Command Evaluation Review Board
       (3) Audit Liaison, Audit Follow-up, and External
           Reporting Requirements

1. <u>Purpose</u>. To provide policy and guidance for the Command
Evaluation (CE) Program, CE Review Board, audit liaison, and
associated reporting requirements within the Naval Education and
Training Command (NETC) domain.

2. <u>Cancellation</u>. NETCINST 5000.1C.

3. <u>Background</u>. Reference (a) provides Managers' Internal
Control Program (MICP) implementation guidance for federal
managers to improve accountability and effectiveness of federal
programs. Reference (b) tasks commanding officers (CO) with the
requirements to ensure rigid compliance with regulations.
Reference (c) provides guidance on auditing responsibilities
when conducting a single audit or program-specific audit.
Reference (d) documents NETC's requirement to gauge the

effectiveness, economy, and efficiency of work processes and assessable units. Reference (e) provides guidance and direction to Department of the Navy (DON) for working with the assistant inspector general (IG) for auditing. Reference (f) provides guidance and direction to the DON when working with the General Accounting Office (GAO). Reference (g) establishes DON audit policies and procedures. Reference (h) establishes GAO and IG Department of Defense (DoD) audit follow-up requirements for the DON. Reference (i) assigns responsibility and provides guidance on audit decision and follow-up on the findings and recommendations of audit reports published by audit organizations within the DON. Reference (j) establishes Chief of Naval Operations policy and procedures and assigns responsibility for deciding, processing, tracking, and the following up of audit reports published by the Naval Audit Service (NAVAUDSVC). Reference (k) establishes policies and procedures for the management, coordination, and operation of the Hotline Program within NETC. Reference (l) publishes objectives and policies for administering the NETC Command Inspection (CI) Program.

4. <u>Information</u>

   a. In reference (a), Secretary of the Navy published basic CE policy and guidance. Essentially, the CE Program establishes a non-audit approach for performing and documenting independent in-house reviews. The CE Program should not be confused with the MICP. Per reference (a), the MICP requires individual managers and process owners to annually assess internal controls for processes they own. Reference (d) provides MICP guidance for the NETC domain.

   b. Commands are responsible for internally monitoring economy, efficiency, and effectiveness of their processes. The CE Program offers a disciplined method for performing an independent in-house review. See enclosure (1) for specific details. This approach permits a CO to have a high degree of confidence that an unbiased evaluation has been performed. The CE function is designed to be a proactive tool within a command. Individuals assigned CE Program responsibilities must be competent at gathering and analyzing data and information from a variety of sources. Further, CE responsibilities usually include working issues associated with audit liaison, audit follow-up, inspections, and hotline complaint investigations.

c. To increase its effectiveness, the CE Program should be supported by a CE Review Board. The board provides an excellent tool for performing routine cash counts. The details for using a Review Board are discussed in enclosure (2).

5. <u>Policy</u>

a. General. It is the policy of NETC that the CE Program be implemented by all commands within the NETC domain. This effort is a top-level responsibility requiring the attention of commanders, COs, and directors. In order to be successful, the CE effort must have command support and visibility. CE is a useful means of obtaining independent feedback on the health of various areas requiring periodic appraisals of accountability and integrity. A solid review function can provide early warnings of potentially troublesome conditions.

b. Organization

(1) To receive proper attention, the CE Program must be placed in a direct staff relationship to the commander, CO, or director. Any other placement adversely impacts its independence and objectivity. CEs must be staffed with individuals who are permitted to move across organizational lines within a command. The individual assigned the responsibilities associated with the CE Program must be of sufficient grade or rank that would permit the incumbent to easily interact with the command's top management without fear of retribution.

(2) An individual assuming CE Program responsibilities will be titled "CE Officer." The CE Officer may be a civilian (any series) or military (any Navy officer billet classification or Navy enlisted classification).

(3) Every effort should be made to staff CE on a full-time basis. If a command determines the workload does not warrant a full-time CE function, the commander, CO, or director must ensure that a part-time effort is adequately staffed to meet the guidelines of this instruction.

(4) A CE Review Board should consist of three to five individuals. Civilians assigned should be at least a general schedule (GS) 9 or above; military should be E-7 or above.

Members of the board must be designated in writing and not associated with the area being reviewed. The CE Officer provides the supervision and training to board members. Typically, a CE Review Board would be involved in conducting periodic command cash counts and associated reviews. Reports developed by the board are forwarded to the CO via the CE Officer.

      (5) The CE Officer may be tasked with coordinating the MICP under the guidelines of reference (d).

      (6) In dealing with external audit agencies and IG offices, the CE Officer is generally assigned responsibilities associated with audit liaison, follow-up, and reporting requirements. Enclosure (3) describes these duties.

      (7) The CE Officer may be required to investigate or assist in the investigation of a hotline complaint if they are trained and certified as a hotline investigator. Reference (k) applies.

      (8) Under the NETC CI Program, the CE Officer may act as the command's point of contact (POC). Reference (l) provides pertinent guidance.

   c. Standards. When conducting reviews, the CE Officer shall comply with the applicable guidelines explained in enclosure (1).

6. Responsibilities

   a. Commanders and COs shall establish an effective and responsive CE Program according to the policy prescribed herein. This will ensure:

      (1) Uncensored and unfiltered reports are submitted without fear of reprisal.

      (2) Function is staffed with competent individuals.

      (3) Deficiencies noted in CE reports or review board reports are promptly remedied.

(4) Reporting requirements identified in this instruction are met.

b. Annually, by 1 October, all NETC activities are required to provide NETC N00GR with the names of individuals performing the CE function. Update this information as turnovers occur. Also include a POC for matters involving audit liaison.

7. <u>Action</u>. All NETC commands and activities shall comply with the <u>policy</u> and guidance of this instruction. NETC N00GR is the POC and can be reached at (850) 452-4865 or DSN 459-4865.

8. <u>Records Management</u>

a. Records created as a result of this instruction, regardless of format or media, must be maintained and dispositioned per the records disposition schedules located on the DON Assistant for Administration, Directives and Records Management Division portal page at https://portal.secnav.navy.mil/orgs/DUSNM/DONAA/DRM/_Records-and-Information-Management/Approved%20Record%20Schedules/Forms/AllItems.aspx.

b. For questions concerning the management of records related to this instruction or the records disposition schedules, please contact the local records manager.

9. <u>Review and Effective Date</u>. Per OPNAVINST 5215.17A, NETC will review this instruction annually around the anniversary of its issuance date to ensure applicability, currency, and consistency with Federal, DoD, Secretary of the Navy, and Navy policy and statutory authority using OPNAV 5215/40 (Review of Instruction). This instruction will be in effect for 10 years, unless revised or cancelled in the interim, and will be reissued by the 10-year anniversary date if it is still required, unless it meets one of the exceptions in OPNAVINST 5215.17A, paragraph 9. Otherwise, if the instruction is no longer required, it will be processed for cancellation as soon as the need for cancellation is known following the guidance in OPNAV Manual 5215.1 of May 2016.

T. J. NZBRENKO

Releasability and distribution:
This instruction is cleared for public release and is available
electronically on the NETC public web site (www.netc.navy.mil) or
by e-mail at netc-directives@us.navy.mil.

COMMAND EVALUATION PROGRAM

1. <u>Discussion</u>. The CE Program is designed to provide the commander, CO, or director unfiltered and unbiased feedback on issues involving command integrity and accountability. The last page of enclosure (1) provides a flowchart which shows the basic steps for performing the CE process at the command level. The flowchart also displays suggested locations for key metrics, which will help evaluate the effectiveness of the CE Program. Generally, an activity's mission, complexity, and size will govern the total requirements for the CE function. Though preferred, smaller commands and activities may not warrant a full-time effort. This instruction describes the essential elements for having a successful CE Program within the NETC domain.

2. <u>Staffing</u>. The function should be staffed with full-time or part-time individuals who collectively possess the skills and knowledge for performing reviews of the activity's mission critical and associated support functions. The CE Officer reports to the commander, CO, or director and shall be appointed in writing. Typically, daily administrative supervision is provided by the executive officer or executive director. For complex subjects, temporary augmentation of the CE staff by civilian or military subject matter experts is encouraged. When appropriate, use a CE Review Board to perform cash counts and similar recurring fiduciary reviews. See enclosure (2) for details.

3. <u>Annual Review Plan</u>. Prior to the start of a fiscal year (FY), it is suggested that the CE Officer develop an annual plan of areas to review. It should focus on areas susceptible to fraud, waste, or mismanagement. The plan is normally approved by the commander, CO, or director. An annual command notice can be useful in alerting managers to upcoming reviews. To aid in planning, it is suggested that an inventory of potential review areas be developed. An excellent source is the inventory developed for the command's MICP. See paragraph 4a of this instruction for NETC MICP guidance. The plan needs to be updated as changes occur. To prevent duplication of effort, avoid conducting reviews on areas that have undergone recent credible management examinations. Retain annual review plans for review during NETC CIs. Reference (l) provides CI guidance.
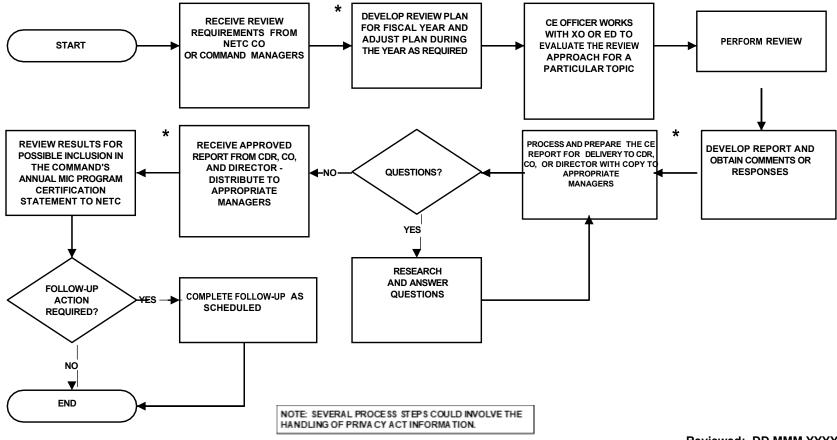
4. <u>Announcing the Review</u>. As a courtesy prior to commencing a review, appropriate command managers should be given at least 1 week's notice. Managers should be given a brief explanation of review objectives.

5. <u>Review Program and Guide</u>. A review program and guide should be developed for performing the review. The guide provides a road map to ensure important areas are examined. Appendix A provides a suggested format for developing a guide.

6. <u>Performing the Review</u>. A review should be planned to pursue a specific objective. The use of a pre-existing program and guide can be most helpful in determining the need for a review. A survey is a very powerful mechanism for deciding direction and approach in evaluating a specific area. Appendix A provides suggested survey steps.

7. <u>Review Report</u>. On completion of the review work, the CE Officer shall provide a written report to the CO. To be useful, reports must be timely. The report needs to accurately address the conditions noted. Due to the possibility of misinterpretations, oral reporting to the CO should be avoided. See Appendix B for a recommended report format.

8. <u>Report Distribution</u>. Reports are usually numbered consecutively by FY; for example, the first report written during FY 2024 would be "REPORT NO. 2024-01." The distribution of a report is decided by the CO in conjunction with the CE Officer. Managers to whom recommendations are addressed should receive a copy of the final report. Unless prohibited by law or for security reasons, reports are releasable under the Freedom of Information Act (FOIA). However, any release must also meet "Controlled Unclassified Information" controls and the guidelines of the Navy's Privacy Act Program and FOIA.

9. <u>Retention of Working Papers</u>. The importance of retaining adequate documentation cannot be overemphasized. As such, a report must be linked to working papers. This protects the CE Officer as well as the command in the event findings or recommendations are questioned. Working papers should contain the following:

    a. A copy of the report forwarded to the CO. If possible, the report initialed by the CO should be retained.

    b. A method for tracking uncompleted actions.

    c. In order to quickly locate the origin of important facts discussed in the report, it is suggested that a copy of the report be annotated to identify the working paper that corroborates the facts presented.

    d. Signed management responses to recommendations. Appendix C provides an excellent format for receiving responses from management.

    e. A review program and guide used to conduct the review. For future reference purposes, it is prudent to link the steps to specific documents.

    f. Excerpts from important guidance.

    g. Retain only those documents that support the findings and recommendations. Do not retain superfluous documentation.

10. <u>Review Follow-up</u>. The CE Officer is responsible for maintaining a follow-up tracking system to monitor the status of each recommendation until all corrective actions are completed. If managers are not completing agreed-to corrective actions, the CO must be advised and queried for a final resolution.

11. <u>Professional Development and Training</u>. Individuals with CE responsibilities should be afforded every opportunity to receive training to maintain and improve their skills. They need to focus on training opportunities in the following disciplines; auditing, contracting, financial management, information systems, non-appropriated funds, personnel management, supply related functions, statistics, and report writing. Appendix D provides an excellent tool for recording the completion of training. To maintain the skills needed for performing CE work, it's recommended that a CE Officer complete about 20 hours annually in continuing professional education. This can be achieved through a variety of venues. The NETC IG Symposium provides excellent training, but is only conducted every 3 years. A variety of training opportunities are also offered online at no cost. If there are any questions about training opportunities, contact NETC N00GR.

TITLE: COMMAND EVALUATION (CE) PROGRAM FLOWCHART.   *KEY METRIC
PURPOSE: PROCESS FOR DOCUMENTING CE COMPLIANCE. REFERENCE: NETCINST 5000.1D
PROCESS OWNER: CE OFFICER (NAME, CODE, PHONE #, EMAIL ADDRESS).

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                   ┌──────────────────┐   *  ┌──────────────────┐    ┌──────────────────┐    ┌──────────────────┐
                   │ RECEIVE REVIEW   │      │ DEVELOP REVIEW   │    │ CE OFFICER WORKS │    │                  │
  ╭─────────╮      │ REQUIREMENTS FROM│      │ PLAN FOR FISCAL  │    │ WITH XO OR ED TO │    │                  │
  │  START  │─────▶│     NETC CO      │─────▶│ YEAR AND ADJUST  │───▶│ EVALUATE THE     │───▶│ PERFORM REVIEW   │
  ╰─────────╯      │ OR COMMAND       │      │ PLAN DURING THE  │    │ REVIEW APPROACH  │    │                  │
                   │   MANAGERS       │      │ YEAR AS REQUIRED │    │ FOR A PARTICULAR │    │                  │
                   └──────────────────┘      └──────────────────┘    │     TOPIC        │    └──────────────────┘
                                                                      └──────────────────┘             │
                                                                                                        ▼
 ┌──────────────────┐ *  ┌──────────────────┐                 ◇             ┌──────────────────┐ *  ┌──────────────────┐
 │ REVIEW RESULTS   │    │ RECEIVE APPROVED │               ◇   ◇           │ PROCESS AND      │    │ DEVELOP REPORT   │
 │ FOR POSSIBLE     │    │ REPORT FROM CDR, │             ◇       ◇         │ PREPARE THE CE   │    │ AND OBTAIN       │
 │ INCLUSION IN THE │◀───│ CO, AND DIRECTOR │◀── NO ──◇ QUESTIONS? ◇◀───────│ REPORT FOR       │◀───│ COMMENTS OR      │
 │ COMMAND'S ANNUAL │    │ - DISTRIBUTE TO  │             ◇       ◇         │ DELIVERY TO CDR, │    │ RESPONSES        │
 │ MIC PROGRAM      │    │ APPROPRIATE      │               ◇   ◇           │ CO, OR DIRECTOR  │    │                  │
 │ CERTIFICATION    │    │ MANAGERS         │                 ◇             │ WITH COPY TO     │    │                  │
 │ STATEMENT TO NETC│    │                  │                 │             │ APPROPRIATE      │    │                  │
 └──────────────────┘    └──────────────────┘               YES            │ MANAGERS         │    └──────────────────┘
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    ◇           ◇        │                  │        │ RESEARCH AND     │           │
  ◇  FOLLOW-UP   ◇── YES▶│ COMPLETE FOLLOW- │        │ ANSWER QUESTIONS │───────────┘
    ◇  ACTION  ◇         │ UP AS SCHEDULED  │        │                  │
      ◇REQUIRED?◇        │                  │        └──────────────────┘
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          NO                      │
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NOTE: SEVERAL PROCESS STEPS COULD INVOLVE THE HANDLING OF PRIVACY ACT INFORMATION.

Reviewed: DD MMM YYYY

COMMAND EVALUATION REVIEW BOARD

1. <u>Discussion</u>. NETC activities are encouraged to use a CE Review Board to conduct periodic cash counts of various funds.

2. <u>Organization</u>. The board should consist of at least three individuals (military or civilian) including the command CE Officer. Normally, the CE Officer acts as the chairperson of the board. Generally, cash counts are conducted on a periodic basis by no less than two individuals. The purpose of involving two counters is for protection against possible disagreements with the fund custodian.

3. <u>Staffing</u>. In an effort to avoid intimidating situations, civilian members should be at least a GS-9 or above; military should be E-7 or above. Board members must not be tasked to perform a cash count in areas where conflicts of interests are possible.

4. <u>Planning</u>. The CE Officer should include cash counts as a part of the command's comprehensive annual review plan, if applicable.

5. <u>Cash Count</u>. Appendix E provides an excellent tool for recording an actual cash count. This document is designed to provide a clear reconciliation of the status of funds on the day of the count. Under no circumstances should the fund custodian be permitted to leave the counting area until after the funds are certified as returned. In the event of a shortage, the custodian should be given every opportunity to correct it. Shortages should be mentioned in the review report. If evidence of fraud is detected, notify the CO as soon as possible regarding further action.

<u>AUDIT LIAISON, AUDIT FOLLOW-UP, AND EXTERNAL REPORTING
REQUIREMENTS</u>

1. <u>Procedures for Working with External Audit Agencies</u>

    a. Audit Liaison

      (1) NETC N00G is the initial POC for external audit
agencies desiring to contact activities within the NETC domain.
See page 4 of this enclosure for a suggested flowchart for
performing the audit liaison process at the command level. The
flowchart also shows the location of key metrics to use in
evaluating the process. When NETC is notified of an impending
visit, NETC N00GR will advise the appropriate commands of the
particulars concerning the audit. Any command contacted first
by external auditors should immediately alert NETC N00GR to
ensure that proper audit visit protocol is followed. It is in
the best interests of the NETC domain that visits by external
auditors are properly coordinated. Generally, the auditors will
provide an audit announcement memorandum or letter and a visit
request with security clearances to NETC N00GR, and NETC N00GR
will pass this information to activities that may be contacted
by the auditors. References (e) through (j) are applicable.

      (2) Typically, a command's CE Officer acts as the
initial POC in dealing with external auditors. Responsibilities
of audit liaison generally include:

        (a) Coordinating an opening and exit conference for
the command.

        (b) Assisting the auditors in contacting appropriate
managers.

        (c) Arranging for access to records.

        (d) Setting up working spaces.

        (e) Ensuring draft reports are forwarded to
appropriate command managers.

        (f) Ensuring management responses address findings
and are forwarded to the audit agency by the requested due date.
Provide a copy of the responses to NETC N00GR.

(g) Validating all reported monetary savings, and ensuring any suspected violations of 31 U.S.C. 1301 and 1517 are reported promptly to the NETC Director of Resources, Requirements and Assessments (NETC N8), (850) 452-8138/DSN 459-8138. A 1301 violation occurs when funds are used for purposes not intended. A 1517 violation occurs when there is spending in excess of obligational authority.

   b. Audit Follow-up and On-Site Verification

      (1) References (g) through (i) explain requirements as they apply to the NAVAUDSVC, GAO, and DoD IG. See page 5 of this enclosure for a suggested flowchart to perform this process at the command level. Also, note the location of key metrics. A command must maintain a follow-up tracking system for ongoing corrective actions. Customarily, the CE Officer is responsible for performing follow-ups. A recommendation is closed only when agreed-to corrective action is completed. A closeout action needs to be documented by either a written confirmation from the responsible manager or an onsite verification by an independent third party. For findings with monetary benefits, a responsible manager must attest to the propriety of the benefits achieved. This is an important certification because of possible budgetary implications. Documentation of the follow-up process must be retained for examination by external auditors and inspectors.

      (2) The CE Officer should verify "agreed to" corrective actions for significant recommendations within 1 year after issuance of the report. Reference (i) describes what is considered a significant recommendation.

2. External Reporting Requirements

   a. NAVAUDSVC - Status report on audit findings with open recommendations. Reference (i) provides guidance. When directed, NETC N00GR will coordinate the inputs to NAVAUDSVC and provide reporting guidelines to the NETC domain.

   b. Office of the Naval Inspector General (NAVINSGEN) - Reports

      (1) Semiannual Follow-up Status Report. Reference (i) applies. When directed, NETC N00GR will coordinate the inputs to NAVINSGEN and provide reporting guidelines.

(2) Hotline Complaints. The procedures for handling hotline complaints within the NETC domain are discussed in reference (k). Reporting due dates may vary depending on the circumstances.
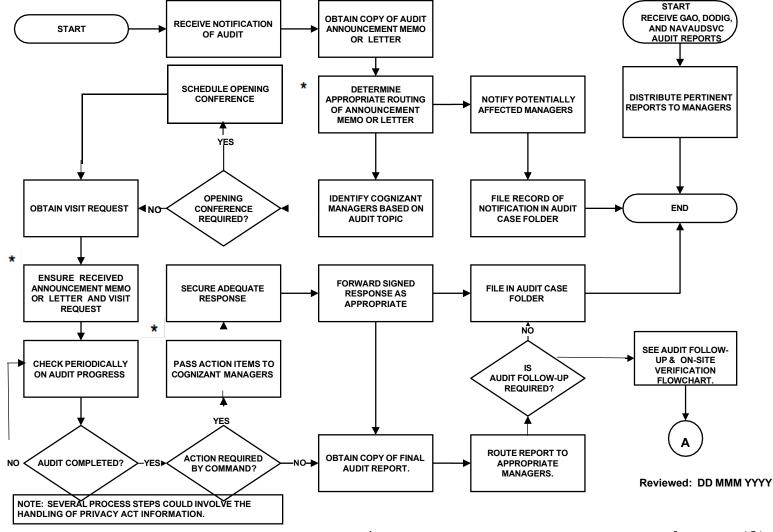
* KEY METRIC

TITLE: AUDIT LIAISON FLOWCHART.
PURPOSE: PROCESS FOR WORKING WITH EXTERNAL AUDITORS. REFERENCE: NETCINST 5000.1D.
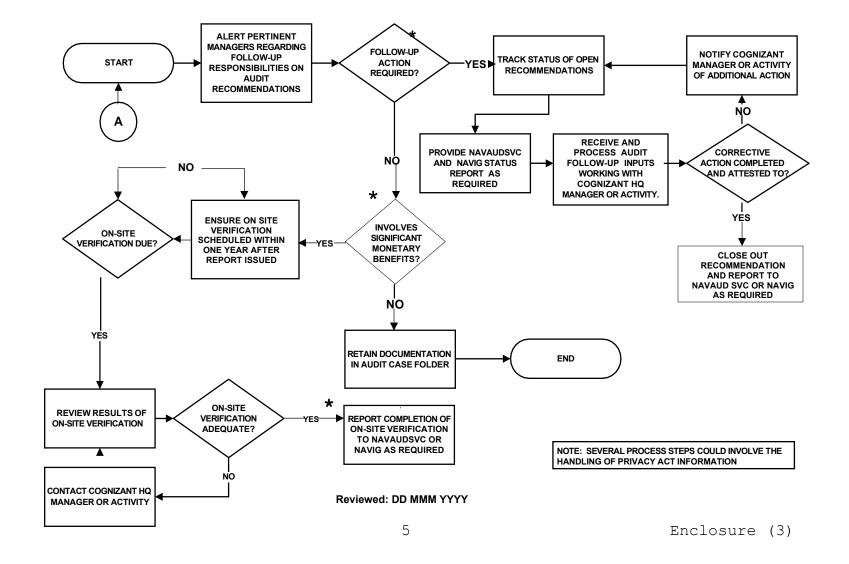**PROCESS OWNER: CE OFFICER (NAME, CODE, PHONE #, EMAIL ADDRESS).**

NOTE: SEVERAL PROCESS STEPS COULD INVOLVE THE HANDLING OF PRIVACY ACT INFORMATION.

Reviewed: DD MMM YYYY

TITLE: AUDIT FOLLOW-UP & ON-SITE VERIFICATION FLOWCHART.
PURPOSE: PROCESS FOR FOLLOWING UP ON CORRECTIVE ACTIONS TAKEN.
REFERENCE: NETCINST 5000.1D.
PROCESS OWNER: CE OFFICER (NAME, CODE, PHONE #, EMAIL ADDRESS).

* KEY METRIC

NOTE: SEVERAL PROCESS STEPS COULD INVOLVE THE HANDLING OF PRIVACY ACT INFORMATION

Reviewed: DD MMM YYYY

APPENDIX A

COMMAND EVALUATION REVIEW SURVEY STEPS   WORKPAPER
                                                          REFERENCE

1. Ensure this survey is supported and
referenced to clear documentation

2. Obtain and review pertinent references. A
good working knowledge of the references is
critical. Review any command instructions that
address the topic.

3. Review any pertinent audits, reviews,
inspections, investigations, or the results of a
NETC CI. Where possible, review any internal
command management studies. Check the status of
efforts to complete any recommended corrective
actions.

4. Conduct an opening conference with applicable
managers. Discuss the purpose of the review.

5. Identify all key managers associated with the
process. Interview as many of these managers as
possible. Document the interviews. Review the
process flowchart. If one does not exist,
attempt to flowchart the process and discuss it
with the responsible manager(s).

6. Evaluate internal controls for the process to
determine if standards are being met. Determine
compliance with the MICP. See NETCINST 5200.1A.

    a. The flowchart is a very useful tool for
identifying and evaluating internal controls.

    b. Identify the key metrics for the process.
These quality indicators (or internal controls)
can help assess a process for effectiveness,
efficiency, and economy. The indicators should
be clearly identified on the flowchart. Check
for any evidence that shows the indicators are
routinely tested.

    c. Are controls adequate to ensure the process is providing the command adequate support? What potential errors or irregularities exist? Evaluate the materiality or significance of the possible discrepancies. If any evidence of fraud is detected, notify the CO. Remember, the Naval Criminal Investigative Service must be contacted on issues involving fraud or illegal activity.

<u>WORKPAPER</u>
<u>REFERENCE</u>

7. Determine what resources and skills are necessary to perform the review.

8. Determine whether to proceed with the review. If yes, go to steps 11 and 12. If no, complete step 10.

9. Provide a brief report to the CO on the absence of material problems and the adequacy of internal control systems. Discuss the objective, scope, and methodology on which you based your conclusion.

10. Re-evaluate objectives and develop a review guide to assist in performing the review work. Add or delete steps as necessary.

11. If deficiencies are discovered, consider their significance and whether it is necessary to formally recommend improvements. If a process is working well, make positive comments in the report to the CO.

12. If deficiencies are discovered, consider their significance and whether it is necessary to formally recommend improvements. If a process is working well, make positive comments in the report to the CO.

APPENDIX B

RECOMMENDED REPORT FORMAT

                                             7450
                                             Date

MEMORANDUM

From: Command Evaluation Officer
To: Commander, Commanding Officer, or Director

Subj: TITLE OF REVIEW (REVIEW NO. YYYY-NN)

Ref: (a) Identify the pertinent references
       (b) Provide additional references as needed

1. Introduction. (Explain briefly the nature of the review and
that it was completed per the guidelines of the above
references.)

2. Objective. (Discuss the purpose of the review.)

3. Background. (Provide relevant information and insight into
the reasons for performing the review. Include information
about the events that triggered the review.)

4. Scope and Methodology. (Explain the parameters and the
procedures used to perform the review. This should include an
explanation of: (1) nature and extent of the review work
performed, (2) when and under what circumstances the review was
performed including the impact of any impairments, (3) time
period(s) examined and when the data and information was
visually sighted, (4) methods for gathering the data and
information including any sampling techniques used, and (5) how
the criteria (references) were applied in evaluating the
materials examined.)

5. Discussion of Review Results. (Provide details of the
review. The discussion of the results must reflect the review's
objective and be linked to the criteria (references) used to
evaluate the materials examined. Findings need to be presented
in terms of the condition noted, cause of the condition, and
corrective actions needed to remedy the condition. Identify any

repeat findings and the status of any ongoing corrective actions. Above all, be fair and do not overstate the situation.

6. <u>Conclusion</u>. (Summarize the results of the review. It should reflect the impact of the problems found. Discuss any actions being taken by management to remedy the problems noted. Indicate whether or not the review objective was achieved.)

7. <u>Internal Controls</u>. (Discuss how effective or ineffective the internal controls are, and whether or not they provide adequate safeguards. For the area under examination, evaluate and comment on compliance with the Managers' Internal Control Program (MICP). See NETCINST 5200.1A for MICP requirements.)

8. <u>Recommendation</u>. (Direct the recommendation to a manager who can take the necessary corrective action. Remember, a recommendation should be linked to a finding discussed in paragraph 5 of this appendix. This is the suggested sample format for directing a recommended action to a command manager: "That Naval Education and Training Command (Command Code) take the necessary action to ensure all command managers receive Privacy Act training." A manager must respond in writing by stating either "Agree" or "Disagree" and provide comments as appropriate. The responsible manager must also give a realistic target completion date. See Appendix C for a suggested format for capturing a manager's response. The Command Evaluation Officer must comment on whether or not a response provides a reasonable course of action. Remember, every effort must be made to resolve disagreements prior to submitting the final report to the CO.)

9. <u>General Comments</u>. (Compliment management for any efforts to correct noted weaknesses. Give a brief assessment as to the overall impact of taking recommended corrective action. Comment on the cooperation extended by management during the review.)

Very respectfully,

CE Officer

Copy to:
Appropriate Command Managers

APPENDIX C

MANAGEMENT RESPONSES TO REVIEW RECOMMENDATIONS

Date: _____

1. RECOMMENDATION: _____

_____

_____

_____

2. Agree or Disagree with recommendation.

3. If agree, state:

    a. Action completed, planned, or in progress: (For an
incomplete action, describe the expected completion plan.
Should further action be considered unnecessary, so state.)

_____

_____

_____

    b. Target date for completion: _____

4. If disagree, state reasoning or justification:

_____

_____

_____

Approved:

_____   _____
(Signature)   (Date)

_____
(Title)

<u>APPENDIX D</u>

<u>CONTINUING PROFESSIONAL EDUCATION RECORD</u>

Name: _____   FY: _____

COURSE	PRESENTED BY	DATES PLANNED	DATE COMPLETED	CPE HOURS COMPLETED

APPENDIX E

COUNT OF OFFICIAL OR PUBLIC CASH

In the possession of: _____
(Name)

_____   _____
(Title)   (Location)

Bulk   Issue

	Total	No.	Amount	No.	Amount	No.	Amount
Bills:	$100.00						
	50.00						
	20.00						
	10.00						
	5.00						
	2.00						
	1.00						
Coins:	$1.00						
	.50						
	.25						
	.10						
	.05						
	.01						
Checks Vouchers:							
TOTAL ON HAND							
TOTAL PER RECORDS							
TOTAL PER BANK							
DIFFERENCE.[1]							

We certify that cash and vouchers carried as **cash in the amount of $_____**
as listed above, were counted by us, in the presence of
_____ **on this date**.

_____ _____   _____ _____
REVIEWER   DATE   REVIEWER   DATE

_____   _____
ACTIVITY   ACTIVITY

I certify that cash and vouchers carried as cash in the amount of $_____
as listed above, were returned to me intact on this date.

_____ _____
FUND HOLDER   DATE

[1]Difference = Total On Hand - Total Per Records. Shortage would be enclosed by (   ).
 An overage or shortage should be reported to the CO.