



DEPARTMENT OF THE NAVY
NAVAL TRAINING CENTER
GREAT LAKES, ILLINOIS 60088-5000

NTCGLAKESINST 5000.1D

NO1E
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NTC GREAT LAKES (COMPLEX) INSTRUCTION 5000.1D

From: Commander, Naval Training Center, Great Lakes

Subj: COMMAND EVALUATION PROGRAM

Ref: (a) SECNAVINST 5370.5A
(b) OPNAVINST 5000.52A
(c) CNETINST 5000.4A
(d) GAO Government Audit Standards of 1994
(e) Command Evaluation Manual
(f) DODINST 7600.2D
(g) SECNAVINST 7510.7E

1. Purpose. To provide policy and guidance for the Command Evaluation (CE) Program within the Naval Training Center (NTC) and NTC component commands using references (a) through (g).
2. Cancellation. NTCGLAKESINST 5000.1C. This instruction has been substantially revised and should be reviewed in its entirety.
3. Scope. This instruction applies to all commands/activities that comprise NTC Complex.
4. Definition. Command Evaluation (CE) conducts audits, reviews, evaluations or studies of command and activity operations. The CE function affords an in-house means to detect deficiencies, improprieties, and inefficiencies. Recommendations are provided to correct conditions that adversely impact mission accomplishment, command integrity, or economical use of command resources. The CE Program is an important tool for evaluating the command's overall integrity and to detect the potential for fraud, waste, abuse and mismanagement.
5. Policy/Organization
 - a. The CE function shall be placed in a direct staff relationship to the Commander or Chief of Staff, Operations.

The purpose of this placement is to ensure independence and objectivity in all audits and reviews. The CE office head is a Special Assistant to the Commander and is titled: Command Audit Officer.

b. Reference (c) provides that the CE function may be performed either by an auditor or a nonauditor. However, CE staffs shall conduct audits only if the office head is a qualified auditor. Individuals within the CE organization classified as auditors should devote at least 80 workdays per year to auditing. Naval Audit Service has indicated a proactive command audit function will minimize their involvement at a command.

6. Objectives

a. To provide the Commander with an evaluation of the economy, efficiency and effectiveness of command programs and activities.

b. To detect the potential for fraud, waste and abuse.

c. To assist NTC component commanding officers by furnishing them with an independent objective analysis of operations and providing recommendations to correct any deficiencies.

d. To audit, review, and appraise the adequacy and application of accounting, financial and operating controls.

e. Monitor compliance with established policies, plans and procedures.

f. Administer the NTC Management Control Program.

g. Administer the NTC Management Control Review Board.

7. Action

a. Commanding Officers of NTC component commands and Assistant Chiefs of Staffs shall:

(1) Ensure cooperation of their staff during CE contact.

(2) Respond to audit reports within 10 working days of receipt. Response may be in the form of a concurrence or nonconcurrence. A concurrence requires a plan of action which identifies corrective actions to be taken and estimated completion dates. A statement of nonconcurrence requires a written rationale for nonconcurrence.

(3) As required by reference (f), ensure that auditors are granted full and unrestricted access to all personnel, facilities, records, reports, data bases, documents, or other DOD information or material that a properly cleared auditor requests as being necessary to accomplish an announced audit objective. All access granted or information or material furnished to audit organizations shall be on a nonreimbursable basis.

(4) Notify and coordinate with the NTC Command Audit Officer any visits from auditors or IG Inspectors from outside the NTC Complex.

b. The Command Audit Officer shall:

(1) Solicit inputs from NTC (Simplex) department heads and the commanding officers of component commands to identify problem areas needing review/auditing.

(2) Comply with all the requirements of reference (d) in conducting audits.

(3) Develop a fiscal year audit plan which identifies the functions to be audited for approval by Commander, Naval Training Center (CNTC).

(4) Hold entrance and exit conferences with the highest ranking official of the function to be audited.

(5) Immediately notify CNTC and the Commanding Officer of the command being audited when fraud or illegal acts are identified.

(6) Submit a draft report to the audited activity with a request for comments to the audit findings and recommendations.

Incorporate the activities' responses and CE comments into the final official report.

(7) Forward the final audit report to CNTC for approval.

(8) Follow-up on all open recommendations and corrective action completion details.

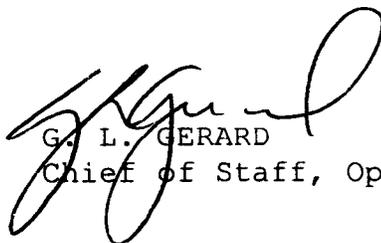
(9) Submit all required reports by due dates stated in reference (c). This includes the Semiannual Report on Audit Findings with Open Recommendations required by the IG.

(10) Coordinate all visits for the command with external audit agencies (e.g. GAO, DOD IG and Naval Audit Service and IGs) unless the command decides to assign otherwise.

(11) Ensure strict compliance with reference (d) for any GS 511 series auditors and reference (e) for nonauditors. Any deviations require advance approval from CNTC.

(12) Maintain a complete list of auditable units within the command.

(13) Design audit programs to provide reasonable assurance of detecting fraud, waste and abuse or illegal acts to meet audit objectives.



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Distribution:
NTCGLAKESINST 5216.5M
Lists I, II (Case A), III-A, C