



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
3000 MARINE CORPS PENTAGON
WASHINGTON DC 20350-3000

MCO 5200.24F
DC PR
18 Dec 2024

MARINE CORPS ORDER 5200.24F

From: Commandant of the Marine Corps
To: Distribution List

Subj: MARINE CORPS' RISK MANAGEMENT AND INTERNAL CONTROL PROGRAM

Ref: (a) Public Law 97-255, H.R. 1526, "Federal Managers Financial Integrity Act (FMFIA) of 1982"
(b) Federal Financial Management Improvement Act of 1996 (FFMIA)
(c) Government Accountability Office (GAO), "Standards for Internal Control in the Federal Government" (September 2014)
(d) Office of Management and Budget (OMB) Circular No. A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control" (July 2016)
(e) Department of the Navy (DON) Integrated Risk Management Implementation Handbook (February 2024)
(f) ACMC Memorandum for Distribution, "Marine Corps Audit Committee and Internal Control Governance Charter" September 27, 2024

Encl: (1) Marine Corps Risk Management and Internal Control Program Organizational Structure
(2) Risk Management and Internal Control Program Coordinator Appointment Letter

1. Situation. Every Federal agency must comply with the authoritative requirements set forth in reference (a) which dictate the need for an organization to understand risks that may impact its ability to meet its mission and then mitigate those risks via the implementation of internal controls. Reference (b) amplifies the requirements for implementation and maintenance of financial management systems; and references (c) and (d) define the guidance and criteria for designing, implementing, and operating an effective internal control system for Federal agencies. Updates to this Marine Corps Order (MCO) are intended to keep up with the evolution of laws and regulations, to include additional requirements for Enterprise Risk Management (ERM), and to ensure that the Marine Corps' Risk Management and Internal Control (RMIC) Program (formerly the Managers' Internal Control Program (MICP)) is best positioned to maintain a clean audit opinion.

2. Cancellation. MCO 5200.24E.

3. Mission. The Marine Corps must establish and maintain an RMIC Program, in accordance with the requirements set forth in references (a) through (d), along with a framework for its governance and oversight. Stakeholders across the Marine Corps must design, implement, execute, and document key internal controls to mitigate those risks that may prevent the Marine Corps from meeting organizational goals and objectives. This requires leadership to establish an ERM framework that will serve to inform the larger Marine Corps

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enterprise of RMIC priorities utilizing a "top down" and "bottoms up" approach. Risk assessments and internal control validation testing must be performed to arrive at an evidence-based conclusion as to whether stated key risks have been mitigated. Results of risk and internal control assessments are summarized and reported to the Commandant of the Marine Corps (CMC) and the Secretary of the Navy (SECNAV) via a Statement of Assurance (SOA) memorandum in accordance with reference (e).

4. Execution.

a. Summary of Revision. Major changes made to this iteration of the MCO include (1) the introduction of new governing bodies overseeing RMIC activities; (2) identification of the Deputy Commandant, Programs and Resources, as the Commandant's executive agent for the enterprise-wide RMIC program; (3) socialization of the ERM concept; and (4) clarification of the RMIC process along with associated roles and responsibilities.

b. Commander's Intent and Concept of Operations

(1) Commander's Intent

(a) Purpose. The assessments of risks and the performance of internal controls associated with those risks must take place in all organizations within the Marine Corps and at all levels within those organizations. Collectively, they must span considerations related to financial and non-financial matters. The outputs of this work must be aggregated, independently validated, and analyzed to provide valuable insights for leadership to make evidence-based decisions in support of the Warfighter.

(b) Method. The Marine Corps Audit Committee (MCAC), chaired by the Assistant Commandant of the Marine Corps, will approve and oversee RMIC activities via quarterly meetings and ad hoc communications, and assess conclusions made by internal control validation testing efforts. Subordinate governing bodies, namely the Senior Management Council (SMC) and the Senior Assessment team (SAT), will shape and drive the RMIC efforts of Marine Corps stakeholders and feed relevant content to the MCAC for broader discussion. The Programs and Resources (P&R) Department's RMIC branch will establish the annual "top down" RMIC Operating Plan for internal control validation testing, inclusive of scoping documents, guidance, and required templates for use subject to the approval of the MCAC. The P&R RMIC branch will also provide training on a range of topics to educate and inform stakeholders; and serve as a primary facilitator for discussions at the SMC and SAT levels. Stakeholders across the Marine Corps will, in turn, actively participate in activities required by the annual RMIC Operating Plan, providing requested inputs in a timely and comprehensive manner to achieve deadlines on the annual RMIC calendar. Stakeholders are also encouraged to perform additional assessments deemed necessary at the Major Assessable Unit (MAU), Sub-Assessable Unit and Assessable Unit levels. The Managers Internal Control Remediation and Reporting (MICRR) application will be utilized to document these assessments and results.

(c) End State.

1. Compliance with applicable laws and regulations.

2. Documentation of the Marine Corps' risk assessment and internal control processes and outputs to a standard that will inform management of effectiveness of the RMIC Program and meet internal and external reporting requirements.

3. Mitigation of organizational risks to facilitate the achievement of the Marine Corps' key strategic goals and objectives. When combined with outputs from the Marine Corps' strategic risk assessment, CORE reports, and quarterly readiness briefs, Marine Corps leadership may use outputs to prioritize action.

(2) Concept of Operations

(a) Performing risk assessments and evaluating internal controls are not one-time events; rather they are a continuous series of actions and activities that occur throughout an organization's ongoing operations. All "reporting units" depicted in enclosure (1) are required to complete continuous risk assessments that support the achievement of the Marine Corps' mission.

(b) Annually, RMIC activities (e.g. walkthroughs, risk assessments, validation testing, corrective action plans, etc.) are performed during the first three quarters of the fiscal year on priority areas described within the RMIC Operating Plan. Results and deficiencies are consolidated within the annual SOA during the fourth quarter of the fiscal year and submitted to the DON. The Annual RMIC Program Guidance provides specific requirements and timelines for RMIC activities.

(c) Deficiencies identified via the RMIC Program are categorized based on severity as material weaknesses (most severe), significant deficiencies, and control deficiencies (least severe). All deficiencies identified require corrective action plans (CAPs) to be developed by the responsible stakeholders and executed in a timely manner.

(d) The RMIC Branch may distribute additional taskers, outside of the RMIC Operating Plan and Annual RMIC Program Guidance, as required by external stakeholders (e.g. Office of the Secretary of Defense, DON, GAO, etc.). In such instances, the P&R RMIC branch will distribute such requirements, for action by Marine Corps stakeholders, via Enterprise Task Management Software Solution taskers.

(e) The P&R RMIC branch will issue guidance and training on RMIC requirements including, but not limited to:

1. ERM Risk Register
2. Validation Testing over Business Processes
3. Entity Level Control Assessment
4. Fraud Risk Assessment
5. Oversight of Shared Service Providers
6. End-to-End Business Process Narratives

c. Tasks

(1) Marine Corps Governance. The Marine Corps' risk management governance structure consists of the MCAC, SMC, and SAT. These three governing bodies are responsible for the oversight and monitoring of the execution of RMIC activities by Marine Corps reporting units. A full listing of the responsibilities and Principal Members of each governing body can be found within reference (f).

(2) Deputy Commandant, Programs and Resources (DC P&R)

(a) Serve as the executive agent for CMC to enable the enterprise-wide RMIC Program, facilitating the execution of RMIC activities across the Marine Corps in accordance with references (a) through (e).

(b) Develop policy, procedures, and guidance for enterprise-wide RMIC activities.

(c) Provide oversight of the implementation and execution of RMIC activities (e.g. internal control validation testing).

(d) Monitor, review, and validate evidence of the timely remediation of deficiencies via CAPs.

(e) Develop annual SOA memorandum and related enclosures and submit for MCAC approval.

(f) Continuously improve the RMIC Program utilizing innovative technology and best practices.

(g) Utilize the MICRR application for reporting on all RMIC requirements.

(h) Appoint, in writing, a Headquarters Marine Corps (HQMC) RMIC Coordinator to serve as the Marine Corps' internal and external point of contact for all matters pertaining to the RMIC Program.

(3) Deputy Commandants

(a) Communicate ERM risks, strategic objectives, policies, and trainings to MAUs and subordinate organizations.

(b) Coordinate with MAUs and subordinate organizations on identifying, assessing, and documenting Marine Corps risks, controls, and corrective action plans about enterprise risks.

(c) Assist the P&R RMIC Branch with developing the Marine Corps ERM Risk Register.

(d) Monitor ERM activities and periodically report to the MCAC on enterprise-level risks that could impact the Marine Corps' ability to meet its mission requirements.

(e) Appoint in writing an RMIC Program Coordinator and an Alternate. The appointment letter template can be found in Enclosure (2). Typically, the RMIC Program Coordinator falls under the General Staff, Comptroller/G-8 Resource Evaluation and Analysis function, but other

structures may be appropriate as the Commander designates. The RMIC Coordinator position shall be limited to a military or Government Civilian employees due to the inherently governmental nature of the work. RMIC Coordinator and Alternate Appointment Letters are uploaded and retained within MICRR.

(4) MAUs and Subordinate Organizations

(a) Execute RMIC activities, in a timely manner, in accordance with the Annual RMIC Program Guidance disseminated from the P&R RMIC Branch. Document and report on these activities via the MICRR application, unless otherwise stated.

(b) Conduct recurring risk assessments to identify, assess, and document key financial and non-financial organizational risks. These risks can stem from both external and internal sources. When identifying, analyzing, and responding to risks each organization shall consider the types of risk that impact an organization, to include inherent risk, residual risk, and fraud risk.

(c) Design, implement, execute, and document effective internal controls (e.g. entity-level controls, business process application controls, complementary user entity controls, compensating controls, shared service provider controls, information technology general controls, etc.) to address key risks identified within their business mission areas and ensure frequent monitoring of those controls.

(d) Develop, timely execute, and monitor CAPs for all deficiencies identified.

(e) Develop an annual RMIC Operating Plan that outlines support for P&R RMIC Branch "top down" focus areas as well as any additional focus areas deemed necessary by the MAU.

(f) Report on the overall assessment of the effectiveness of internal controls through an annual Certification Statement.

(g) Appoint in writing an RMIC Program Coordinator and an Alternate. The appointment letter template can be found in Enclosure (2). Typically, the RMIC Program Coordinator falls under the General Staff, Comptroller/G-8 Resource Evaluation and Analysis function, but other structures may be appropriate as the Commander designates. The RMIC Coordinator position shall be limited to a military or Government Civilian employees due to the inherently governmental nature of the work. RMIC Coordinator and Alternate Appointment Letters are uploaded and retained within MICRR.

(h) RMIC Coordinators shall provide a program status update brief to their organizational Senior Accountable Official no less than quarterly.

5. Administration and Logistics.

a. Records Management. Records created because of this Order shall be managed according to National Archives and Records Administration approved dispositions in SECNAV M-5210.1, to ensure proper maintenance, use, accessibility, and preservation, regardless of format or medium. Records disposition schedules are located on the Department of the Navy/Assistant for

Administration, Directives and Records Management Division portal page at: <https://portal.secnnav.navy.mil/orgs/DUSNM/DONAA/DRM/Records-and-Information-Management/Approved%20Record%20Schedules/Forms/AllItems.aspx>. Refer to MCO 5210.11F, for Marine Corps' records management policy and procedures.

b. Privacy Act. Any misuse or unauthorized disclosure of Personally Identifiable Information (PII) may result in both civil and criminal penalties. The Marine Corps recognizes that the privacy of an individual is a personal and fundamental right that shall be respected and protected. The Marine Corps needs to collect, use, maintain, or disseminate PII about individuals for purposes of discharging its statutory responsibilities shall be balanced against the individuals' right to be protected against unwarranted invasion of privacy. All collection, use, maintenance, or dissemination of PII shall be in accordance the Privacy Act of 1974 (5 U.S.C. § 552a), as amended, and implemented in SECNAVINST 5211.5F.

c. Classified Program. Any risks, or planned RMIC Program activities, affecting a classified program, function, report, or data should be coordinated with the appropriate security office, MAU RMIC Coordinator and HQMC RMIC Coordinator. Risks related to classified programs are to be managed outside of the MICRR tool in an appropriate manner.

d. MICRR Application. A single application that standardizes and centralizes data on RMIC activities. The MICRR application is also designed to maintain the results of risk and control assessments from all Marine Corps Commands and activities at all levels. The MICRR application is available at <https://apps.mcboss.usmc.mil/my.policy>. Marine Corps RMIC Coordinator trainings can be found in the MICRR application (under the "Training" tab) and should be completed in accordance with instruction provided in the Annual RMIC Program Guidance.

6. Command and Signal.

a. Command. This Order is applicable to the Marine Corps Total Force.

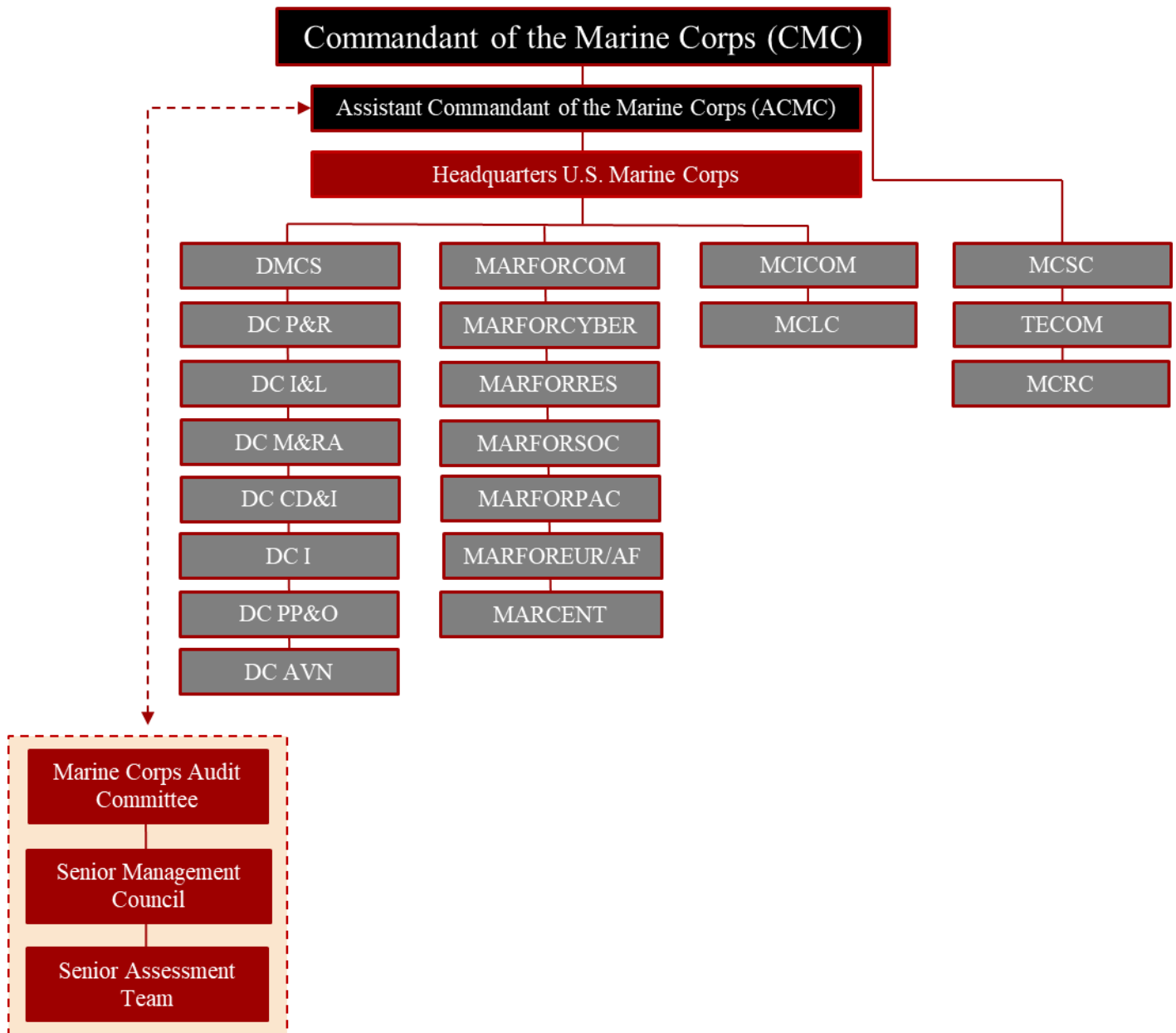
b. Signal. This Order is effective on the date signed.



ERIC M. SMITH

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Marine Corps RMIC Program Organizational Structure



Major Assessable Units

Major Assessable Units (MAUs)		Location	Major Assessable Unit (MAU)
1	Director of Marine Corps Staff (DMCS)	HQMC	
2	Installations and Logistics (DC, I&L)	HQMC	DC
3	Manpower and Reserve Affairs (DC, M&RA)	HQMC	DC
4	Aviation (DC, AVN)	HQMC	DC
5	Plans, Policies, and Operations (DC, PP&O)	HQMC	DC
6	Programs and Resources (DC, P&R)	HQMC	DC
7	Combat Development and Integration (DC, CD&I)	HQMC	DC
8	Information (DC, I)	HQMC	DC
9	Marine Corps Logistics Command (MARCORLOGCOM)	Albany, GA	Command
10	Marine Corps Systems Command (MCSC)	Quantico, VA	Command
11	Fleet Marine Force Atlantic (FMFLANT), Marine Corps Forces Command (MARFORCOM) and Marine Corps Forces Northern Command (MARFORNORTH)	Norfolk, VA	Command
12	Marine Corps Forces Cyberspace Command (MARCORCYBER)	Ft. Meade, MD	Command
13	Marine Corps Forces Europe/Africa (MARFOREUR/AF)	Stuttgart, Germany	Command
14	Marine Corps Forces, Pacific (MARFORPAC)	Camp Smith, HI	Command
15	Marine Forces Reserve (MARFORRES)	New Orleans, LA	Command
16	Marine Corps Forces Special Operations Command (MARFORSOC)	Camp Lejeune, NC	Command
17	MCICOM (Includes Marine Barracks 8th and I)	Arlington, VA	Command
18	Marine Corps Recruiting Command (MCRC)	Quantico, VA	Command
19	Training and Education Command (TECOM)	Quantico, VA	Command
20	Marine Corps Forces Central Command (MARCENT)	Tampa, FL	Command



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IN REPLY REFER TO
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From: [Insert SAO within Major Command; SAO defined as the General Officer, Senior Executive Service (SES), or Senior Officer within a Major Command who signs the Certification Statement]
To: [Insert name of Risk Management and Internal Control Program (RMIC) Coordinator]

Subj: RISK MANAGEMENT AND INTERNAL CONTROL PROGRAM (insert DC/MAU name, e.g., P&R, MCICOM, etc.) COORDINATOR APPOINTMENT LETTER

Ref: (a) OMB Circular A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control," 15 Jul 2016
(b) Federal Managers' Financial Integrity Act of 1982
(c) SECNAVINST 5200.35G, "Department of the Navy Managers' Internal Control Program," 29 March 2019
(d) MCO 5200.24F, *Marine Corps' Risk Management and Internal Control Program*

1. In accordance with references (a) through (d), each Marine Corps Major Command (defined as Commands led by Deputy Commandants (DCs)) shall appoint an organizational Risk Management and Internal Control (RMIC) Program Coordinator and Alternate Coordinator responsible for the administration and coordination of the RMIC Program to align with the reporting requirements of reference (b).

2. Effective (current date assigned), you are appointed as the RMIC Coordinator for the [Deputy Commandant P&R, I&L, M&RA, etc.] organization. You will be guided in the performance of your duties by the provisions of the references (a) through (d). Detailed guidance about RMIC processes and annual submission requirements and templates are documented in the Annual RMIC Program Guidance.

3. As the [Deputy Commandant P&R, I&L, M&RA, etc.] RMIC Coordinator, you are to facilitate the implementation of an effective governance structure and process to establish and maintain compliance with noted policy, USMC Annual RMIC Program Guidance, and [Deputy Commandant P&R, I&L, M&RA, etc.] guidance. This governance structure and process will incorporate enterprise risk management and the establishment of enterprise-wide risk monitoring to prioritize and monitor [Deputy Commandant P&R, I&L, M&RA, etc.]-identified enterprise-wide risks.

Your responsibilities will include:

- a. RMIC Program Plan: Create an annual RMIC Program Plan to document [Deputy Commandant P&R, I&L, M&RA etc.]'s approach for implementing an effective and efficient internal control program consistent with references (a), (b), (c), and (d).
- b. Enterprise-level Risk Register: Facilitate the development and maintenance of an enterprise-level risk "register" for [Deputy Commandant P&R, I&L, M&RA, etc.] as part of [Deputy Commandant P&R, I&L, M&RA, etc.]'s Enterprise Risk Management Program.
- c. Entity Level Controls: Facilitate the documentation and testing of the [Deputy Commandant P&R, I&L, M&RA, etc.]'s entity level controls (ELCs).
- d. Internal Controls over Reporting (ICOR): Ensure [Deputy Commandant P&R, I&L, M&RA, etc.] uses a risk-based approach and performs evaluations of those internal controls that support reporting for programs and functions that mitigate risks to program objectives and align evaluation efforts with priorities outlined by USMC governance and HQMC, where provided.
- e. Reporting requirements:
 - (1) Support RMIC oversight and the establishment of governance to ensure that [Deputy Commandant P&R, I&L, M&RA, etc.] is adhering to all policies and procedures.
 - (2) Compile, prepare, and coordinate signature of the annual RMIC Certification Statement for [Deputy Commandant P&R, I&L, M&RA, etc.] before submitting to the HQMC RMIC Program Office.
 - (3) Ensure all RMIC reporting and supporting documentation requirements are met in accordance with references (a) through (d) and RMIC Program Guidance.
- f. Maintaining an effective tracking and monitoring system to ensure acceptable performance and prompt correction of identified material weaknesses, significant deficiencies, and control deficiencies.
- g. Obtaining RMIC training, outlined in reference (c) and (d), within 30 calendar days of this appointment and a refresher course every three years thereafter.
- h. Notifying the organization of RMIC training opportunities and ensure points of contact satisfy and maintain all training requirements.
- i. Reporting assurance and tracking all Corrective Action Plans in a constant effort to expedite prompt resolution of material

weaknesses, significant deficiencies, or control deficiencies identified during any assessment to the HQMC RMIC Program Office.

4. This appointment is valid until rescinded.

*(Signature of SAO responsible for signing
the annual Certification Statement for this
Reporting Entity)*

(Printed name or signature block of signer)

ACKNOWLEDGEMENT

By my signature, I acknowledge my appointment as the [Deputy Commandant P&R, MCICOM, etc.] RMIC Coordinator. I have read and understand my duties, responsibilities, and accountability as described in this appointment letter and paragraph 3, subsections (a) through (i). I further understand and acknowledge that this appointment will remain in effect until revoked in writing by you or your successor, or until I am transferred, separated for any reason, or retired from federal service.

*(Signature of RMIC Coordinator/Alternate
and date)*

*(Printed name of RMIC
Coordinator/Alternate)*

APPENDIX A

Glossary of Acronyms and Abbreviations

ACMC	Assistant Commandant of the Marine Corps
CAP	Corrective Action Plan
CMC	Commandant of the Marine Corps
CUEC	Complementary User Entity Controls
DC	Deputy Commandant
DON	Department of the Navy
ERM	Enterprise Risk Management
FFMIA	Federal Financial Management Improvement Act of 1996
FMFIA	Federal Managers' Financial Integrity Act
GAO	Government Accountability Office
HQMC	Headquarters Marine Corps
MAU	Major Assessable Unit
MCAC	Marine Corps Audit Committee
MICP	Managers' Internal Control Program
MCO	Marine Corps Order
MICRR	Managers' Internal Control Remediation and Reporting
OMB	Office of Management and Budget
P&R	Programs and Resources
PII	Personally Identifiable Information
RMIC	Risk Management and Internal Control
SAO	Senior Accountable Official
SAT	Senior Assessment Team
SECNAV	Secretary of the Navy
SEVNAVINST	Secretary of the Navy Instruction
SMC	Senior Management Council
SOA	Statement of Assurance
U.S.C.	United States Code
USMC	United States Marine Corps