



DEPARTMENT OF THE NAVY  
HEADQUARTERS UNITED STATES MARINE CORPS  
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MCO 7220.13G  
MI  
21 May 99

MARINE CORPS ORDER 7220.13G

From: Commandant of the Marine Corps  
To: Distribution List

Subj: MARINE CORPS ADMINISTRATIVE ANALYSIS TEAM (MCAAT) PROGRAM

Ref: (a) Title 3 of GAO Policy and Procedures Manual (NOTAL)  
(b) PL 97-255 (NOTAL)  
(c) DODFMR Vol 5 (NOTAL)

Report Required: Report of Administrative Analysis (Report Control Symbol  
EXEMPT), par. 10c

1. Purpose. To publish policy governing the MCAAT Program.
2. Cancellation. MCO 7220.13F
3. Summary of Revision. Expands and redefines the MCAAT mission, scope of operations, and responsibilities. Incorporates changes created by ALMAR 337/98 including revising the mission statement to provide a greater emphasis on education in areas of administrative policy, processes and procedures and establishment of Mobile Training Visits (MTV). Significant changes have been made to this order and it should be reviewed in its entirety.
4. Information. References (a) and (b) outline Federal requirements to establish basic principles and concepts for internal auditing which should be a part of the management control system of each Federal agency. The CMC established the MCAAT's to evaluate the effectiveness of the Marine Corps Total Force System (MCTFS) and all associated field management procedures related to the administration of pay and allowances for regular and reserve component units in keeping with the intent of the references. MCAAT's will analyze, provide education, instruction workshops, liaison, assistance, and guidance, when required, in the interpretation and application of pay related instructions and procedural changes emanating from HQMC.
5. Mission. The MCAAT's are the M&RA Department spokesmen for the personnel administration field. As such, they will ensure the well-being of Marines by providing to commanders and their

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staffs, education and instruction in Marine Corps policies and procedures which effect administration, pay, and allowances. The MCAAT also identifies and assists in resolving problem areas in personnel administration and pay-related management procedures, and recommend such action as may be necessary for developing, revising and implementing future changes to the admin field. MCAAT's emphasis will be equally distributed between education and analysis requirements.

#### 6. Administration

a. The CMC (MI) has operational control of MCAAT's. MCAAT personnel will not be reassigned to, or used for local activity duties except in an emergency, or when so directed by the CMC (MI). MCAAT's are designated field agencies of the Commandant, and are attached to the following host commands for administrative purposes only.

- (1) MCAAT-East Coast  
Commanding General  
Marine Corps Base  
Camp Lejeune, NC 28542-5050
- (2) MCAAT-West Coast  
Commanding General  
Marine Corps Base  
Camp Pendleton, CA 92055-5100

These commands will provide operations and maintenance type housekeeping support to the respective teams attached, to include Government vehicles for transportation to local commands, and to other commands when more convenient, expeditious, and advantageous to the Government. MCAAT's are staffed according to T/O 5050. Address requests for changes of personnel, recommendations pertaining to the organizational structure, and correspondence regarding MCAAT procedures to the CMC (MI).

#### b. Operational Support

- (1) Funding. The CMC (RF) will fund travel costs for MCAAT's.
- (2) Order-Issuing Authority. The OIC's MCAAT are authorized to issue TAD travel orders to all personnel within the

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MCAAT for travel necessary in the performance of their regular duties.

(3) Equipment. Storage, maintenance, accountability, and operational expenses of the motor vehicles and computer assets assigned to each MCAAT will be furnished by the aforementioned local command.

c. Technical Direction. Technical direction of the MCAAT's is vested in the CMC (MI). OIC's MCAAT are directly responsible for the individual training of team personnel in the current Marine Corps policies and directives. In addition, OIC's are responsible for the training of analysts in their assigned duties, and for the efficient operations of their offices and the accomplishment of the stated mission.

7. Geographical Assignments. Specific areas of responsibility for travel and analysis of organizations are as follows:

a. MCAAT-East Coast. The CONUS area of responsibility for administrative analysis and financial reviews is the area east of the line formed by the western boundaries of Minnesota, Iowa, Missouri, Arkansas, and Louisiana. The OCONUS area of responsibility is the area from the East Coast of the US up to and including Diego Garcia and its corresponding longitudinal line.

b. MCAAT-West Coast. The CONUS area of responsibility for administrative analysis and financial reviews is the area west of the line formed by the western boundaries of Minnesota, Iowa, Missouri, Arkansas, and Louisiana. The OCONUS area of responsibility is the area from the West Coast of the US up to but not including Diego Garcia.

c. Combined Analysis. A combined East Coast/West Coast composite team will be formed to conduct the MTV and analysis of the Marine Corps Commands located in the Kansas City area. All other requests for combined analysis will be submitted from appropriate MCAAT to the CMC (MI) for review and determination.

## 8. Analysis Procedures

a. Analysis System. The MCAAT analysis will consist of a three-tier system.

(1) The first tier is a MTV conducted normally 6-12 months prior to the command's formal analysis. The MTV consists

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of a full day of instruction focusing on the most current internal control procedures. The second day consists of "hands-on" applications with administrative personnel. This process also includes a preliminary analysis using the most current MCAAT checklist.

(2) The second tier is the MCAAT analysis from which a formal report is submitted. Corrective action on discrepancies identified by the MCAAT shall be addressed as outlined in paragraph 10.

(3) The third tier, or post-analysis, will be required of units receiving a non-mission capable evaluation of less than 90%. Other units which desire to receive additional training from the MCAAT may locally fund a MTV from the cognizant MCAAT.

b. Analysis Information. Unit analysis schedules will be based on the following frequency:

(1) Active and Reserve component unit analyses will be conducted triennially.

(2) Finance/dibursing offices analyses will be conducted biennially.

(3) Finance/dibursing offices will receive unannounced annual fidelity audits from the cognizant MCAAT.

c. Objectives. The objectives of the MCAAT analysis are to provide commanders, their staffs, and higher headquarters with education and instruction on Marine Corps policies and procedures which effect administration, pay, and allowances, to promote accuracy and efficiency in pay-related administrative and financial functions, and to provide recommended actions, as necessary, for improvements in the administrative and financial functions inherent to Marine Corps organizations. The MCAAT's will accomplish these objectives by:

(1) Providing clarification on Marine Corps and DoD pay-related administrative and finance directives and technical publications.

(2) Developing, reviewing, validating, and implementing future changes to the administrative field.

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(3) Requesting pay and allowance entitlement determinations, to include travel and station allowances, and regulatory interpretations from DFAS-KC (FSP) as required.

(4) Isolating problem areas, recommending appropriate corrective actions, and providing instruction and training in proper procedures.

(5) Apprising the chain of command of significant deficiencies, discrepancies, and problem trends.

(6) Implementing area workshops to resolve trend area errors and mispayments.

(7) Collaborate their efforts and experience with the disbursing/finance personnel and the Manpower Information Systems Support Office (MISSO) personnel in order to support commands efficiently and effectively.

(8) Providing CMC (MI) information on the effectiveness of MCTFS to include recommendations for changes, when appropriate.

d. Scheduling. MCAAT's will schedule analyses in order that ample time is allotted to ensure that the analysis objectives are satisfied. MCAAT's will forward a fiscal year analysis schedule to CMC (MI), DFAS-KC and CMC (IGMC) not later than 31 May of the fiscal year preceding scheduled implementation. MCAAT's will forward a fiscal year budget to arrive at CMC (MI) not later than 31 May of the fiscal year preceding scheduled implementation. MCAAT's will forward a midyear schedule review and midyear budget review to CMC (MI), to arrive not later than 31 January of the current fiscal year.

9. Types and Scopes of Analysis. MCAAT's are authorized to perform inspections of all correspondence, vouchers, accounts, records, files, and documents that may effect pay-related administrative and finance functions.

a. MTV and Analysis Notification and Scheduling. Each reporting unit and finance office will be scheduled for an analysis as discussed in paragraphs 8a and 8b. MCAAT's will coordinate analysis schedules with major subordinate commanders, independent unit commanders, the IGMC, DFAS-KC (P), and the CMC

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(MI). The appropriate MCAAT OIC will forward a Letter of Notification approximately 90 days prior to the MTV to the appropriate unit/organization to be visited/analyzed. The Letter of Notification will inform the unit of the proposed dates for the MTV and the analysis, and request the unit ensure that all cognizant personnel are available during the visits. It will request the unit to provide the MCAAT with access to all documents, files, or records as may be required for the purpose of conducting training and analysis. Requests to reschedule MTV's or analyses, or requests for exemption to this order shall be forwarded to CMC (MI) for review and determination via the appropriate MCAAT OIC.

b. Composition of the MTV. The MCAAT MTV is conducted in two parts, a lecture portion and a "hands-on" portion.

(1) The lecture portion consists of a full day of training from MCAAT personnel covering all detailed areas of the internal controls and pay related segments of the actual analysis.

(2) The "hands-on" portion consists of a full day of actually reviewing the units current internal control procedures and making recommendations to improve the overall process of administration within the unit.

c. Composition of the Analysis. The MCAAT analysis is conducted in two parts, a Personnel Service Record analysis and Internal Control analysis.

(1) The Personnel Service Record analysis consists of a detailed review of a random sample of personnel records to determine the propriety of payments and other input into the pay account.

(2) The Internal Control analysis is a comprehensive review of the internal control procedures. This analysis will determine whether those procedures are in compliance with Marine Corps directives. The Internal Control analysis will also be conducted with the finance office.

(3) The results of both portions of the analysis will be combined to form a command effective rate. The command effective rate will determine whether or not the administrative section of

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a unit is mission capable or non-mission capable. Commands having a command effective rate of 90% or higher are considered to be mission capable. Units receiving a non-mission capable rating will be reevaluated by the appropriate major subordinate commander within 90 to 180 days following receipt of the rating. The unit will also be scheduled for a follow-up analysis by the cognizant MCAAT within one year of receiving the non-mission capable rating.

d. Cash Verification of Disbursing Offices. Reference (c) requires that a quarterly cash verification be conducted in each disbursing office. The MCAAT's will complete the quarterly cash verification requirement in those disbursing offices which are located in the vicinity of other units scheduled for analysis.

(1) The cash verification is an unannounced examination and is conducted in disbursing offices and finance offices.

(2) The review will include a verification of currency and vouchers representing currency held by all persons entrusted with Government funds for which the Disbursing Officer retains an accountability. All vaults, safes, security containers, and cash drawers shall be secured and the contents thereof shall be inventoried by actual count in the presence of the person accountable for their safekeeping.

(3) Following the verification, the OIC of the examination will provide DFAS-KC (P) a copy of the cash verification report for those Deputy Disbursing Officers operating under the accountability of the Disbursing Officer for Disbursing Station Symbol Number (DSSN) 6102.

#### 10. Service Record Audit Procedures.

a. Monetary and advisory discrepancy notices. Monetary mispayments and advisory errors detected during the service record phase of the analysis are recorded in triplicate. The original and second copy are provided to the commander or designated representative upon completion of the analysis.

b. The original discrepancy notice must be endorsed within 30 days of receipt by the command indicating corrective action taken or initiated. The endorsed original will be forwarded to the respective MCAAT.


c. The duplicate copy will be maintained in the commands correspondence files.

d. The MCAAT will retain the third copy of the discrepancy notice which contains coding information relevant to the specific error.

e. Furthermore, the MCAAT will verify the accuracy of the corrective action indicated on the returned discrepancy notice. Lastly, in cases where 30 or more days have elapsed from the date of issuance of the discrepancy notice(s), the MCAAT will initiate tracer action.

11. Critique. MCAAT representatives will conduct a critique of the discrepancies/findings and recommendations with the unit commander or designated representative. In the case of a finance office analysis, a critique will be conducted with the designated command representative, finance officer, and key supervisory personnel. Prior to MCAAT's departure from a multiunit command, the team will brief the results of the analysis of all units involved as well as the results of the local disbursing/finance office that was analyzed.

12. Summary. Upon completion of the analysis, the OIC's MCAAT will prepare a narrative summary discussing the findings and recommendations resulting from the analysis and forward it to the CMC (MI) and CMC (IGMC) via the activity commanders listed in the Letter of Notification. The activity commander will endorse the original summary setting forth actions taken or initiated to correct the identified problem areas. The endorsement should respond to each recommendation.



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