

DEPARTMENT OF THE NAVY
BUREAU OF NAVAL PERSONNEL
WASHINGTON, D.C. 20370-5000

IN REPLY REFER TO

BUPERSINST 5200.12A
Pers-00X
04 JUN 1992

BUPERS INSTRUCTION 5200.12A

From: Chief of Naval Personnel

Subj: MANAGEMENT CONTROL PROGRAM

Ref: (a) SECNAVINST 5200.35C (NOTAL)
(b) OPNAVINST 5200.25C (NOTAL)
(c) OPNAV P-09B2-05-92 (NOTAL)

Encl: (1) Program and Report Requirements
(2) Management Control Plan Format/Instructions
(3) Weakness/Accomplishment Report Format/Instructions

1. Purpose. To revise policy, assign specific responsibilities, and provide guidance and procedures for the Chief of Naval Personnel (CHNAVPERS) Management Control Program. Additionally, this revision provides emphasis on improving management control processes through the use of Total Quality Leadership (TQL) and streamlining the program through paperwork reduction. This instruction implements references (a) through (c) and applies to all Bureau of Naval Personnel (BUPERS) offices and subordinate field activities and the offices of the Deputy Chief of Naval Operations (Manpower, Personnel, and Training) (DCNO (MPT)) (OP-01). This instruction is a major revision and should be read in its entirety.

2. Cancellation. BUPERSINST 5200.12.

3. Background. Reference (a) issues Secretary of the Navy (SECNAV) management control policy guidance, assigns Navy program management responsibility to the Chief of Naval Operations (CNO), identifies program definitions and standards, and provides program and report requirements. Reference (b) provides CNO policy and identifies CNO, OPNAV Principal Officials, and lower echelon responsibilities. Reference (c) forwarded the CNO Management Control Program Manual. The manual is authoritative guidance and a training tool to be used by all managers and coordinators under CNO and CHNAVPERS. The Management Control Program is mandated by the Federal Managers' Financial Integrity Act (FMFIA) of 1982 (31 USC 3512). The Program has been adopted by the Government to help managers provide reasonable assurance that their Management Control System is adequate to achieve their objectives and also to comply with FMFIA.

4. Definitions. References (a) through (c) provide definitions of terms and concepts used in this instruction.

5. Policy. OP-01 and BUPERS offices and subordinate field activities will maintain and develop adequate administrative and accounting controls. Excessive controls will be eliminated and weak controls will be improved. Each organization and activity will maintain systems of controls consistent with references (a) through (c). Managers at all levels shall continually assure the adequacy of their administrative and accounting controls. This will be accomplished by using Management Control Program processes in conjunction with existing management evaluation and review processes such as regular management review, audits, inspections, program reviews, TQL studies, command evaluations, management studies, etc. Each OP-01 and BUPERS office and subordinate field activity shall keep immediate superiors aware of management control material weaknesses not correctable at the their level using existing reporting procedures. This does not require an annual certification statement. However, each office and activity will implement and maintain an active Management Control Program per enclosures (1) through (3) and references (a) through (c).

6. Responsibilities

a. The DCNO (MPT), as an OPNAV Principal Official, shall sign the DCNO (MPT) Annual Certification Statement to the Vice Chief of Naval Operations (VCNO).

b. The Deputy Chief of Naval Personnel (DEPCHNAVPERS) is designated as the Management Control Program senior management official for BUPERS, subordinate field activities, and OP-01. DEPCHNAVPERS assigns the following responsibilities:

(1) The Legislative and Oversight Advisor (Pers-OOX) is responsible for management and administration of the program in BUPERS and OP-01. Pers-OOX, as the Program Coordinator, shall:

(a) Act as the program coordinator, developing and issuing policy guidance and procedures.

(b) Provide advice and training on program responsibilities, i.e., establishing an inventory of assessable units; conducting risk assessments and management control reviews; reporting on management control material weaknesses not correctable at OP-01, BUPERS or lower levels; and other responsibilities.

(c) Develop and maintain a code structure to classify and keep current an inventory of command-wide assessable units.

(d) Conduct quality assurance visits at OP-01 and BUPERS offices and subordinate field activities.

(e) Receive, staff, and monitor management control weaknesses reported by OP-01 and BUPERS offices and subordinate field activities which cannot be corrected at their level.

(f) Staff SECNAV, CNO, and/or CHNAVPERS initiated management control reviews aimed at evaluating selected program or functional areas.

(g) Receive and staff CNO positions on Navy-wide MPT management control material weaknesses reported to the DCNO (MPT), CNO, or SECNAV Management Control Program offices by DOD, SECNAV, Chief of Naval Educational and Training, and other DON offices and commands.

(h) Based on program results, develop and staff the DCNO (MPT) Annual Management Control Program Certification Statement for signature to VCNO. This statement certifies to CNO and SECNAV the existence of administrative and accounting controls which prevent or lessen the risk of fraud, waste, or abuse in MPT program administration or operations; and reports Navy-wide on significant MPT management control material weaknesses or accomplishments.

(i) Direct and maintain a Management Control Followup Program to check whether corrective actions on reported management control weaknesses and Navy-wide material weaknesses have been implemented.

(j) Submit required reports for DCNO (MPT) signature to VCNO. This includes the Annual Certification Statement, the Risk Assessment Report, the Management Control Plan, and the Semiannual Material Weakness Status Report.

(2) Each OP-01 division director and BUPERS Assistant Chief of Naval Personnel (ACNP), staff office director, and special assistant shall designate a Management Control Program point of contact (POC). The POC will work with Pers-OOX to fulfill program requirements of references (a) through (c) and this instruction. Each office will notify Pers-OOX of any change in the name and telephone number of its POC.

(3) Each subordinate field activity shall designate a coordinator who will work with Pers-OOX to fulfill program requirements of references (a) through (c) and this instruction.

Subordinate field activities must forward any supplemental instructions or changes to Pers-OOX for review before publication. Each field activity will notify Pers-OOX of any change in the name and telephone number of its coordinator.

7. Action. Addressees, using enclosures (1), (2) and reference (c), will:

a. Establish and maintain an assessable unit (programs and functions) inventory.

b. Conduct and document risk assessments of all assessable units.

c. Conduct and document management control reviews of assessable units rated as high or medium risk.

d. Appraise the performance of the manager or supervisor accountable for each assessable unit in his or her fitness report or performance appraisal.

e. Report to the Management Control Program Coordinator (Pers-OOX) the following:

(1) By 1 April annually, the inventory of assessable units. Starting in 1993, annual reports are not required, if the inventory had no major changes from the prior year report.

(2) By 1 August annually, a Management Control Plan which identifies the risk assessments planned and conducted (with ratings of high, medium, or low risk) and the management control reviews planned and conducted.

f. Report to CHNAVPERS (Pers-OOX) any management control material weaknesses not correctable at their level. These weaknesses may result from management control reviews or existing management evaluation processes such as regular management review, audits, command inspections, program reviews, TQL studies, management studies, etc. In addition, Management Control Program accomplishments are to be reported in the same manner.

8. Reports and Forms

a. Report Control Symbol DD-COMP (AR) 1618 (5200) has been assigned to all reports, as prescribed by reference (a), and is approved for 3 years from the date of this instruction.

b. NAVCOMPT 2283 (8-86), Vulnerability Assessment Form, S/N 0104-LF-702-2830, can be ordered through the Navy Supply System utilizing P-2002. The formats in this instruction can easily be used

on personal computers (PCs). If you have questions on forms, formats, or references, please contact Pers-OOX, AUTOVON/DSN 224-4757/8, commercial 703-614-4757/8.

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PROGRAM AND REPORT REQUIREMENTS

To provide for full implementation of the Management Control (MC) Program, the following minimum requirements must be met.

1. MC Program Responsibilities. The activity head is responsible for management of the MC Program. The MC Program Coordinator will be assigned by the activity head to administer and execute the program. All managers have responsibilities for establishing assessable units, conducting risk assessments and MC reviews, and reporting the results. Performance on these matters is to be reflected in fitness reports and performance appraisals.

2. Assessable Unit Inventory

a. Addressees will establish and maintain an inventory of assessable units. An assessable unit is any program, function, or other entity requiring control and capable of evaluation by MC procedures. Enclosure (2), page 3, provides examples of programs and functions that could be included as assessable units. Addressees are responsible for final determination of assessable units and must ensure that all programs and functions are covered units.

b. Assessable units should not include policy-making processes such as statutory development or interpretation, determination of program need, resource allocation (sponsorship), rule-making, or other discretionary policy-making processes. The MC Program begins at the point at which a program or function has been authorized by the policy-level official having authority to do so, and focuses on the steps involved in the operation of the program or function. When segmenting organizations into assessable units (program, function, etc.), policy-making processes should be clearly identified and documented as not subject to the MC Program. For oversight purposes, valid rationale must be demonstrated for these decisions. Reference (c) provides further information.

c. The following provides key questions, which need to be considered when segmenting organizations into assessable units:

(1) Within my organization, what resources (e.g., funds, personnel, information, or property) do I need to control?

(2) Within my organization, what plans, reports, or other products and services do I need to control? (Focus should be on those that are required by higher authority or have major impact on the mission.)

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(3) Within my organization, what review and approval authority do I need to exercise and control for higher level authority?

d. If management controls are not adequate, the following MC material weaknesses could result in OP-01 or BUPERS:

(1) Impaired fulfillment of mission.

(2) Violation of statutory or regulatory requirements, e.g., non-compliance with DOD or DON directives.

(3) Unreliable information causing unsound management decisions, e.g., 10 percent or more timeliness or error rate.

(4) Systemic management deficiencies, regardless of the magnitude or resources involved.

(5) Loss of major resources. Specific criteria:

(a) Actual or potential loss of 5 percent or more of resources, e.g., property, inventory, etc.

(b) Actual or potential loss of 2 percent or more of sensitive resources, e.g., ADP equipment, personal information on military and civilian personnel, etc.

(6) Public or Government offices deprived of needed products, services, or benefits.

(7) Current or probable Congressional or media interest (adverse publicity) in a program or function.

(8) Diminished management credibility or reputation.

e. The MC POCs and Coordinators will work with managers to segment organizations into assessable units. As stated previously, the MC System is the infrastructure of any government agency, i.e., the organizational structure, the administrative practices, and the operating procedures. Therefore, information sources to use are (1) organizational manuals, charts, and budget statements; (2) mission, functions, and task statements; and (3) a list of directives and instructions. The assessable unit inventory will be coded using enclosure (2), pages 2 and 3.

f. By 1 April annually, each addressee will forward an assessable unit inventory to Pers-OOX in the format of enclosure (2), page 1. Starting in 1993, an annual report is not required if the inventory has not changed significantly (i.e., no major change in mission(s) or the total inventory number is within 5 percent of the total prior year inventory number). These inventories of assessable units will remain in place for the DOD 5-year MC Program cycle before being redone. The current DOD cycle is FY 88 - 92. The next cycle is FY 93 - 97.

3. Risk Assessments

a. Each addressee will conduct and document risk assessments of all assessable units. Risk assessments must be conducted at least once every 5 years and should be revalidated, if significant changes occur to the assessable unit. All new assessable units must have a risk assessment conducted within 120 days of establishment. The procedures for completing risk assessments are contained in references (a) and (c).

b. By 1 August annually, addressees will report to Pers-OOX an identification of the risk assessments for the previous 12-month period. Use enclosure (2), page 1, to report.

4. MC Reviews (MCRs)

a. Addressees will schedule and conduct MCRs of assessable units rated as high or medium risk. Assessable units with a high risk rating must have MCRs conducted every 2 years. Assessable units with medium risk ratings must have MCRs conducted once within the 5-year cycle. Organizations, which have program responsibilities that change quickly or which have rapid staff rotation, may find a shorter 2- to 3-year planning cycle to be more practical. Coordinate variations from the 5-year planning cycle with Pers-OOX. SECNAV, CNO, CHNAVPERS, or local commanders may also require additional MCRs for specific assessable units, programs, or functions based on Navy-wide or command interest. Detailed procedures and documentation for completing MCRs are contained in reference (c).

b. By 1 August annually, addressees will report to Pers-OOX an identification of the MCRs conducted for the previous 12-month period. Use enclosure (2), page 1, to report.

5. Alternative MCR (AMCRs). An AMCR utilizes the results of regular management reviews or reports, audits, inspections, investigations, command evaluations, TQL studies, or consultant studies, etc. These

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reviews will satisfy requirements for completing MCRs, if they cover the scope of the risk assessments and if controls are tested and documented. Because of their wider scope, AMCRs may satisfy requirements for several assessable units and MCRs. Upon completion, AMCRs must be reported to Pers-OOX using the procedures described in paragraph 4 (b) above.

6. MC Program Results Reporting. Only DCNO (MPT), as an OPNAV Principal Official, is required to submit by 1 September an Annual Certification Statement that provides reasonable assurance that the objectives of the Federal Managers' Financial Integrity Act were achieved. No annual certification is required from addressees. However, addressees must report to CHNAVPERS (Pers-OOX) any MC material weaknesses not correctable at their level. These weaknesses may result from MCRs or AMCRs. Addressees should also report significant MC accomplishments of Navy-wide interest (please coordinate with Pers-OOX if you are unsure about reporting). These MC weaknesses and accomplishments are to be reported when surfaced in the format of enclosure (3). To be included in the DCNO (MPT) Annual Certification Statement, the material weakness or accomplishment must reach Pers-OOX by 1 August of each year.

7. Quality Control and Follow-up Procedures

a. To ensure that the objectives of this program are achieved, quality control shall be exercised at all levels of OP-01, BUPERS and subordinate activities. Reference (c), page 2-9, contains an MC Program Guidelist which will ensure adequate program operation.

b. The MC Program Coordinator (Pers-OOX) and subordinate activity MC Coordinators shall ensure that:

- (1) MC Program training is provided;
- (2) The inventory of assessable units is comprehensive and current and each assessable unit is assigned a code (reference) number;
- (3) Risk assessments, MCRs, and AMCRs are performed adequately using the procedures and formats provided by reference (c);
- (4) Required reports are prepared accurately and submitted on time;
- (5) A formal follow-up system for monitoring, testing, and verifying corrective actions is established; and

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(6) Periodic on-site quality assurance reviews of MC Program procedures are conducted to ensure compliance with program requirements.

8. Training. Reference (c) provides self-paced training for MC Program POCs, MC Program Coordinators, and all managers on the basics required to complete the MC process.

9. Records Management. Per reference (a), documentation will be retained by the MC Program Coordinators or addressee individual managers for 5 years or until the next risk assessment and MCR is completed.

MANAGEMENT CONTROL PLAN FORMAT/INSTRUCTIONS

MANAGEMENT CONTROL PLAN: (Name of Activity)

INVENTORY OF AUs AND RAs/MCRs PLANNED AND CONDUCTED

		RA		MCR/AMCR		
REF		DATE	RISK	DATE	DATE	
CODE	AU TITLE	CONDUCTED	RATING	SCHEDULED	CONDUCTED	COMMENT
(EXAMPLE)						
2AX2	Legislation		Medium	09/94		
		06/92				
	Coordination					
2AX2	Legislative					
	Matters	07/92	High		10/93	
2AX3	Mgt. Control	05/92	High		09/92	
2AX4	Audit Liaison	07/92	Medium	10/96		
2AX5	Command Eval.	07/92	High		11/92	

REFERENCE (REF) CODE - Contains, in sequence, a reference code and functional code from page 2 and 3 of this enclosure. Local sequential numbers are added at the end. (Example: 3aPh001 (3a - COMNAVCRUITCOM) (P - Personnel; h - Navy Recruiting mission) (001 - last 3 digits are for local sequential number identifiers)

ASSESSABLE UNIT (AU) TITLE - Short descriptive title of the AU. Organization code of manager responsible for the AU should follow the title in parenthesis or be used as the local sequential number in the reference code. (Example: Public Affairs (Pers-05))

RISK ASSESSMENT (RA):

DATE CONDUCTED - Provide the month/year conducted (e.g., 05/92).

RISK RATING - Provide the rating: H (high), M (medium), or L (low).

MCR/AMCR:

DATE SCHEDULED - Provide the month/year conducted (e.g., 05/94).

DATE CONDUCTED - Provide the month/year conducted (e.g., 06/94).

COMMENT - Footnote any comments you want to make about the RA, MCR, or AMCR. In particular, why the AU was rated high or medium risk. Place comments at the bottom of page or on attached pages.

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OP-01, BUPERS, AND SUBORDINATE ACTIVITY REFERENCE CODES

1. DCNO (MPT) (OP-01)
2. CHNAVPERS
3. ACTIVITIES
 - a. Navy Recruiting Command
 - b. Naval Reserve Personnel Center
 - c. Enlisted Personnel Management Center
 - d. Navy Manpower Analysis Center
 - e. Naval Personnel Research and Development Center
 - f. Navy Motion Picture Service
 - g. Navy Band
 - h. Naval Alcohol Rehabilitation Center, Jacksonville
 - i. Naval Alcohol Rehabilitation Center, Miramar
 - j. Naval Alcohol Rehabilitation Center, Norfolk
 - k. Naval Alcohol Rehabilitation Center, Pearl Harbor
 - l. Naval Consolidated Brig, Charleston
 - m. Naval Consolidated Brig, Miramar
 - n. Navy Occupational Development and Analysis Center
 - o. Naval Joint Services Activity, The New Sanno
 - p. MWR Training Unit, Pax River
 - q. Drug and Alcohol Program Management Activity
 - r. Navy Appellate Leave Activity

OP-01, BUPERS, AND SUBORDINATE ACTIVITY FUNCTIONAL CATEGORIES

SUPPORT FUNCTIONAL AREAS

A. ADMINISTRATION/SUPPORT

May include controlled correspondence and mail; publication and printing; security; training and civilian support; supplies; space management; facilities/plant property; maintenance and inventory; public and legal affairs; etc.

C. COMPTROLLER/RESOURCES MANAGEMENT

May include financial control; budgeting and execution; contract management; organization management; manpower (billet/position) management; staffing; etc.

MISSION FUNCTIONAL AREA

M. MANPOWER

May include ship, squadron, shore, future, and mobilization manpower requirements programs; officer and enlisted program authorizations (OPA/EPA); Navy billet file management; FYDP Data Base Management; etc.

P. PERSONNEL

a. Military Personnel and Career Progression

May include officer and enlisted strength planning, accessions planning, and promotion and advancement planning; "A" school planning; compensation/bonuses; recruit planning/programs; retention and attrition planning/programs; Nuclear Propulsion programs; reenlistments and extensions; promotions and advancements; retirements and fleet reserve; separations; enlisted classification and enlistment verification; school management; reenlistment incentives; officer designator and enlisted rating classification and task analysis; etc.

b. Management Support

May include military correspondence; passenger transportation management; PASS operational management, plans, and programs; military personnel records (MPR) spare parts management, physical security, and supplies; security of selection board input material; receipt, control, and disposition of officer fitness reports and enlisted performance evaluation reports; MPR systems development; benefits eligibility; etc.

c. Military Distribution

May include officer and enlisted assignment by community; officer placement by community; officer and enlisted distributable strength projection, allocation, and monitoring; Navy manning plan; manning control; distribution fiscal management, quality assurance, and information systems development; detailing/order support; requisition system management; rating utilization; Distributable Navy Enlisted Classification (DNEC) management; transient pipeline monitoring; etc.

d. Personal Readiness and Community Support

May include personal excellence and partnerships; equal opportunity; leadership; drug/alcohol detection, deterrence, treatment, rehabilitation, evaluation, training, and records, specimen control, and credentialing; casualty assistance; retiree personnel support; non-appropriated fund recreation management, financial management, personnel and insurance, music, clubs, civilian MWR activities, and child development services; command and community support; family support; bachelor quarters; military family housing; health and physical readiness; education programs; band ceremonies, travel, uniforms, and equipment; film and tape maintenance, accounting, procurement, and distribution; hotel management; etc.

e. Military Pay

May include central operating activity-program support; MPN financial system-ADP programs and reports; military budget; appropriation accounting and reimbursements; expenditure monitoring; PCS budget, pricing, review of expenditures, and production of tables; production of obligation and statistical reports; adjudication of requests for waiver/payment of debt; adjudication of claims; review of support orders and property settlements; etc.

f. Performance and Security

May include military personnel security and separations processing; corrections and confinement programs; appellate leave; etc.

g. Reserve Personnel Management

May include reserve personnel administration and resource management; assignments; promotions, advancements, and professional development; chaplain programs; retirements and separations; enlisted retirement recording system; TAR detailing

and administrative support; Individual Ready Reserve personnel services, administrative support, and active duty for training; military records; Defense Eligibility Enrollment Reporting System processing; etc.

h. Navy Recruiting

May include advertising; officer and enlisted enlistment quality assurance; test control; Delayed Enlistment Program Management; Education Orientation Visit, Center of Influence, and Delayed Enlistment Program procurement functions; Delayed Enlistment Program and Nuclear Officer Candidate awards; etc.

i. Personnel Research and Development

May include R & D budget execution, management of programs/functions on manpower systems, personnel systems, training systems, organizational systems; etc.

k. Other

T. TRAINING AND EDUCATION

May include reviewing, tracking, and approving Navy Training Plans, acquisition documents, and Training Device Requirement/Plan documents; participating in ILS audits; managing Human Systems Integration Program; preparing Navy portion of the DOD Military Manpower Training Report; publishing and monitoring "A" and "C" school and apprentice training plans; managing and monitoring officer accession programs and graduate education programs; determining sub-specialty billet requirements; conducting training assessments of Navy Training Management System and specific training programs; etc.

I. INFORMATION TECHNOLOGY

May include manpower, personnel, and training ADP programs and functions concerned with planning, functional user management, project management and operational management (e.g., service centers, central ADP office, customer support services, etc.); standards and procedures; data elements and codes; equipment inventory; capacity management; quality control; inventory management of microcomputer equipment; information security; telecommunications; acquisition/maintenance of hardware and software; security and access; user support; application support; supplies; equipment utilization; network management; administrative telephone management; etc.

O. OTHER

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WEAKNESS/ACCOMPLISHMENT REPORT FORMAT

From: (OP-01/BUPERS office/subordinate activity)
To: (Next higher level in the chain of command)

Subj: MANAGEMENT CONTROL PROGRAM WEAKNESS/ACCOMPLISHMENT

Ref: (a) BUPERSINST 5200.12A
(b) OPNAVINST 5200.25C

Encl: (1) Management Control Material Weakness
(2) Management Control Accomplishment

1. Enclosures (1) and (2) are forwarded per references (a) and (b).
2. Point of contact is (provide name, organization code, and telephone number including fax number).

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CURRENT YEAR MATERIAL WEAKNESSES
(NOT CORRECTABLE AT THE YOUR LEVEL)

1. Assessable Unit: _____
2. Material Weakness: (A brief description of the
Deficiency(ies) and why you can't
Correct).
3. Source: (In most cases this will be a MCR; fully describe any
other sources. Also, what command, staff or other
level identified the weakness).
4. Scope and Potential Consequences: (The possible impact).
5. Correction Level: (What agency or staff can correct.)
6. Proposed Major Milestone Action Steps: (Propose major action
steps to correct the weakness. These may be changed by higher levels
of command.)
7. Point of Contact: (The name and telephone number of the official
responsible for the assessable unit.)

MATERIAL WEAKNESS IDENTIFIED IN THE CURRENT YEAR
THAT WAS CORRECTED AT YOUR LEVEL (ACCOMPLISHMENT)

1. Title of Material Weakness: (If the weakness was reported in a prior year, indicate the OSD Tracking System weakness number parenthetically following the title.)
2. Assessable Unit: _____
3. Description of Material Weakness:
4. Component/Appropriation Account Number: (Identify the related appropriations and account number. Monetary information is not required.)
5. Year Identified: (The fiscal year the weakness was first identified or appeared in the component's annual statement.)
6. Impact of Material Weaknesses on Operations: (A statement of the impact or potential impact from this weakness on component operations if it is not corrected. This should include degree of risk, dollar materiality level, impairment to an agency's mission, inability to provide the public with needed government services, violation of statutory or regulatory requirements, conflict of interest, and/or negative public perception.)
7. Source: (Use the following codes: (a) MCR; (b) DODIG; (c) NAVAUDSVC; (d) GAO; (e) Command Evaluation Organization; (f) NAVINSGEN/TYCOM/OPNAV CAO Inspection; (g) Other. The name and date of the document in which the weakness was identified. If the weakness was identified by more than one source, list all sources.)
8. Major Milestones in Corrective Action: (A milestone chart indicating what actions were taken. Indicate a date and the final milestone which accomplished the correction of the weakness.)
9. Validation Process: (Briefly indicate the methodology that has been or will be used to certify the effectiveness of the corrective action and the date that certification will take place.)
10. Point of Contact: (The name and telephone number of the official responsible for administering the implementation of the corrective actions.)