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**USMC FINANCIAL MANAGEMENT EDUCATION
SNCO DEGREE COMPLETION PROGRAM
ACCOUNTING DEGREE**

Austria, Marc K.; Horning, Raymond M.

Monterey, CA; Naval Postgraduate School

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**NAVAL
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MONTEREY, CALIFORNIA

THESIS

**USMC FINANCIAL MANAGEMENT EDUCATION
SNCO DEGREE COMPLETION PROGRAM
ACCOUNTING DEGREE**

by

Marc K. Austria and Raymond M. Horning

December 2022

Thesis Advisor:

Ryan S. Sullivan

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**USMC FINANCIAL MANAGEMENT EDUCATION SNCO DEGREE
COMPLETION PROGRAM ACCOUNTING DEGREE**

Marc K. Austria
Captain, United States Marine Corps
BS, United States Naval Academy, 2014

Raymond M. Horning
Captain, United States Marine Corps
BSBA, Citadel, Military College of South Carolina, 2015

Submitted in partial fulfillment of the
requirements for the degree of

MASTER OF BUSINESS ADMINISTRATION

from the

**NAVAL POSTGRADUATE SCHOOL
December 2022**

Approved by: Ryan S. Sullivan
Advisor

Amilcar A. Menichini
Academic Associate, Department of Defense Management

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ABSTRACT

The United States Marine Corps (USMC) is required by the Chief Financial Officers Act of 1990 to provide annual financial reports to stakeholders. For fiscal year 2021 and prior, independent auditors of these reports have produced a disclaimer of opinion with numerous material weaknesses and departures from standards in financial reporting and internal controls. Our thesis analyzed one course of action to improve Marine Corps auditability. Would better participation and utilization of the Staff Non-Commissioned Officer Degree Program (SNCODP), specifically the baccalaureate degree in accounting, improve the Marine Corps capability to achieve an unmodified audit opinion? Our methodology consisted of a task comparison, a capabilities comparison, and a cost benefit analysis (CBA). The task comparison reviewed the Marine Corps' requirements to be completed by technically competent personnel. The capabilities comparison reviewed attributes of each specialized personnel. The CBA analyzed which personnel type was the most cost effective. Our data was primarily sourced from GAO, Navy, and Marine Corps publications, as well as publicly accessible costing information. Results of our thesis show that the SNCODCP produces the most versatile individual for the job, but hiring a General Standard employee was a more cost-effective option to improve.

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LIST OF ACRONYMS AND ABBREVIATIONS

AFR	annual financial report
AMOS	Additional Military Occupational Specialty
ARMC	Advanced Resource Management Course
BA	Bachelor of Accounting
BAH	Basic Housing Allowance
BMOS	Billet Military Occupational Specialty
BPN	business process narratives
B.S./BS	Bachelor of Science
CAP	Corrective Action Plans
CBA	Cost Benefit Analysis
CCRB	Course Content Review Boards
CDFM	Certified Defense Financial Manager
CDRL	Contract Date Requirements List
CFE	Certified Fraud Examiner
CFO	Chief Financial Officer
CGRI	Commanding General's Readiness Inspection Program
CIA	Certified Internal Auditor
CMC	Commandant of the Marine Corps
CPA	Certified Public Accountant
CPG	Commandant's Planning Guidance
CUEC	complementary user entity
DAI	Defense Agencies Initiative (Accounting System)
DC	Deputy Commandant
DFAS	Defense Finance and Accounting Service
DIV	Marine Division
DOD	Department of Defense
DODI	Department of Defense Instruction

DODIG/DoDIG	Department of Defense Inspector General
DPG	Defense Planning Guidance
DTS	Defense Travel System
EDFMTC	Enhanced Defense Financial Management Training Course
EY	Ernst & Young, LLP
FASAB	Federal Accounting Standards Advisory Board
FAV	Fiscal Assist Visit
FFMIA	Federal Financial Management Improvement Act of 1996
FIAR	Financial Improvement and Audit Readiness
FISCAM	Federal Information Systems Control Audit Manual
FITREP	Fitness Report
FM	financial management
FMEA	Financial Management Evaluation and Analysis
FMRA	financial management resource analyst
FMROC	Financial Management Resource Officer Course
GAAP	generally accepted accounting principles
GAGAS	generally accepted government auditing standards
GAO	Government Accountability Office
GS	general schedule
GT	general technician score
GTCC	government travel charge card
HQMC	Headquarters Marine Corps
ICOFR	internal controls over financial reporting
ICOFS	internal controls over financial systems
IFRS	International Financial Reporting Standards
IMS	Instructional Management Schools
IPA	Independent Public Accountant
IT	information technology
LDO	Limited Duty Officer

LLP	Limited Liability Partnership
LOI	Letters of Instruction
MARADMIN	Marines admin
MARFOR	Marine Forces command level
MAR	Marine
MAU	major assessable unit
MCB	Marine Corps base
MCCS	Marine Corps Community Service
MCO	Marine Corps Order
MEF	Marine Expeditionary Force
MEFO	Marine Expeditionary Force Order
MICP	Managers' Internal Control Program
MMIB	Manpower Management Division Integration Branch
MOS	Military Occupational Specialty
NAVMAC	Navy Manpower & Material Analysis Center
NACLAC	National Agency/Local Agency Check
NCO	non-commissioned officer
NCOIC	non-commissioned officer in charge
NFR	Notification of Findings and Recommendations
NIST	National Institute of Standards and Technology
OMB	Office of Management and Budget
OPM	Office of Personnel Management
ORM	operational risk management
OSHA	Occupational Safety and Health Administration
P&R	Programs & Resources
PBC	provided by client
PMOS	Primary Military Occupational Specialty
POC	point of contact
PPBE	Planning, Programming, Budgeting, and Execution

PWS	Performance Work Statement
QC	quality control
RE&A/REA	Resource Evaluation and Analysis
RFK	Risk and Compliance Branch
SABRS	Standard Accounting, Budgeting and Reporting System
SASSY	Supported Activity Supply System
SFFAS	Statements of Federal Financial Accounting Standards
SMU	SASSY Management Unit
SNCO	staff non-commissioned officer
SNCOA	Staff Non-Commissioned Officer Academy
SNCODCP	Staff Non-Commissioned Officer Degree Completion Program
SNCOIC	staff non-commissioned officer in charge
SOA	Statement of Assurance
SOC	Standard Occupational Classification
T&R	training and readiness
TM2030	Talent Management 2030
TO&E, T/O	Table of Organization and Equipment
USMC	United States Marine Corps
VA	Veterans Administration
WO	warrant officer

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I. INTRODUCTION

The Chief Financial Officers Act of 1990 required the United States Marine Corps (USMC) to provide an annual financial report to stakeholders. Ernst & Young LLP (EY) was contracted to audit the USMC's General Fund Financial Statements. The USMC's 2021 and prior reports all produced a disclaimer of opinion with numerous material weaknesses and departures from standards in financial reporting and internal controls. The USMC's disclaimer of opinion and material weaknesses highlighted how the Marine Corps did not have reasonable reliable assurance of its financial management operations. This "impacted Marine Corps' ability to generate reliable financial management information on an ongoing basis for decision making and to sustain auditable budgetary information." (Khan et al., 2015, p. 55)

The current financial management workforce structure was not designed, trained, or aligned to effectively conduct compliant, mission oriented financial management and financial planning in accordance with the Defense Agencies Initiative Business Mission System implementation. A properly aligned financial management structure and workforce certified in Generally Accepted Accounting Principles (GAAP) could allow the USMC to achieve and sustain a favorable audit opinion. Our thesis analyzed one course of action that could help achieve this end state.

The below thesis questions guided our research:

Primary: Would better participation and utilization of the Staff Non-Commissioned Officer Degree Program (SNCODP), specifically the baccalaureate degree in accounting, improve the Marine Corps capability to achieve an unmodified audit opinion?

Secondary: Assuming the SNCODCP provides desirable capabilities and use of 8015s increases, are the costs of the SNCODCP justified in relation to hiring a contractor?

Our methodology consisted of a task comparison, a capabilities comparison, and a cost benefit analysis (CBA). The task comparison reviewed the Marine Corp's requirements to be completed by technically competent personnel. The task comparison focus was to identify the needs of the Marine Corps, in the form of which responsibilities

it would require of its specialized accounting and auditing personnel. The capabilities comparison reviewed the attributed of various specialized personnel types available to employ. The capabilities comparison researched the populations of active-duty personnel, contractors, and federal civilians to determine which would be most appropriate to satisfy the Marine Corp's tasking requirements. The CBA reviewed which personnel type was the most cost effective. After the task and capabilities comparisons revealed which personnel type was most appropriate for satisfying Marine Corp's auditability, it was essential to review the financial implications of using the different types of personnel.

Our data was primary sourced from Government Accountability Office (GAO), Navy, and Marine Corps publications, as well as publicly accessible costing information. Some data sources detailed the Marine Corps' audit history, existing SNCODCP, and active-duty personnel military specialty design. Other data sources distinguish the differences of basic pay, applicable allowances, and education expenses between the personnel options.

Our thesis validated the current SNCODCP existence because it produces active-duty Marines that have accounting/audit focused education, are versatile, and have valuable military experiences. These advantages to active-duty personnel produced by SNCODCP graduates are arguably more valuable to commanders and financial managers than attributes associated with contractors and federal civilians. Further research is required to determine if the existing SNCODCP can be better utilized and expanded upon.

Another result of our thesis is that use of the SNCODCP to produce accounting and auditing personnel is at higher cost than using the other personnel forms. Further research and analysis are required to determine if the active-duty capabilities advantages are worth the additional costs.

II. BACKGROUND

The current financial management workforce structure is not designed, trained, or aligned to effectively conduct compliant, mission oriented financial management and financial planning in accordance with Defense Agencies Initiative Business Mission System implementation. Headquarters Marine Corps (HQMC) Program and Resources (P&R) developed a Financial Management (FM) Community Strategic Decision that included the following:

1. Address Manpower shortages and Table of Organization (T/O) concerns through holistic reorganization of the FM workforce with the addition of Defense Agencies Initiative (DAI).
2. Analyze audit exceptions and findings with the goal of removing unnecessary work from fleet.
3. Address root cause issues in order to solve process and control flaws that manifest into financial reporting.
4. Conduct Level II Financial Management Evaluation and Analysis (FMEA) inspections, Leveraging Inspection results from other entities to develop critical paths for success.

This should allow the USMC to properly align and train the workforce to utilize limited resources effectively and efficiently in order to achieve a favorable audit opinion.

A. LITERATURE REVIEW

We reviewed the below publications to develop a baseline to understand how we could enhance the USMC's financial readiness through the SNCODCP.

1. **Circular A-94 Guidelines and Discount Rates for Benefit-Cost Analysis of Federal Programs**

Circular A-94 provided “general guidance for conducting benefit-cost and cost-effectiveness analyses” of federal programs, which includes the SNCODCP (White House,

1992, p. 2-3). Therefore, we utilized this document to ensure that our cost benefit analysis of the SNCODCP was properly conducted. The guidelines state that our CBA must include policy rationale, explicit assumptions, uncertainty, and an evaluation of alternatives.

2. 38th Commandant’s Planning Guidance

The Commandant’s Planning Guidance “serves as a road map describing where the Marine Corps is going and why; what the Marine Corps force development priorities are and are not; and, in some instances, how and when prescribed actions will be implemented” (Berger, 2019, p. 1). We used this planning guidance in our analysis of how the SNCODCP fits into the Marine Corps’ future. The Commandant expressed the need to prioritize funding. Marines who earn an accounting degree through the SNCODCP will directly aide the efforts to effectively account for the Marine Corps investments and divestments. In addition, the SNCODCP is directly tied to the training and education of Marines in which the Commandant will prioritize funding for. The messages within the Planning Guidance are echoed in other publications from General Berger to include Talent Management 2030.

3. Talent Management 2030

The current Commandant of the Marine Corps, General David H. Berger, used 2021 publication Talent Management 2030 (TM2030) to communicate some of his priorities and guidance for the restructuring of the Marine Corps personnel system. The document covers topics such as diversity, benefits, recruitment, retention, and active-duty assignments. The subjects of retention, education, and specialization influenced our thesis because the SNCODCP provides specialized accounting and auditing education to improve our force. The SNCODCP also requires a payback tour, addressing retention of valuable personnel. The messages within TM2030 are echoed in other publications from General Berger to include the 38th Commandant’s Planning Guidance (HQMC 2021).

4. NAVMAC 1200.1H Military Occupational Specialties Manual

There are various Marine occupational specialties that relate to financial management. This includes MOS 3451 Financial Management Resource Analyst (FMRA), MOS 3408, Financial Management Resource Officer (FMRO) who supervise the FMRAs,

and MOS 8015, College Degree-Enlisted. We reviewed the official requirements and expectations of multiple financial specialties to understand how they benefit a Command's finances. FMRAs conduct accounting and budgeting while the FMROs supervise their execution. 8015s had a generic summary for their duties. It was not specific to how they would support the financial management field.

5. MCO 1560.21E Staff Noncommissioned Officer Degree Completion Program (SNCODCP)

This MCO is the primary instructional publication about the SNCODCP and was therefore relevant to our thesis. It covered “programs intention, obligations incurred from participation, application procedures, screening board conduct, funding, post-graduation assignment, and other administrative matters” (HQMC, 2013, p. 1). While this publication serves as the baseline for the program, annual Marine Admin (MARADMIN) messages are published to share information about the current projected vacancies and to solicit new applicants into the program. Our thesis included understanding the current SNCODCP and validating if it was effective in terms of providing relevant capabilities and at appropriate costs. This file formulated the bases of our understanding of the current program.

6. MARADMIN 517/21 Fiscal Year 2022 Staff Noncommissioned Officer Degree Completion Program Selection Board; and MARADMIN 550/22 Fiscal Year 2023 Staff Noncommissioned Officer Degree Completion Program Selection Board

These official Marine Corps publications are annual communications about Staff Noncommissioned Officer Degree Completion Program (SNCODCP) vacancies and details related to the next upcoming selection board. These files advertise the program and solicit applications from eligible SNCOs. Points of contract for the program, as well as application and board processes are detailed. These annual publications are complimentary to MCO 1560.21E that provided a through explanation of the entire program. The MARADMINs identified the current program's point of contact which led to relevant discussions on the current state of the program.

7. USMC Fiscal Year 2021 Agency Financial Report

This document includes all the Marine Corps' financial statements for fiscal year 2021. The results are discussed in detail in the next section, USMC audit. We compared the results of these statements to the utilization of the SNCODCP to see if there was any correlation. This is future discussed in the analysis and recommendations.

B. USMC AUDIT

1. What is an Audit?

As a federal government entity, the USMC is responsible with publishing an annual agency financial report. Key aspects to this report are the principle financial statements and the independent auditor's report. These elements can be found in Section 2 of the USMC Fiscal Year 2021 Agency Financial Report. The independent auditor's report communicates to stakeholders, such as Congress, the President, and the American people, whether the USMC communicated its financial statements properly. An audit opinion can only be trusted if the information comes from a third-party organization completely independent from the client organization.

In general, "auditors obtain evidence through inspections of assets and documentation, inquiries, observation, third-party confirmations, and testing of selected transactions and other procedures" (Slade n.d.). Auditors desire 'sufficient' evidence, which can be described as whether the quantity of evidence can address the objectives of the audit as well as support findings and conclusions in a way what a knowledgeable person would conclude the findings to be reasonable. Additionally, auditors seek 'appropriate' evidence which translates to quality by being relevant, valid, and reliable (GAO, 2021, p. 179). If evidence is both sufficient and appropriate, it supports the finding from both quantity and quality standpoints.

2. Audit Outcomes

The two audit outcomes are unmodified and modified. These general outcomes and the various reports available are explained in the following paragraphs. The Marine Corps desires to obtain an unmodified opinion because this would represent the fact the auditor

reviewed detailed financial information and can validate the accuracy of the information communicated to the stakeholders through the financial statements. The Marine Corps, nor other branches of the armed services, have been unable to obtain unmodified reports.

a. *Unmodified Opinions*

These opinions are positive, ‘clean’ and preferred from client organizations. According to Whittington’s textbook, there are four types of unmodified opinions. The Standard Report is issued when there is sufficient and appropriate audit evidence to validate the contents of the financial statements and that there are no material misstatements within. An Additional Financial Statement-Related Information Included in the Audit Report is issued if more information is required through an additional clarifying paragraph. An Additional Audit-Related Information Included in Audit Report also requires an additional paragraph of explanation. The final unmodified opinion report is for On Group Financial Statements where several CPA firms were involved in the audit of a group of financial statements which could contain a client organization and several subsidiaries (Whittington, 2019, p. 718–719). Client organizations seek to gain an unmodified opinion during audits, because these reports communicate that the financial statements are accurate and truthful.

b. *Modified Opinions*

When an unmodified opinion cannot be issued, the auditing organization is obligated to provide a modified opinion in one of three forms. According to Whittington, the three forms of modified opinions are Qualified Opinions, Adverse Opinions, and Disclaimer of Opinions. Qualified Opinions are issued if auditors determine the financial statements are accurate, with exception to certain specific areas that need annotated clearly to stakeholders. Concerns are material in magnitude, but not pervasive. Adverse Opinions are when the financial statements are not at all presented fairly with material and pervasive effects. Disclaimer of Opinions generally occur from some form of limited scope or information unobtainability that leads the auditor to the position that there is not enough evidence obtainable to confirm the financial statements are presented fairly (Whittington, 2019, p. 718–719). The Marine Corps has been receiving Disclaimer of Opinion reports

for the past years, communicating that auditors are unable to view enough information and validate the statements are accurate.

3. Fiscal Year 2021 Results

The Marine Corps has never passed an Audit. All prior reports produced a **disclaimer of opinion** with numerous material weaknesses and departures from standards in financial reporting and internal controls. Marine Corps leadership is under immense pressure to improve auditability. The Marine Corps aspires to be the first service to receive an unmodified opinion. This is a realistic goal because, in comparison to the other services, the Marine Corps has fewer financial assets, physical assets, personnel, and operational scope.

The most recent audit was for the fiscal year that ended September 30, 2021. Ernst & Young (EY) Limited Liability Partnership (LLP) was contracted to audit the USMC General Fund Financial Statements and related notes (DODOIG 2021, p5). EY gave the outcome of a **disclaimer of opinion** because of the lack of sufficient appropriate audit evidence. They did not express an opinion on the financial statements or any assurance on them.

Within the Financial Statement report, EY reported eight **material weaknesses**, listed below. More details can be found in Appendix A and the source itself.

- Entity Level Controls
- Financial Reporting
- Fund Balance with Treasury Reporting
- General Property, Plant, and Equipment
- Inventory and Related Property – Operating Materials & Supplies
- Financial Information Systems – Access Controls/Segregation of Duties
- Financial Information Systems – Configuration Management
- Financial Information Systems – Interface Processing (DODIG, 2021, p41-43)

EY reported three material non-compliance instances of the Federal Financial Management Improvement Act of 1996 (FFMIA), including: 1) Financial Accounting and Reporting Systems; 2) Logistics Systems General Controls, and 3) Personnel and Payroll Application Controls.

EY provided the following paraphrased recommendations to address the eight material weaknesses identified in 2021 (DODOIG 2021, p43-45).

- (1) Entry Level Controls – identify roles, responsibilities, and goals for the IC system; policies to hold individuals accountable; objective identification and strategic plan for stated objectives; new controls for unmitigated risks; training; monitoring of the system; regular reporting to the Commandant
- (2) Financial Reporting – financial statement transactions should be supported by adequately maintained documentation readily available for review.
- (3) Fund Balance with Treasury Reporting – transactions should be supported with documentation to ensure reported amounts match DFAS, third party records, and shared appropriations records with other services
- (4) General Property, Plant, and Equipment – maintain more accurate records by tracking additions, modifications, and deletions; improving valuation and reporting.
- (5) Inventory and Related Property – Operating Materials & Supplies – improve tracking and reporting of internal transfers between locations, in-transit goods, and USMC property in possession of other services
- (6) Financial Information Systems: Access Controls/Segregation of Duties – review the need for users with elevated access privileges and monitor their activity; establish and follow processes for user account management to include gaining access, recertification, inactive accounts, and termination; segregate conflicting roles; reduce conflicts of user access to multiple systems.
- (7) Financial Information Systems: Configuration Management – monitor and be involved in decision making related to third-party service providers; increase the distinction between development and production system environments.
- (8) Financial Information Systems: Interface Processing – verify information received from a source application is accurately and consistently received (DODOIG 2021, p43-45).

The GAO found that “existence of such material weaknesses demonstrates that the Marine Corps does not have reasonable assurance of the reliability of its financial management operations” (Khan et al., 2015, p. 75). Without this assurance, leadership on various levels, to include Congress and the American people, will lack the confidence that

taxpayer dollars are efficiently used in the Marine Corps. This lack of confidence could justify future budget cuts.

Applicable standards included generally accepted government auditing standards (GAGAS) and additional Office of Management and Budget (OMB) Guidance. Failure to meet these standards could include theoretically impact the organization's eligibility at receiving additional federal funding in the future.

For the past several years, the Marine Corps has been unable to resolve the accounting and information system internal control weaknesses. Furthermore, the organization has been unable to provide the auditor with sufficient evidence to validate the accuracy of the financial statements in a realistic timeframe. A continuation of these problems reduced the trust of higher governmental entities and the American taxpayers.

C. CURRENT ACTIVE-DUTY FINANCIAL MANAGEMENT PERSONNEL

The USMC uses a combination of active-duty service members, federal government civilian employees, and contractors to complete financial management duties. Table 1 depicts the USMC Financial Management Occupational Specialties (MOS) quantities by pay grade.

Table 1. Active-Duty Financial Marine Quantities by Pay Grade and MOS.
Source: Marine Online.

MOS	3432	3451	8015		3404	8844*	3450		3402	3408
E1	5	1	0	O1	14	0	0	WO	7	11
E2	34	16	0	O2	71	1	0	CWO2	12	13
E3	199	53	0	O3	80	19	0	CWO3	9	5
E4	197	85	0	O4	75	8	0	CWO4	5	6
E5	106	55	0	O5	28	1	0	CWO5	2	2
E6	112	33	0	O6	9	0	0	Total	35	37
E7	43	34	1	Total	268	29	0			
E8	21	14	0							
E9	6	4	0							
Total	723	295	1							

*8844 is an AMOS. This means that a Marine could also have 3404 as their PMOS.

This table depicts that there are already 304 Officers and Chief Warrant Officers working in financial management. From this amount, there are a handful of officers serving in non-financial management positions. Only one SNCO is directly tied to audit. Table 2 list the MOS within the financial management community.

Table 2. Active-Duty Financial Marine MOS Titles and Grades. Source: HQMC NAVMAC 1200 (2022).

Active Duty Financial Marine MOS Titles and Grades				
Active Duty Population	MOS Type	MOS	Title	Grades
Enlisted	PMOS	3432	Finance Technician	E1-E9
	PMOS	3451	Financial Management Resource Analyst (FMRA)	E1-E9
Restricted Officer: Warrant Officer	AMOS	8015*	College Degree-Enlisted	E6-E9
	PMOS	3402	Finance Officer	WO-CWO5
	PMOS	3408	Financial Management Resource Officer	WO-CWO5
[Inactive] Limited Duty Officer (LDO)	PMOS	3406	Financial Accounting Officer	O3E, O4, O5
Unrestricted Officer	PMOS	3404	Financial Management Officer	O1-O5
	PMOS	3450	Planning, Programming, Budgeting, and Execution (PPBE) Officer	O3-O5
	AMOS	8844	Financial Management Specialist	O3-O5

* 8015 Accounting Program enlisted members function in Financial Management roles. Other programs have non-finance personnel within the same AMOS code

Source: NAVMAC 1200.1F MILITARY OCCUPATIONAL SPECIALTIES MANUAL

MOS 3451 and 3408 are directly impacted by this study. These roles focused on the execution of funding and records keeping, commonly referred to as accounting. Other MOSs are grouped under budgeting, planning, and disbursing roles. A description of MOS 3451 and 3408 are located in Appendix C.

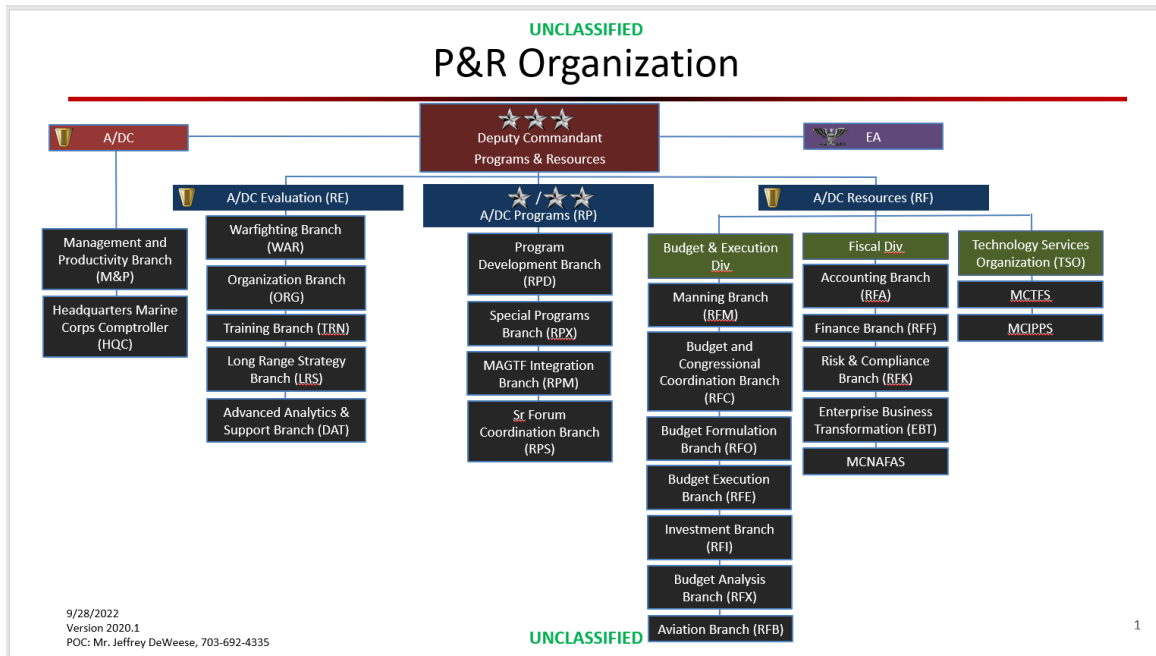
1. Federal Civilian Personnel

In addition to using active-duty personnel, the Armed Forces employ federal civilians and hire contractors to complete their mission. This section defines contractor and federal civilian support, as well as identified characteristics of those personnel involved in financial management.

There are vast amounts of federal civilians involved in financial management. Of those, there are 51 federal civilians throughout the Marine Corps structure for frequently complete audit-related tasks (Daigler, 2022). This value of 51 includes those working at the Risk and Compliance Branch (RFK) of Headquarters Marine Corps.

Figure 1 illustrates the composition of HQMC’s P&R department (K. Stier, email to author, 2022, July 19). RFK is the primary organization in the Marine Corps responsible for audit activities. RFK employs the majority of federal civilian employees involved in Marine Corps auditing.

Figure 1. Program and Resources Organization Chart.
Source: Daigler (2022).



According to the Office of Personal Management (OPM), “the term ‘General Schedule’ or ‘GS’ traditionally denotes the major position classification system and pay structure for white collar work in the Federal Government” (OPM, 2019). The Accounting, Auditing and Budget Group GS-0500 encompasses most federal employees engaged in financial and audit-supporting roles. Figure 2 breaks down the GS 0500 Accounting and Budget Group into its subordinate series.

Figure 2. GS-0500 Series. Source: OPM (2019).

- 0500 Accounting and Budget Group**
- Accounting , Auditing, and Budget Group**
- 0501 Financial Administration and Program
- 0510 Accounting
- 0511 Auditing
- 0560 Budget Analysis
- Professional Tax Examination Group**
- 0512 Internal Revenue Agent
- 0526 Tax Specialist
- Clerical and Technical Accounting and Budget Work**
- 0503 Financial Clerical and Technician
- 0525 Accounting Technician
- 0530 Cash Processing
- 0540 Voucher Examining
- 0544 Civilian Pay
- 0545 Military Pay
- 0561 Budget Clerical and Assistance
- 0592 Tax Examining
- 0593 Insurance Accounts

2. Contracted Personnel

Each major USMC command acquires contractor support for audit functions. There is no centralized total quantity for USMC wide contractors. The amount of support personnel change when contracts are renewed. At the Department of Programs and Resources (P&R) 48 contractors support the RFK department. (Daigler 2022). Within RFK, there are 31 contractors doing audit functions as represented in Figure 3. (HQMC & Higa 2020, p3).

Figure 3. Programs and Resources Auditing and Accounting Contractors.
Source: HQMC and Higa (2020).

Referenced PWS Section	# FTEs	Labor Categories
2.1.1. Audit Engagement	1	Level III Business Systems Analyst (CISA)
	1	Level II Business Systems Analyst, (CISA)
	1	Level III Accountant/ Financial Manager (CPA)
	2	Level III Accountant/ Financial Manager
2.1.2. Audit Operations and Analytics	2	Level III Accountant/ Financial Manager
2.1.4. Audit Response Tiger Team	1	Level III Accountant/ Financial Manager (CIA)
2.1.5. Audit Communications Cell	1	Level III Accountant/ Financial Manager (CPA)
	1	Level II Accountant/ Financial Manager (CPA)
2.2.1 Risk Management and Remediation	1	Level IV Business Systems Analyst, (CISA)
	1	Level III Business Systems Analyst, (CISA)
	1	Level III Accountant/ Financial Manager (CIA)
	1	Level II Accountant/ Financial Manager (CPA)
2.2.2. Audit Remediation Data Management	1	Level III Accountant/ Financial Manager (CPA)
	1	Level II Business Systems Analyst, (CISA)
2.3.1. Manager's Internal Control Program	1	Level III Accountant/ Financial Manager (CPA)
	1	Level III Accountant/ Financial Manager
2.3.2. Internal Controls Over Financial Reporting	2	Level III Accountant/ Financial Manager (CPA)
	1	Level II Accountant/ Financial Manager
2.3.3. Internal Controls Over Financial Systems	1	Level V, Strategist (CISA)
	1	Level III Accountant/ Financial Manager
	1	Level IV Business Systems Analyst, (CISA)
	1	Level III Business Systems Analyst (CISA)
2.3.4. Internal Controls Over Operations	1	Level III Accountant/ Financial Manager (CPA)
2.3.5. Internal Review	1	Level V Accountant Strategist (CPA)
	1	Level III Accountant/ Financial Manager
2.4 Audit Coaches	2	Level V Accountant Strategist (CPA)
	1	Level IV Business Systems Analyst (CISA)

P&R's contract distinguishes personnel between levels I-V. Level V is the most experienced, qualified, and influential. Level I-III Accountant/Financial Manager positions without CPAs or CIAs apply most to this thesis. The qualifications and tasks of these roles are expanded upon in Chapter IV Data.

D. SNCO DEGREE COMPLETION PROGRAM (SNCODCP)

The SNCODCP enables eligible SNCOs to complete a baccalaureate degree while funded by the Marine Corps and remaining on active duty. In return for the education, graduates are obligated to complete a 36-month payback tour in their newly designated AMOS (HQMC 2013). A full description of AMOS from the NAVMAC 1200.1H MILITARY OCCUPATIONAL SPECALTIES MANUAL is in Appendix C. Current USMC publications that guide this program include Marine Corps Order (MCO) 1560.21 and Marines Admin (MARADMIN) 517/21.

According to MCO 1560.21E, there are six disciplines that require different prerequisites including focused bachelor degrees. The financial community is interested in

the participation and utilization of accounting graduates. There are approximately 34 billets across all 6 disciplines with 3 billets in accounting (R. Horning and T. Wright, personal communication, August 4, 2022). The 6 disciplines are as follows:

1. Safety
2. Education
3. Accounting
4. Paralegal
5. Music
6. Psychology

After receiving a degree, the Marine will rate the Additional Awarded Marine Occupational Specialty (AMOS) of 8015. Marines must provide their diploma and transcript to the Manpower Management Division Integration Branch (MMIB). MMIB will then add the 8015 AMOS to the Marine personnel record. An AMOS 8015 signifies that the Marine has a degree in any of the six disciplines. There is no separate AMOS specific to each individual discipline. Of note, Marines that received an accounting degree outside of the SNCODCP may also add this AMOS to their record. A Marine is required to have the 8015 AMOS to receive orders to one of the (3) accounting billets: 1st Marine Division G8, Camp Pendleton, CA; 2nd Marine Division G8, Camp Lejeune, NC; or 3rd Marine Division G8, Camp Courtney, Okinawa, Japan.

There are a number of flaws with the current program.

1. Participation: There is not enough interest amongst Marine with MOS 3451.
2. Utilization: Due to the lack of applicants to the SNCODCP program, the billets requiring 8015s are not filled. If they are filled, there is no standard billet description that entails what an 8015 should do at that command. This may be due to other billets gaps. Commands may also need a 3451 to be a Comptroller Chief. Therefore, that 8015 Marine will “dual hat” the assigned 8015 job and 3451 job. 8015 billets are not ‘must fill’ obligations

for the service. Billets are filled if there is an applicant or left vacant otherwise. Gaps between billet-holders often occur, deteriorating turnover and utilization of sitting graduates.

3. Location: Currently, the only available billets are at the Division. There is a potential better utilization if the billets were relocated to the MEF level.
4. Career: There is no long-term career path. Once the pay-back tour is served, that Marine will return to a 3451 billet for the remainder of their career.
5. Training: Upon graduation, Marines are not required to receive additional certifications such as CPA or CPE.

Enlisted Marine interest in the program varies between the different six disciplines. Accounting has the least interest, despite the most lenient prerequisites. Other disciplines often require a specific Marine MOS code or specific degree. The selection board will accept any Marine Corps PMOS into the accounting program and will tolerate any bachelor’s degree remotely accounting-related.

Table 3. Applicants Selected for SNCODCP. Source: R. Horning and T. Wright (personal communication, August 4, 2022).

Year	Billets Available	Applicants
FY22	2	0
FY21*	3	1
FY20	3	0
FY19**	3	0
FY18	3	0

* FY21 Note: Selectee currently at 1stMarDiv; ** FY19 Note: One Applicant for Accounting, Marine not selected.

There is currently one 3451 Marine at 1st Marine Division. For Fiscal Year 22 (FY22), there were two accounting billet vacancies between 2nd and 3rd Marine Divisions. The 1st Marine Division will become vacant and advertised for in FY23.

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III. METHODOLOGY

To answer the primary thesis question, we conducted a capabilities comparison between an 8015, federal employees and a contractor. We used the three current 8015 positions as a baseline and compared the tasks and capabilities of these accounting/audit professionals with other personnel sources to determine if SNCODCP graduates provided the best benefit to the USMC relative to other personnel sources. To address the secondary question, we conducted a CBA.

A. CONDUCT A TASK COMPARISON:

- 1) What are the tasks/responsibilities for the current accounting 8015 roles, and how do they compare with similar accounting/audit federal civilians and contractors?
 - Identify and analyze accounting/audit 8015 billet descriptions
 - Identify and analyze accounting/audit GS07 tasks
 - Identify and analyze accounting/audit contractor tasks
 - Compare of the three personnel sources' tasks

B. CONDUCT A CAPABILITIES COMPARISON:

- 1) Compare capabilities of 8015 and contractor/GS.
 - Identify and analyze accounting/audit 8015 capabilities
 - Identify and analyze accounting/audit GS07 capabilities
 - Identify and analyze accounting/audit contractor capabilities
 - Compare of the three personnel sources' capabilities
- 2) Which personnel source is most appropriate to fill the current 3 8015 billets and enable to Marine Corps to pass an audit?

C. CONDUCT A CBA:

3) Is the cost and time of sending a 3451 through the SNCODCP better than hiring a contractor?

- Avg Basic Pay / Salary
- Avg Entitlements (housing, healthcare, etc)
- Education investment expense (tuition)
- Opportunity cost to primary MOS during 18 months of education
- Opportunity cost to primary MOS during 36 months of payback
- Capability differences / skillsets: civilian 'real world' knowledge; Marine Corps accounting financial systems/operations awareness.

IV. DATA

A. ASSUMPTIONS

We focused on the perspective of “which personnel type is best for the existing Marine Division billets based on capabilities and costs” in order to justify the program as a whole and set the stage for future research. The existing program must be justified as beneficial before investments and restructuring occur to include more participants and billets, CPA certifications, and career path options such as accession to Warrant Officers (WO) or Limited-Duty Officers (LDO).

Based on pay, education & certifications, and experience, the three 8015 billets most closely align with GS-07 positions. The 8015 positions are entry level accounting/auditing positions without the need for a CPA/CIA/CFE certification or extensive work experience in the accounting/audit fields. According to indeed.com, the average pay for an auditor without a CPA is most closely translated to a GS-07. In the CBA, we used different steps to accommodate for the different costs of living in each location.

B. TASK COMPARISON

We listed the traditional tasks of accounting/auditing 8015 personnel and accounting/audit-oriented civilian employees. By identifying the tasks, we are clarifying the activities that these personnel are expected to complete to support their organization’s mission. Once tasks are identified, the USMC can formalize which education and experienced based capabilities are desired when sourcing qualified personnel who can complete the tasks, or work expected of them.

1. 8015 Accounting Position Tasks

The USMC MOS manual has a general description of the SNCODCP 8015 billet. The description includes responsibilities across all six available disciplines. There is no standard record of tasks and expectations of 8015 accounting billets during their payback tour. In absence of centralized USMC guidance, the command has discretion to how the

billet will be used. Below are examples of FITREP Billet Descriptions for 8015s at each of the Marine Division comptroller sections.

a. *1st Marine Division Tasks (Horning & Jenner 2022)*

Gunnery Sergeant Zachary Jenner, current 8015 at the 1st Marine Division provided the most recent task list for 8015s assigned to him. These tasks are provided Ver Batum below.

- Perform an overall management function for the Comptroller, and collaborate with all functional areas (Resource Evaluation and Analysis, Budget, Accounting) in accordance with DOD 7000.14R Financial Management Regulations and MCO 7300.21B.
- Manage, analyze, execute, and provide financial systems and execution guidance in support of the Comptroller, Commanding General and all subsequent 1MAR DIV units.
- Provide technical guidance and direction by facilitating accountability and reliable performance between internal and external entities to include fiscal assist visits, conducting evaluation, account analysis and training to all 1MAR DIV personnel.
- Supervise the validation, correction and reconciliation of all financial errors, as well as monitor accounting processes and reconcile transactions to ensure compliance with financial management laws, regulations, policies and procedures.
- Perform root cause, trend analysis and business process reengineering to ensure effective and efficient use of resources.
- Perform all audit collections and preparation for submission from 1MAR DIV to HQMC (Horning & Jenner 2022).

b. *2nd Marine Division Tasks (Horning & Shulman 2022)*

Maj Mathew Shulman, prior Deputy Comptroller for the 2nd Marine Division provided the most recent task list for 8015s assigned to his command. These tasks are provided Ver Batum below.

- Serve as 2d Marine Division Resource Evaluation and Analysis Chief.
- Supervise daily tasks, training, guidance, and welfare of Comptroller Marines.
- Oversee internal management of Marine enlisted personnel, to include leadership, mentoring, training, and welfare.

- Serve as 2d Marine Division Command Financial Specialist, providing personal financial management classes to Marines and ensuring subordinate units conduct the program IAW MCO 1700.37.
- Serve as Resource Evaluation and Analysis Officer, ensuring effective controls and use of resources.
- Administer, coordinate, and inspect the Managers' Internal Control Program (MICP) to align with the reporting requirements of the Federal Managers' Financial Integrity Act, MCO 5200.24E, II MEFO 5200.1, and the CGRI Program.
- Provide training, review, and validate annual MICP certification statements for all subordinate units within 2d Marine Division (Horning & Shulman 2022).

c. 3rd Marine Division Tasks

LtCol Adam Powers, prior Comptroller for the 3rd Marine Division provided the most recent task list for 8015s assigned to his command. These tasks are provided Ver Batum below.

- Perform reviews, evaluations, assessments, and analysis as directed by the commander and comptroller. This includes responding to request from higher headquarters on potential problem areas identified through Manager's Internal Controls Program (MICP) and performance measures.
- Perform other related functions that may include fund administrator inspections and training; review and analysis of appropriated fund matters; process reviews; economy/efficiency related studies.
- Serve as a liaison for all financial audits external to the command.
- Serve as the Division MICP Coordinator.
- Additional duties include performing functions related to information management and the creative employment of SharePoint; being the Responsible Officer for G-8 property and procurement management, and serving as the Information Security Coordinator (Powers, A., email to author, 2022, August 10).

C. ACCOUNTING/AUDITING FEDERAL CIVILIAN TASKS

The U.S. Office of Personnel Management (OPM) classifies federal employees and defines qualifications and tasks. General Schedule (GS) federal civilians in accounting and auditing roles fall within the 500 Accounting and Budget Group. Of the numerous

individual specialty series, the series for accounting and auditing are more pertinent to this thesis and have been provided below. (OPM 2019).

1. 0510 Accounting

The below information is sourced directly from the OPM publication describing 0500 professions. 0510 Accounting is one of the relevant federal civilian fields to this thesis and this description clarified general duties of these employees.

This series covers professional positions that advise on or administer, supervise, or perform accounting work that requires application of accounting theories, concepts, principles, and standards to the financial activities of governmental, quasi-governmental, or private sector organizations.

The work includes designing, developing, operating, or inspecting accounting systems; prescribing accounting standards, policies, and requirements; examining, analyzing, and interpreting accounting data, records, and reports; or advising or assisting management on accounting and financial management matters.

Accounting theories, concepts, principles, and standards address these types of duties: determining the boundaries of an accounting entity; recognizing and measuring revenues; matching revenues and expenses by applying methodologies such as accrual accounting and depreciation; defining and measuring costs by application of methodologies such as standard, process, job-order, and activity-based costing; and full disclosure on financial statements. (OPM, 2019, p8).

2. 0511 Auditing

The below information is sourced directly from the OPM publication describing 0500 professions. 0511 Auditing is one of the relevant federal civilian fields to this thesis and this description clarified general duties of these employees.

This series covers positions which supervise, lead, or perform work requiring the application of professional knowledge of auditing and/or accounting standards, and principles when performing duties such as, but not limited to: advising on, supervising, or performing work consisting of a systematic examination and appraisal of financial records, financial and management reports, management controls, policies and practices affecting or reflecting the financial condition and operating results of an activity; analyzing work related to the developing and executing agency policies and

programs; developing and executing audit policies and programs; conducting performance audit; conducting attestation engagement; conducting activities related to the detection of fraud, waste, and abuse; and developing and utilizing risk assessments from the organizational to transactional levels (OPM, 2019, p 13).

D. ACCOUNTING/AUDITING CONTRACTOR TASKS

Individual contractors are not assigned tasking or supervision from government/military employees. As contractors, the company contracted is responsible for establishing its own chain of command to accomplish tasks for the client organization at large. We used the Headquarters Marine Corps P&R FIAR contract as an example (HQMC & Higa, 2020). The contract required the below personnel to support P&R. Reference Figure 3 for Program and Resource’s Contracted support for auditing and accounting. PWS Tasks associated with the above listed Levels I, II, and III Accountant/Financial Managers without annotations for CPA/CIA are listed in Appendix E.

E. CAPABILITIES COMPARISON

We assessed the education, knowledge, experiences, and capabilities of personnel to clarify if they are appropriately equipped for their position. The below section compares the capabilities of 8015 accounting graduates and civilians/contractors.

1. 8015 Accounting Capabilities

According to Marine Corps Order 1560.21E (HQMC, 2013) and MARADMIN 517/21 (HQMC 2021) detailing the SNCODCP, the personnel in the accounting program have work experience as active-duty Marines and gain an education in accounting or similar fields of study.

A Bachelor of Science (B.S.) in Accounting as well as a Bachelor of Business Administration with concentration in Accounting each include formal education in the following: GAAP, International Financial Reporting Standards (IFRS), accounting principles, accounting theories, auditing, budgeting, business ethics, consulting and planning, cost accounting, financial accounting, managerial accounting, reporting

procedures, statement analysis, tax accounting, business policies, computer applications, economics, and finance (Indeed Editorial Team, 2021, p 1).

In addition to capabilities-based education, the Marines who graduate from the SNCODCP possess experience-based capabilities compatible with auditing and accounting roles in the Marine Corps. Prior work experience of and first-hand knowledge of the Corp's organization, mission, and operations enable these specialists to generally understand their organizations strengths and weaknesses as well as think analytically.

Because 8015s come from a variety of MOS backgrounds, they provide diversity in specialty knowledge of the Marine Corps' activities. Specialty focus within financial management, accounting, and auditing as an active-duty Marine is not a requirement for the SNCODCP. 8015s who happen to have these backgrounds provide capabilities from their prior work experiences that tie directly to 8015 functions. Those with USMC financial management experiences may already possess Department of Defense (DOD) Financial Management (FM) Certification levels I-III, risk management experience, appropriations law training, ethics training, accounting system expertise, audit procedures, and commonly used financial document familiarity. For example, GySgt Zachary Jenner, USMC, is the current and only 8015 in an accounting billet. His primary MOS is 3451 with financial management, accounting, and audit experience prior to being selected for the SNCODCP. GySgt Jenner's capabilities, training, and qualifications include the following: B.S. in Business Analytics; DOD FM Certification Level III; Enhanced Defense Financial Management; DOD Advanced Financial Management for Leaders; MC4 Coaching and Counseling; Risk Management for Senior Leaders; Federal Enterprise Risk Management; Budget Execution for Leaders; Budget Formulation, Justification, and Presentation; Financial Statement Analysis for Leaders; Decision Support for Leaders; DOD Asset Management; Advanced Resource Management; Ethics for Senior Leaders, Appropriation Law, and Audit Remediation (Z. Jenner, email to author, 2022, August 10).

2. Accounting/Auditing Federal Civilian Capabilities

The Office of Personnel and Management (OPM) generate policies that govern federal employee positions, to include their capabilities and utilization. To assess the

capabilities of an individual federal employee, the OPM has established grading criteria to assign a general schedule (GS) grade based on several factors.

Accounting 0510 and Auditing 0511 federal positions are correlated to a particular GS level (1-15) based on their evaluation within nine factors. Table 4 outlines the grading criteria (OPM 2019).

Table 4. Federal Employee General Schedule Grading Criteria. Source: OPM (2019).

<u>Criteria (#)</u>	<u>Criteria</u>	<u>Max Points</u>
1	Knowledge Required by the Position	1850
2	Supervisory Controls	650
3	Guidelines	650
4	Complexity	450
5	Scope and Effect	450
6 & 7	Personal Contacts & Purpose of Contacts	330
8	Physical Demands	5
9	Work Demands	5
		4390

Once a position is evaluated by the nine criteria and a point total is calculated, the below conversion chart displayed through Table 5 is used for GS level designation (OPM 2019). Factor #1 Knowledge Required by the Position is the most weighted evaluation measure, 42% of the max points possible.

Table 5. Federal Employee General Schedule Scoring. Source: OPM (2019).

Point Range	GS Grade
855–1100	5
1105–1350	6
1355–1600	7
1605–1850	8
1855–2100	9
2105–2350	10
2355–2750	11
2755–3150	12
3155–3600	13
3605–4050	14
4055–up	15

The more points accumulated, the higher GS level assigned (U.S. Office of Personnel Management, 2019, p 35–41). We assumed that a GS07’s 0510/0511 pay and benefits are comparable to an auditor without a CPA or CIA. Assuming a person scores equal percentage grades across all nine evaluation criteria, GS07 accounting/audit positions require 571–674 points for the Knowledge factor, most closely translating to a Knowledge Level 1–5, as described above. Given this equal scoring across all criteria assumption. Table 6 details the potential scores received to result in a GS 07 designation.

Table 6. General Schedule Position Evaluation Scenario

Criteria (#)	Max Points	Scenario: GS07 Min		Scenario: GS07 Max	
1	1850	571.0	30.87%	674.3	36.45%
2	650	200.6	30.87%	236.9	36.45%
3	650	200.6	30.87%	236.9	36.45%
4	450	138.9	30.87%	164.0	36.45%
5	450	138.9	30.87%	164.0	36.45%
6 & 7	330	101.9	30.87%	120.3	36.45%
8	5	1.5	30.87%	1.8	36.45%
9	5	1.5	30.87%	1.8	36.45%
	4390	1355		1600	
		GS07	1355-1600	GS07	1355-1600
			30.87%		36.45%

According to the OPM’s publication outlining federal employee’s capabilities, the following is the description of the capabilities a GS 07 employee with a knowledge score of Level 1–5 would possess (OPM, 2019, p. 35).

Level 1–5. Professional knowledge of the concepts and principles of accounting and/or, auditing sufficient to do entry-level work designed to meet these types of objectives: provide experience in the practical application of the specialization’s concept, principles, procedures, and techniques; develop familiarity with the systems, practices, regulations, and operations of a Federal programs; and/or provide experience in using the specific procedures of automated systems to find, review, or change accounting data in transaction files, ledgers, accounts, summary reports, and financial statements. (OPM, 2019, p. 35)

These are the capabilities of a GS 07 federal employee. This these in mind, these capabilities can be compared against other populations such as an active-duty Marines FITREP or Contractors required duties.

F. ACCOUNTING/AUDITING CONTRACTOR CAPABILITIES

In this section we listed capabilities of audit-oriented contractors in the most frequently filled role that are most compatible with 8015 duties. We used the contractors under the HQMC DC P&R FIAR contract as an example and acknowledge other

contractors with other commands may use different terminology or have different capabilities (HQMC & Higa, 2020).

A Level I, II, and III Accountant/Financial Manager has similar capabilities to SNCODCP 8015s. Levels I-III require 2–7 years of experience. A SNCO from a Financial Management, Supply, or Logistics MOS may have 5–7 years of experience, closely related to levels II and II contractors. Other POS SNCOs may not have accounting/audit experience and instead relate most to Level I. Levels IV and V are not comparable to a SNCODCP graduate because they require additional years of experience and or certifications (CPA, CIA, CFE).

The following are definitions of the three levels of Accountant/Financial Manager roles. These have been annotated in the USMC FAIR contract (HQMC & Higa 2020). Levels II and III align most to a SNCODCP graduate and are relevant to our later comparison of these personnel types.

Level III Accountant/Financial Manager Qualifications

Minimum Experience: Experience in financial statement compilation and reporting process as well as audit response and remediation in accordance with Generally Accepted Accounting Principles (GAAP) and/or Statements of Federal Financial Accounting Standards (SFFAS).

Years of Experience: Candidate must have 7 years of full-time (excluding internships) experience within the past 10 years of progressive experience in the accounting field of Federal Government agencies or Fortune 500 companies.

Minimum Education: Bachelor's Degree from an accredited United States college or university.

Levels II Accountant/Financial Manager Qualifications

Minimum Experience: Experience in financial statement compilation and reporting process as well as audit response and remediation in accordance with Generally Accepted Accounting Principles (GAAP) and/or Statements of Federal Financial Accounting Standards (SFFAS).

Years of Experience: Candidate must have 5 years of full-time (excluding internships) experience within the past 10 years of progressive experience in the accounting field of Federal Government agencies or Fortune 500 companies.

Minimum Education: Bachelor's Degree from an accredited United States college or university.

Level I Accountant/Financial Manager Qualifications

Minimum Experience: Experience in financial statement compilation and reporting process as well as audit response and remediation in accordance with Generally Accepted Accounting Principles (GAAP) and/or Statements of Federal Financial Accounting Standards (SFFAS).

Years of Experience: Candidate must have 2 years of full-time (excluding internships) experience within the past 10 years of progressive experience in the accounting field of Federal Government agencies or Fortune 500 companies.

Minimum Education: Bachelor's Degree from an accredited United States college or university (HQMC & Higa 2020, p 26).

G. COST BENEFIT ANALYSIS

This CBA compared the total cost of a Marine (SNCODCP program and payback tour) to the salary of a civilian equivalent. The time frame is 4.5 years (1.5 years school + 3 years payback). Circular A-94 requires a CBA to include policy rationale, explicit assumptions, uncertainty, and an evaluation of alternatives.

1. Policy Rationale

The purpose was already stated in the background and thesis.

2. Explicit Assumptions

Due to the many factors that influence costs, we made the below assumptions:

1. The Marine will complete their BA in 18 months through an accelerated program.
2. The average yearly tuition cost of a BA program is \$10,338. (Kerr, Wood, p. 1)
3. The average salary of a CPA in California is \$86,779 (indeed, n.d)
4. The average salary of an auditor in California without a CPA is \$54,566. (indeed, n.d)
5. The average salary of a CPA in North Carolina is \$78,336. (indeed, n.d)
6. The average salary of an auditor in North Carolina without a CPA is \$52,880. (indeed, n.d)
7. The average salary of a CPA in Japan is \$64,096. (indeed, n.d)
8. The average salary of an auditor in Japan without a CPA is \$49,002. (indeed, n.d)
9. The E6 equivalent is a GS-5. We will use a step 10 to compare the highest end of the spectrum regarding pay.
10. A GS-7 is the closest salary comparison to an auditor without a CPA.

11. The GS does not receive any additional pay or compensation outside their basic pay. Locality adjustment is already factored into their yearly salary.
12. The GS will hold the position for a minimum 5 years. This will allow a direct comparison for how long it will take a Staff Sergeant to complete their education and complete their payback tour.
13. The CBA was conducted with real values.

3. Uncertainty

1. The years in service for the Marine and civilian employee will affect their basic pay or step level.
2. The marital status of a Marine will influence their BAH.
3. A Marine may rate special pay or bonuses.
4. The Contractor Lvl III pay is not accessible to the public.
5. Overseas cost of living allowance will vary on the location and amount of dependents

4. Evaluation of Alternatives

Instead of the SNCODCP, the Marine Corps could educate its personnel and improve financial/audit readiness in the following alternatives:

a. Alternative Enlisted Personnel Education

Existing Enlisted Certification. As opposed to funding current active-duty bachelor's education, there may be value in funding the acquisition of certifications such as those of Certified Public Accountant (CPA), Certified Fraud Examiners (CFE), and Certified Internal Auditors (CIA). These certifications may not require a bachelor's degree to acquire, yet they provide valuable and relevant skillsets to the financial management community.

Lateral Entry Program. The Marine Corps could recruit civilians who already possess desired education and experiences to join active-duty rank at an advanced pay grade. This concept aligns with initiatives outlined by the Commandant of the Marine Corps in his publication Talent Management 2030 (HQMC 2021). Sought after education may include bachelor's degrees in auditing or accounting. Possessing valuable certifications including those of CPAs, CFEs, and CIAs may also be value for the Corp's enlisted ranks. Recruiting individuals with these experiences reduces the need to fund

education for existing active-duty individuals lacking desired education. Entry into advanced ranks incentives recruitment for increased pay.

b. Alternative Officer Personnel Education

Existing Officer Education. As opposed to improving auditability through enlisted education, officer education may prove to be a more valuable investment. Under this hypothetical alternative, officers, specifically 3404s, would have more opportunities to pursue masters level educations in accounting, auditing, and business. Additionally, existing officers could be eligible to receive education time and funding to pursue valuable certificates such as those of CPAs, CFEs, and CIAs. More Marines could be cycled through existing education infrastructure such as NPS. The NPS curriculum to include more focused education specific to the Corp’s auditing and accounting needs. Additional relationships could be developed between the Marine Corps and other civilian education institutions to provide valuable defense and Marine Corps desired education.

Officer Recruitment. The Marine Corps could target the recruitment of officer candidates with bachelor’s degrees in accounting, auditing, or business. Similarly, recruitment can target those with CPAs, CFEs, and CIA certifications. Special recruitment incentives can be allocated to those who accept a commission with the increased criteria. These junior Marine Officer would have desired education and certification from the very beginning of their careers and utilize it for more years of service than an existing officer educated mid-career. This option avoids the government funding the education directly.

Unrestricted or Limited Duty Officer Commissioning Program. Using U.S. Navy chaplains and doctors as an example, individuals with desirable education and certifications may join the active-duty officer ranks at advanced pay grades and remain isolated in duties and responsibilities from other active-duty populations. This would be a brand-new concept for the Marine Corp’s financial management personnel. These individuals would be exempt from command, Professional Military Education (PME), and have their own career paths.

5. Data

Tables 7–9 break out the costs for each of the rates over the 4.5 years in the three billet locations. There are differences in each location due to the cost of living. For example, the BAH rate for military in California is higher than North Carolina as well as the average salary for an auditor, and the average salary for a CPA. These differences change the GS levels we used to compare against the average salaries for that location. In the smaller tables, the numbers in green represent a lower cost while the numbers in red represent a higher cost. For example, in the Table 7, from the time it takes to train a Marine and utilize them for their entire payback, a GS-12, Step 1 will approximately cost \$20,970.

Table 7. CBA – California

Year		Avg Auditor						Contractor Lvl III
		E6 8yrs, CPEN	GS-5 Step 10	Salary w/out CPA (CA)	GS-7 Step 3	Avg CPA Salary California	GS-12 Step 1	
1 12mo School	Annual Pay	\$ 46,368	\$ 52,880	\$ 54,566	\$ 53,747	\$ 86,779	\$ 89,382	\$ -
	Annual BAH w/dep	\$ 30,024						
	Annual BAS	\$ 4,884						
	Annual Tuition	\$ 10,338						
	Year Total	\$ 91,614	\$ 52,880	\$ 54,566	\$ 53,747	\$ 86,779	\$ 89,382	
2 6mo school 6mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 54,566	\$ 53,747	\$ 86,779	\$ 89,382	\$ -
	Annual BAH w/dep	\$ 30,024						
	Annual BAS	\$ 4,884						
	Annual Tuition	\$ 5,169						
	Year Total	\$ 86,445	\$ 52,880	\$ 54,566	\$ 53,747	\$ 86,779	\$ 89,382	
3 12mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 54,566	\$ 53,747	\$ 86,779	\$ 89,382	\$ -
	Annual BAH w/dep	\$ 30,024						
	Annual BAS	\$ 4,884						
	Year Total	\$ 81,276	\$ 52,880	\$ 54,566	\$ 53,747	\$ 86,779	\$ 89,382	
4 12mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 54,566	\$ 53,747	\$ 86,779	\$ 89,382	\$ -
	Annual BAH w/dep	\$ 30,024						
	Annual BAS	\$ 4,884						
	Year Total	\$ 81,276	\$ 52,880	\$ 54,566	\$ 53,747	\$ 86,779	\$ 89,382	
5 6mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 54,566	\$ 53,747	\$ 86,779	\$ 89,382	\$ -
	Annual BAH w/dep	\$ 30,024						
	Annual BAS	\$ 4,884						
	Year Total	\$ 40,638	\$ 26,440	\$ 27,283	\$ 26,874	\$ 43,390	\$ 44,691	
	Grand Total	\$ 381,249	\$ 237,960	\$ 245,547	\$ 241,862	\$ 390,506	\$ 402,219	\$ -
	Total Tuition	\$ 15,507						
		\$ 365,742						

Rate	Total	Difference
E6	\$ 381,249	
GS-5, Step 10	\$ 237,960	\$ 143,289
Auditor (no CPA)	\$ 245,547	\$ 135,702
GS-7, Step 3	\$ 241,862	\$ 139,388
Avg CPA Salary CA	\$ 390,506	\$ (9,257)
GS-12, Step 1	\$ 402,219	\$ (20,970)
Contractor, Lvl III	UNK	UNK

In California, the cost to hire a GS-7, Step 3 was approximately \$139,388 cheaper than the training and utilization of an 8015 Marine. For approximately \$20,970 more, a Commander could hire a more qualified individual that has a CPA certification to do the same job.

Table 8. CBA – North Carolina

Year		E6 8yrs, Lejeune	GS-5 Step 10	Avg Auditor Salary w/out CPA (NC)	GS-7 Step 1	Avg CPA Salary North Carolina	GS-12 Step 1	Contractor Lvl III
1 12mo School	Annual Pay	\$ 46,368	\$ 52,880	\$ 49,207	\$ 50,388	\$ 78,336	\$ 89,382	\$ -
	Annual BAH w/dep	\$ 17,352						
	Annual BAS	\$ 4,884						
	Annual Tuition	\$ 10,338						
	Year Total	\$ 78,942	\$ 52,880	\$ 49,207	\$ 50,388	\$ 78,336	\$ 89,382	\$ -
2 6mo school 6mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 49,207	\$ 50,388	\$ 78,336	\$ 89,382	
	Annual BAH w/dep	\$ 17,352						
	Annual BAS	\$ 4,884						
	Annual Tuition	\$ 5,169						
	Year Total	\$ 73,773	\$ 52,880	\$ 49,207	\$ 50,388	\$ 78,336	\$ 89,382	\$ -
3 12mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 49,207	\$ 50,388	\$ 78,336	\$ 89,382	\$ -
	Annual BAH w/dep	\$ 17,352						
	Annual BAS	\$ 4,884						
	Year Total	\$ 68,604	\$ 52,880	\$ 49,207	\$ 50,388	\$ 78,336	\$ 89,382	\$ -
4 12mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 49,207	\$ 50,388	\$ 78,336	\$ 89,382	\$ -
	Annual BAH w/dep	\$ 17,352						
	Annual BAS	\$ 4,884						
	Year Total	\$ 68,604	\$ 52,880	\$ 49,207	\$ 50,388	\$ 78,336	\$ 89,382	\$ -
5 6mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 49,207	\$ 50,388	\$ 78,336	\$ 89,382	\$ -
	Annual BAH w/dep	\$ 17,352						
	Annual BAS	\$ 4,884						
	Year Total	\$ 34,302	\$ 26,440	\$ 24,604	\$ 25,194	\$ 43,390	\$ 44,691	\$ -
Grand Total		\$ 324,225	\$ 237,960	\$ 221,432	\$ 226,746	\$ 356,734	\$ 402,219	\$ -
Total Tuition		\$ 15,507						
		\$ 308,718						

Rate	Total	Difference
E6	\$ 324,225	
GS-5, Step 10	\$ 237,960	\$ 86,265
Auditor (no CPA)	\$ 221,432	\$ 102,794
GS-7, Step 1	\$ 226,746	\$ 97,479
Avg CPA Salary NC	\$ 356,734	\$ (32,509)
GS-12, Step 1	\$ 402,219	\$ (77,994)
Contractor, Lvl III	UNK	UNK

In North Carolina, the cost to hire a GS-7, Step 1 was approximately \$89,924 cheaper than the training and utilization of an 8015 Marine. It is not beneficial to hire someone with a CPA certification as the projected salary for someone that would take the job was about \$78k.

Table 9. CBA – Japan

Year		E6 8yrs, Japan	GS-5 Step 10	Avg Auditor Salary w/out CPA (Japan)	GS-7 Step 1	Avg CPA Salary Japan	GS-12 Step 1	Contractor Lvl III
1 12mo School	Annual Pay	\$ 46,368	\$ 52,880	\$ 49,002	\$ 50,388	\$ 64,096	\$ 89,382	\$ -
	Annual OHA w/dep	\$ 21,048						
	Annual BAS	\$ 4,884						
	Annual Tuition	\$ 10,338						
	Year Total	\$ 82,638	\$ 52,880	\$ 49,002	\$ 50,388	\$ 64,096	\$ 89,382	
2 6mo school 6mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 49,002	\$ 50,388	\$ 64,096	\$ 89,382	\$ -
	Annual OHA w/dep	\$ 21,048						
	Annual BAS	\$ 4,884						
	Annual Tuition	\$ 5,169						
	Year Total	\$ 77,469	\$ 52,880	\$ 49,002	\$ 50,388	\$ 64,096	\$ 89,382	
3 12mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 49,002	\$ 50,388	\$ 64,096	\$ 89,382	\$ -
	Annual OHA w/dep	\$ 21,048						
	Annual BAS	\$ 4,884						
	Year Total	\$ 72,300	\$ 52,880	\$ 49,002	\$ 50,388	\$ 64,096	\$ 89,382	
4 12mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 49,002	\$ 50,388	\$ 64,096	\$ 89,382	\$ -
	Annual OHA w/dep	\$ 21,048						
	Annual BAS	\$ 4,884						
	Year Total	\$ 72,300	\$ 52,880	\$ 49,002	\$ 50,388	\$ 64,096	\$ 89,382	
5 6mo payback	Annual Pay	\$ 46,368	\$ 52,880	\$ 49,002	\$ 50,388	\$ 64,096	\$ 89,382	\$ -
	Annual OHA w/dep	\$ 21,048						
	Annual BAS	\$ 4,884						
	Year Total	\$ 36,150	\$ 26,440	\$ 24,501	\$ 25,194	\$ 43,390	\$ 44,691	
	Grand Total	\$ 340,857	\$ 237,960	\$ 220,509	\$ 226,746	\$ 299,774	\$ 402,219	\$ -
	Total Tuition	\$ 15,507						
		\$ 325,350						

Rate	Total	Difference
E6	\$ 340,857	
GS-5, Step 10	\$ 237,960	\$ 102,897
Auditor (no CPA)	\$ 220,509	\$ 120,348
GS-7, Step 1	\$ 226,746	\$ 114,111
Avg CPA Salary JPN	\$ 299,774	\$ 41,084
GS-12, Step 1	\$ 402,219	\$ (61,362)
Contractor, Lvl III	UNK	UNK

In Japan, the cost to hire a GS-7, Step 1 was approximately \$114,111 cheaper than the training and utilization of an 8015 Marine. It is not beneficial to hire someone with a CPA certification as the projected salary for someone that would take the job was about \$61k.

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V. ANALYSIS

A. TASK COMPARISON

This section compares the job duties of the existing 8015s across the three commands, as well as compares those tasks with responsibilities of contractor and GS civilian personnel similar accounting and auditing roles. There were several common tasks across the three commands employing 8015s. Alternative personnel types to 8015s, Federal civilians and contractors, also had similar responsibilities assigned

1. 8015 Accounting Task Comparison

a. *1stMarDiv*

There is (1) E7 BMOS 3451 billet and (1) E7 BMOS 8015 billet at 1st Marine Division. The Marine filling the 8015 seat is coincidentally a 3451 and 8015 qualified. For this reason, the command assumed risk and has left the 3451 billet vacant (1 of 2 E7s on deck) and combined the responsibilities of both roles into one job for one individual.

b. *2ndMarDiv*

There is (1) E7 BMOS 3451 billet (1) E7 BMOS 8015 billet at 2nd Marine Division. The 8015 billet description suggest that individual shared responsibility with the 3451 for mentorship and leadership of junior ranking Marines, but had different work responsibilities that contribute of audit readiness.

c. *3rdMarDiv*

There is (1) E7 BMOS 3451 billet (1) E7 BMOS 8015 billet at 3rd Marine Division. The 8015 billet was filled consistently from two individuals between 2017 and 2022. The billet descriptions identify the billet's role was modified over time at the discretion of the command. Over time, the billet transitioned from customer service to audit functions.

Recurring Audit Duties:

- Management/Leadership [1st, 2nd, & 3rd]
- Training/Education [1st, 2nd, & 3rd]
- Inspection/Audit Participation [1st, 2nd, & 3rd]

- Resource Evaluation and Analysis [1st & 2nd]
- MICP [2nd & 3rd]
- Specialized Analysis: Route Cause [1st]; Trend Analysis [1st]; Business Process Engineering [1st & 3rd]; review and analysis of appropriated fund matters [3rd]; economy/efficiency related studies [3rd]

Non-Audit Duties Assigned

- DTS [3rd]
- GTCC [3rd]
- Budget Execution, Accounting, 3451 duties [1st]

B. ACCOUNTING/AUDITING FEDERAL CIVILIAN TASK COMPARISON

Using the 0510 Accounting and 0511 Auditing task and responsibilities from OPM that were communicated in Chapter IV Data of this thesis, we can identify several key elements (OPM 2019). Civilian employees are expected to complete diverse tasks ranging from policy communication, regulation familiarity, accounting system sustainment, accounting data analytics, revenue and expense recognition, cost estimating, financial statement maintenance, audits and engagements, risk assessment, and internal controls. By completing these roles, they support the Marine Corps' efforts to work towards an unmodified audit opinion.

C. ACCOUNTING/AUDITING CONTRACTOR TASK COMPARISON

In Chapter V Data we identified the numerous accounting and auditing roles contracted to support P&R. These contractors ranged from levels I-V, with V possessing the greatest performance and supervision expectations due to their experience, education, and certification. Levels I, II, and III Accountant/Financial Managers without CPA and CIA's are most compatible to the active duty 8015s completing the existing 8015 billets.

According to the Headquarters Marine Corps P&R FIAR contract, these Level I-III positions include responsibilities in six different functional areas as recorded on the performance work statement (PWS) (2020). These position's responsibilities range from audit engagements, audit operations and analytics, the Manager's Internal Control Program (MICP), internal controls over financial reporting and financial systems, and financial management evaluation and analysis (FMEA). Each of the six contractor roles focus on

some of these specialized areas so that the individual contractor and contracting firm can deliver advice, knowledge, and actionable recommendations to the client organization P&R.

D. ACCOUNTING/AUDITING PERSONNEL TYPE TASK COMPARISON

The three personnel types have received similar tasks and responsibilities and can be compared side by side. For example, Internal controls and risk management were tasks that are clearly shared between the different personnel populations. 8015 Resource Evaluation and Analysis (RE&A) responsibilities most closely relates to the GS 0510/0511 responsibilities of analyzing data, tracking expenses, and maintaining financial statements on the financial wellbeing of their organizations. 8015 RE&A closely relates to contractor FMEA.

There are differences in the way these personnel are provided professional responsibilities. For example, when comparing the tasks between these different personnel types, it is worth noting that the Marine 8015s have the greatest expectation for managing and leading others in the organization. Similarly, Marines were more directly tasked to focus on training and educating members of their organization, distributing their knowledge and experiences across the force.

When reviewing the current Marine Division 8015 billet tasking and the GS task descriptions, it appears these two personnel types are asked to focus within a variety of areas of accounting, internal control, and auditing. The contractor roles at P&R appear to be more singularly focused and less of a jack-of-all trades.

Marines with MOS 8015 often have roles involved with leadership and mentoring and can be tasked to anything their senior military leaders ask of them. Contractors and GS employees are more limited to what is premeditated in their contract or job descriptions.

E. CAPABILITIES COMPARISON

We begin this section comparing the different capabilities Accounting 8015s possess within the Marine Corps across the three available locations. Following the USMC

capability review, we analyze the capabilities federal civilians and contractors. Finally, capabilities of 8015 accounting graduates, federal civilians, and contractors in audit functions are compared. Capabilities can easily be classified as Education-Based, Experience-Based, and Certificates-Based.

1. 8015 Accounting Capabilities Comparison

Education-Based: All 8015 accounting graduates should have similar educational experiences completing key courses in topics such as financial accounting, managerial accounting, GAAP, ethics, taxation, and finance. Educational knowledge will vary between graduates because of the wide variety of accredited universities authorized, and the programs flexibility with degree title. While a B.S. of Accounting, or a B.S. of Business Administration with Concentration in Accounting are preferred, the SNCODCP generally tolerates other business-related diploma titles (cite GySgt write convo).

Experience-Based: On average, a SSgt E6 will have X years of experience with the Marine Corps. This understanding of the organization's composition, mission, and capabilities, and limitations greatly aid 8015s in their accounting and audit roles. With this general Marine Corps background, a SNCO are very capable at diagnosing problems and inspiring institutional change.

Because the SNCODCP has no MOS limitations, 8015s may have a wide variety of PMOS experiences and functional backgrounds. While prior experience in financial management/accounting, logistics, and supply specialties would greatly prepare an 8015 for their role, this foundational experience cannot be reasonably expected. It is possible that the 8015 has no accounting or audit experience prior to their bachelor's degree and their 8015 billet. It is likely that many 8015 accounting graduates do have financial management, logistics, or supply backgrounds in the Marines. In the event they do, these individuals have improved capabilities in accounting and auditing with their increased attendance in trainings related to ethics, resource management, risk management, and fiscal law.

Certificates-Based: SNCODCP 8015 graduates are not provided the resources or time to complete relevant certificates such as a CPA, CIA, or CFE.

2. Accounting/Auditing Federal Civilian Capabilities Comparison

We assumed that the most comparable comparison to a SNCODCP 8015 Accounting graduate would be a GS07 0510 or 0511.

Education-Based: To possess GS07 level 0510 or 0511 capabilities for Knowledge Level 1–5 as described in Chapter IV, we assume that the employee would require a B.S. in Accounting, or B.S. in Business Administration.

Experience-Based: It is likely a GS07 will not have any active-duty experience in the Marine Corps or other military service. Based on the capabilities describes in Chapter IV, the employee may not have any accounting/audit work experience because Knowledge Level 1–5 is for entry level employees.

Certificates-Based: GS07 0510 and 5011s are not expected to possess certificates such as a CPA, CIA, or CFE.

3. Accounting/Auditing Contractor Capabilities Comparison

Education-Based: These positions require a B.S. degree. This degree is not limited to accounting or business.

Experience-Based: These positions require at least 7 years of experience working in the accounting field of Federal Government agencies or Fortune 500 companies.

Certificates-Based: Some Level III Accountant/Financial Manager contractors are not expected to possess certificates such as a CPA, CIA, or CFE, while others do detail this requirement.

4. Accounting/Auditing Personnel Type Capabilities Comparison

Education-Based: All personnel sources have been confirmed or assumed to require a B.S. It is unclear if civilians and contractors are required to get their B.S. in accounting or business-related degrees. Accounting and Business focused degrees provided the most relevant education-based knowledge and capabilities for personnel completing accounting/auditing roles. Personnel with other degrees may be able to compensate with work experience in accounting/auditing.

The direct requirement for 8015's to have an accounting or business degree translates to the greatest education-based capability of the different personnel sources.

Experience-Based: Minimum work experience-based accounting/audit capabilities ranges from 0–7 years across the three personnel types. Contractor requirements are the strictest, requiring 2–7 years doing accounting related roles. Because of this accounting and auditing experience difference, contractor personnel level III have the greatest likelihood to be contributing team players immediately after hiring (Austria, Horning, & Vanderplas 2022). The experience levels and contribution potential may become more equal across the personnel types over time of employment.

Active duty E6s will gain several years of experience in the Corps, but it may not be accounting/audit related. Level I contractor's work experience requirements most closely align to an 8015 from an MOS other than accounting, supply, and logistics. Level III contractors are most comparable to an 8015 who had PMOS experience in auditing/accounting. GS07s may not have any accounting/audit experience at all. 8015s provided the greatest understanding of the Marine Corps organization and culture. Contractors provided the greatest likelihood for accounting/audit work experience with a minimum of 2 years required for Level I.

Certificates-Based: All roles can be filled without certificates such as a CPA, CIA, or CFE.

Based on the above comparisons of tasks and related required capabilities, that SNCODCP 8015 accounting graduates are the most capable personnel source to employ in accounting/auditing capacities in the long run. Considering the tasks required of the three existing Marine Division 8015 billets, 8015s, relative to GS07s and contractors levels I-III, provide the most appropriate capabilities to complete the mission and enable overall Marine Corps auditability.

F. ANALYSIS OF TASKS COMPARISON, CAPABILITIES COMPARISON, AND CBA

Each type of personnel had similar responsibilities and tasking. 8015 tasking was the most flexible as they can be easily reoriented on to command priorities. Additionally,

8015s tend to have more diverse responsibilities than their civilian counterpart. An 8015's capabilities are the most useful for audit and accounting functions because they have focused education on accounting and work experience in the Marine Corps.

We then incorporated the CBA and how that affected the capability value of an 8015. The results were the same for all the locations. It was cheaper to hire a GS-7. Further analysis is required to determine if the capabilities that an 8015 has over GS-7 is worth ~\$100k more.

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VI. CONCLUSION AND RECOMMENDATIONS

A. CONCLUSION

The primary question for our thesis was: would better participation and utilization of the SNCO degree program, specifically the baccalaureate degree in accounting, improve the Marine Corps capability to achieve an unmodified audit opinion? Our research showed that the SNCODCP does qualify Marines to fill the 8015 billets. However, there were significant gaps for each of the billets at the three divisions. Based on the capability of an 8015, maximum utilization of the program should improve the ability to achieve an unmodified audit opinion. However, the degree of how much it would improve the Marine Corps' ability is unknown at this time.

The secondary question for our thesis was: assuming the SNCODCP provides desirable capabilities and use of 8015s increases, are the costs of the SNCODCP justified in relation to hiring a contractor? We found that the costs of the SNCODCP were not justified. The cost of an E6 in comparison to the equivalent GS-7 was about \$100k more. However, the capabilities comparison which showed E6's were favorable over their GS-7 counterpart. Therefore, the question is, are the capabilities that an E6 bring to their command worth \$100k? It is difficult to answer this question, and therefore, we have provided the below recommendations.

B. RECOMMENDATIONS

In order to improve upon the existing SNCODCP, we recommend the following:

1. Automatic Screening to Improve Participation

Our first recommendation to **improve participation** is to **automatically screen** SNCOs for the SNCODCP in the year that they will PCS. This will prevent any vacancies at these billets. Table 3 showed that there has historically been gaps for these billets. These gaps will remain vacant until Marines apply, are selected, and processed through the educational pipeline. These billets are a low priority to fill. Therefore, the monitor is not

required to extract individuals from their PMOS to fill these roles. The program billets are filled based on the demand of applicants, which have been insufficient.

We recommend that this recommendation be executed immediately.

2. Restructure Existing Billets to Higher Commands to Improve Utilization

One recommendation to **improve utilization** of the currently allotted 3 accounting 8015s is to relocate these billets through T&O **token shift from Marine Divisions to higher commands** who are more capable of applying them to meaningful accounting and audit functions.

We presume that these three billets would be most impactful to Marine Corps auditability if they were located at higher levels such as HQMC P&R, MARFORs, and MEFs. These command levels have tasking and organization infrastructure to best use an individual in the accounting and auditing fields. Marine Divisions often are unable to effectively utilize their 8015 resources because of insufficient tasking, high turnover, and limited mentorship opportunities.

This recommendation would require further research and development.

3. Increase the SNCODCP's Accounting Opportunities to Improve Participation

Another recommendation to **improve participation** is to increase the 8015 accounting billets to **more than three individuals**.

This thesis identified 8015s to be a very capable and cost-effective personnel type to improve Marine Corps auditability. A major improvement to the SNCODCP would be to increase its available billets to more than 3 individuals. Additional personnel will likely be best utilized at higher level commands such as HQMC P&R, MARFORs, and MEFs. This would require modifying the T&O to increase 8015 accounting graduates and decrease PMOS utilization. Additionally, increasing uniformed personnel in accounting/audit functions may enable the reduced numbers of contractors and federal civilians. The ideal quantity and placement of accounting 8015s has yet to be determined.

This recommendation would require further research and development.

4. Limit Accounting Program Participants to PMOS 3051 to Improve Utilization

Another recommendation to **improve utilization** is to limit SNCODCP accounting program participants to the background **PMOS 3451**.

After the previously mentioned recommendations have been conducted and effectively increased the demand of applicants for the program, there may be flexibility to implement PMOS limitations into the program while still filling all billets. 3451s have the most accounting and audit Marine Corps experience and are most capable at improving auditability relating to other no-financial MOSs. Therefore, costly educational investments into Marines with this PMOS are the most rewarding. This recommendation should only be conducted if there if this limitation would not handicap the Corps' ability to fill all billets.

This recommendation would require further research and development.

5. Incorporate CPA, CIA, and CFE Certifications into the SNCODCP to Improve Utilization

Another recommendation to **improve utilization** includes modifying the SNCODCP to enable 8015s to achieve post-degree certifications such as **CPA, CIA, and CFE**. Certified Public Accountants (CPAs), Certified Internal Auditors (CIAs), and Certified fraud Examiners (CFEs) each have specialized education and qualifications. The SNCODCP does not support education and testing costs associated to acquiring these certificates. These certifications would greatly improve the Marine's abilities to improve auditability. Significant changes to the program would be required to include extended education times and certification-preparation funding requirements.

This recommendation would require further research and development.

6. **Develop Long-Term Career Path Opportunities to Improve Participation**

Another recommendation to **improve participation** includes creating protected **career paths** to ensure Marines are promotable and retainable. A major obstacle for incentivizing Marines to apply into the SNCODCP account program may be concerns about promotability and retention. 8015 paybacks include a single tour whereafter the Marine is expected to return to their PMOS. The time and experience from being educated and in a different MOS may adversely impact PMOS promotability. Marines may be included to exit the service or retire as soon as eligible, reducing the Corp's long-term investment in their education. Formal long-term 8015 roles will solidify promotability and retention concerns. Potential career path solutions include utilization and modification to the existing Warrant Officer (WO) and Limited Duty Officer (LDO) infrastructure. Active and inactive financial management, accounting, and auditing MOS codes exist but could be reactivated and positively biased towards 8015s. WO and LDO career paths insure higher pay and progressive roles.

This recommendation would require further research and development.

7. **Academic-Industry Relationships to Improve Utilization**

Another recommendation to **improve utilization** is to create **relationships with select educational institutions** and tailor educational value. Currently the SNCODCP enables a selected 8015 accounting program Marine to attend any NROTC-supported university with a compatible business or accounting degree. If the Marine Corps partners with select few organizations and restricted participation to those universities, the Corps may be able influence the educational offerings and control educational costs. With an academic-industry relationship, universities may be inclined to provide educational classes tailored to the federal government and military financial situations, like education at the Naval Postgraduate School (NPS). NPS or other military and government academic institutions could be a source of future education curriculum. The Corps could ensure the highest level of academic competency is available to its students. Education costs would also be more predictable if the university selected was known, as opposed to from a list of

dozens of NROTC approved universities. Appendix B contains a list of NROTC compatible schools.

This recommendation would require further research and development.

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APPENDIX A: E&Y AUDIT RESULTS

The material weaknesses from the audit report by Ernst and Young are detailed in the below paragraphs.

- I. Entity Level Controls FMFIA requires federal entities to establish internal controls, perform ongoing evaluations of the adequacy of the entity's system of internal control, and prepare related reports. The USMC has not yet implemented a formal internal control program that would allow it to substantially comply with FMFIA, leading to inadequate control environment, risk assessment, control activities, information and communication, and monitoring processes. The combination of these deficiencies results in a material weakness. The matters related to Entity Level Controls are further described in Appendix A.
- II. Financial Reporting Financial Reporting encompasses all aspects of operations affecting the USMC's ability to produce reliable financial statements, accompanying notes, and related disclosures. The USMC's management has not adequately designed financial reporting controls and inappropriately relies on the USMC's financial reporting service provider to execute its responsibilities for the design, performance, and oversight of internal controls over financial reporting. The combination of these deficiencies results in a material weakness. The matters related to Financial Reporting are further described in Appendix A.
- III. Fund Balance with Treasury Fund Balance with Treasury (FBwT) represents the aggregate amount of funds in the USMC's accounts with the U.S. Treasury. Lack of policies, procedures, internal controls, and supporting documentation prevents the USMC from substantiating the reported balance on the financial statements and notes. The combination of these deficiencies results in a material weakness. The matters related to FBwT are further described in Appendix A.
- IV. General Property, Plant and Equipment General property, plant and equipment (GPP&E) is comprised of capitalized assets, with a useful life of more than two years, which includes buildings and structures, internal use software, general equipment and construction in progress. The USMC further defines general equipment into military equipment (i.e., weapons systems, components of weapons systems, and support equipment) and garrison property (i.e., office equipment and material handling equipment). The USMC has not designed or consistently implemented procedures, accounting policies,

internal controls and systems to appropriately report and disclose GPP&E balances within the financial statements. The combination of these deficiencies results in a material weakness. The matters related to GPP&E are further described in Appendix A.

- V. **Inventory and Related Property: Operating Materials & Supplies** Inventory and related property, also known as Operating Materials and Supplies (OM&S) represents items which are held for normal use in USMC operations. The USMC classifies OM&S as ammunition and non-ammunition. The USMC defines ammunition as any device charged with explosives, propellants or pyrotechnics used in connection with military operations or structural destruction. The USMC defines non-ammunition includes spare and repair parts, fuel, construction materials, clothing and textiles, medical and dental supplies and other items used to support the day-to-day operations of the USMC. The USMC has not designed or consistently implemented procedures, accounting policies, internal controls and systems to appropriately report and disclose OM&S balances within the financial statements. The combination of these deficiencies results in a material weakness. The matters related to OM&S are further described in Appendix A.
- VI. **Financial Information Systems – Access Controls/Segregation of Duties** Access Controls involve the protection of application boundaries, user identification and authentication, account management (authorization, periodic review of access, removal of access), protection of financially significant transactions and system resources, and the monitoring of security violations impacting financial reporting activities. Segregation of Duties (SoD) controls involve the identification and authorization of SoD conflicts, prevention of incompatible activities, and monitoring of users with conflicting access (when allowable). We identified access control and SoD related deficiencies that represent a significant risk to the financial management information systems environment. The combination of these deficiencies results in a material weakness. The matters related to Access Controls and SoD and are further described in Appendix A.
- VII. **Financial Information Systems – Configuration Management** Configuration Management involves the identification and management of an information system at a given point and systematic control changes to that configuration during the system’s life cycle, from the initiation of a change request to the migration of a change to production, the protection of source code, the separation of access provisioned to developers and migrators, and the procedures for monitoring changes made to the production environment. We identified configuration management-related deficiencies that represent a

significant risk to the financial management information systems environment. The combination of these deficiencies results in a material weakness. The matters related to Configuration Management are further described in Appendix A.

- VIII. Financial Information Systems – Interface Processing Interface controls consist of those controls over the timely, accurate, and complete processing of information between applications on an ongoing basis. Specifically, interface controls involve the process for validating the financially significant interfaces to be run, validating if the interface edit checks are working as intended, the timing of the interface processing, validating that data sent and received is reconciled, and how interface processing errors are identified and remediated in a timely manner. We identified deficiencies related to interface processing that represent a significant risk to the financial management information systems environment. The combination of these deficiencies results in a material weakness. The matters related to Interface Processing are further described in Appendix A. (Department of Defense Office of Inspector General, 2021, pp. 41–42)

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APPENDIX B: NROTC SCHOOLS

The below are NROTC-compatible education institutions available to Marines in the SNCODCP (United States Navy n.d.). After a Marine is selected for the SNCODCP and one of the functional areas of studies within it, the future student selects one of these schools that have an appropriate degree option.

- Auburn University
- Tuskegee University
- University of Arizona
 - Cross-Town Affiliate: Pima Community College
- The University of California, Los Angeles (UCLA) (RN)
- University of California, Berkeley
 - Cross-Town Affiliate: California State University Maritime Academy
 - Cross-Town Affiliate: Stanford University
 - Cross-Town Affiliate: University of California at Davis
- San Diego State University
 - Cross-Town Affiliate: California State University, San Marcos
 - Cross-Town Affiliate: University of California at San Diego
- University of San Diego
 - Cross-Town Affiliate: Point Loma Nazarene University
- University of Southern California
- University of Colorado
 - Cross-Town Affiliate: University of Colorado at Denver
- Yale University
- George Washington University
 - Cross-Town Affiliate: Catholic University of America (RN)
 - Cross-Town Affiliate: Georgetown University (RN)
 - Cross-Town Affiliate: Howard University (RN)
- Embry-Riddle Aeronautical University
- Florida A&M University
 - Cross-Town Affiliate: Florida State University (RN)
 - Cross-Town Affiliate: Tallahassee Community College
- Jacksonville University (RN)
 - Cross-Town Affiliate: Florida State College at Jacksonville
 - Cross-Town Affiliate: University of North Florida
- University of Florida
- University of South Florida
 - Cross-Town Affiliate: University of Tampa
- Georgia Institute of Technology

- Cross-Town Affiliate: Georgia State University
- Cross-Town Affiliate: Kennesaw State University
- Morehouse College
 - Cross-Town Affiliate: Clark Atlanta University
 - Cross-Town Affiliate: Spelman College
- Savannah State University
 - Cross-Town Affiliate: Armstrong Atlantic State University
- University of Hawaii (RN)
- University of Idaho
 - Cross-Town Affiliate: Washington State University
- Illinois Institute of Technology
 - Cross-Town Affiliate: Kennedy King College
 - Cross-Town Affiliate: University of Illinois at Chicago
- Northwestern University
 - Cross-Town Affiliate: Loyola University (RN)
- University of Illinois
 - Cross-Town Affiliate: Parkland College
- Purdue University (RN)
- University of Notre Dame
 - Cross-Town Affiliate: Holy Cross College
 - Cross-Town Affiliate: St. Mary's College
- Iowa State University
- University of Kansas
- Southern University and A&M College (RN)
 - Cross-Town Affiliate: Baton Rouge Community College
 - Cross-Town Affiliate: Louisiana State University
 - Cross-Town Affiliate: Southeastern Louisiana University
- Tulane University
 - Cross-Town Affiliate: Dillard University (RN)
 - Cross-Town Affiliate: Loyola University
 - Cross-Town Affiliate: University of New Orleans
 - Cross-Town Affiliate: Xavier University
- Maine Maritime Academy
 - Cross-Town Affiliate: Husson University (RN Option only)
 - Cross-Town Affiliate: University of Maine at Orono (RN)
- University of Maryland, College Park
- University of Maryland, Baltimore County
- Boston University
 - Cross-Town Affiliate: Boston College (RN)
 - Cross-Town Affiliate: Northeastern University (RN Option only)

- College of the Holy Cross
 - Cross-Town Affiliate: Brown University
 - Cross-Town Affiliate: Worcester Polytechnic Institute
 - Cross-Town Affiliate: Worcester State University (RN)
- Massachusetts Institute of Technology
 - Cross-Town Affiliate: Harvard University
 - Cross-Town Affiliate: Tufts University
- University of Michigan (RN)
 - Cross-Town Affiliate: Eastern Michigan University
- University of Minnesota (RN)
 - Cross-Town Affiliate: Macalester College
 - Cross-Town Affiliate: University of Saint Thomas
- University of Mississippi
- University of Missouri
 - Cross-Town Affiliate: Columbia College
- University of Nebraska
- Rutgers University, New Brunswick (RN)
 - Cross-Town Affiliate: Princeton University
- University of New Mexico
 - Cross-Town Affiliate: Central New Mexico Community College
- Cornell University
- Rensselaer Polytechnic Institute
 - Cross-Town Affiliate: Russell Sage College (RN Option only)
 - Cross-Town Affiliate: Union College
- State University of New York Maritime College
 - Cross-Town Affiliate: Columbia University (Includes Barnard College)
 - Cross-Town Affiliate: Fordham University
 - Cross-Town Affiliate: Molloy College (RN Option only)
- University of Rochester
 - Cross-Town Affiliate: Rochester Institute of Technology
 - Cross-Town Affiliate: St John Fisher College
 - Cross-Town Affiliate: State University of New York at Brockport
- Duke University
- North Carolina State University
- University of North Carolina
- Miami University (RN)
- Ohio State University
- University of Oklahoma
- Oregon State University

- Carnegie Mellon University
 - Cross-Town Affiliate: Duquesne University (RN)
 - Cross-Town Affiliate: University of Pittsburgh (RN)
- Pennsylvania State University (RN)
- University of Pennsylvania (RN)
 - Cross-town Affiliate: Drexel University (RN)
 - Cross-Town Affiliate: Temple University (RN)
- Villanova University (RN)
- The Citadel
- University of South Carolina
 - Cross-Town Affiliate: Allen University
 - Cross-Town Affiliate: Midlands Technical College
- University of Memphis
 - Cross-Town Affiliate: Christian Brothers University
 - Cross-Town Affiliate: Rhodes College
- Vanderbilt University
 - Cross-Town Affiliate: Belmont University (RN Option only)
 - Cross-Town Affiliate: Tennessee State University
- Prairie View A&M University
- Rice University
 - Cross-Town Affiliate: Texas Southern University
 - Cross-Town Affiliate: University of Houston (University Park Campus)
- Texas A&M University
- Cross-Town Affiliate: Texas A&M University at Galveston (Navy Option only)
- University of Texas (RN)
 - Cross-Town Affiliate: Huston-Tillotson University
- University of Utah
 - Cross-Town Affiliate: Weber State University
 - Cross-Town Affiliate: Westminster College
- Norwich University (RN)
- Hampton University
- Norfolk State University
 - Cross-Town Affiliate: Tidewater Community College
- Old Dominion University
 - Cross-Town Affiliate: Regent University
- University of Virginia (RN)
- Virginia Military Institute
 - Cross-Town Affiliate: Mary Baldwin University
- Virginia Polytechnic Institute

- University of Washington
 - Cross-Town Affiliate: Seattle University (RN Option only)
- Marquette University (RN)
 - Cross-Town Affiliate: Milwaukee School of Engineering (RN)
 - Cross-Town Affiliate: Univ of Wisconsin, Milwaukee
- University of Wisconsin (United States Navy n.d.).

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APPENDIX C: MARINE OCCUPATIONAL SPECIALTIES 3451, 3408, AND 8015

The below descriptions of each MOS are pulled directly from NAVMAC 1200.1H Military Occupational Specialties Manual.

1. MOS 3451, Financial Management Resource Analyst (FMRA) (Pvt to MGySgt) PMOS, DC P&R (NAVMAC 1200.1H)

a. Summary. Financial Management Resource Analysts perform accounting, budgeting and all other financial management relevant duties for appropriated funds supporting the operating forces and supporting establishments. Financial Management Resource Analysts duties include the maintenance, monitoring, reconciliation and preparation of official accounting records; general ledger control; related cost accounting; financial systems analysis and any oversight duties typically performed by related cost accounting organizations. Financial Management Resource Analysts also perform duties specifically pertaining to the compilation of financial data and estimates for budget formulation; analysis of variances between the budget plan and actual budget execution and any related budget analysis and oversight duties typically performed by budget organizations. Additional financial management duties may encompass a broad scope of related duties to include recording financial data to support budget execution and program analysis, preparation of financial progress reports and statistics, and any other related financial management duties supporting command internal controls and business process oversight analysis and review functions to identify instances of fraud, waste, abuse and mismanagement of resources. All of the aforementioned duties require a fundamental understanding of all financial management related system interfaces and associated computer applications.

b. Prerequisites (1) Must possess a GT score of 110 or higher. (2) Secret security clearance eligibility.

c. Requirements (1) Complete the Financial Management Resource Analyst Course (M0334N0), Financial Management School, MCB Camp Lejeune, NC. (2) At the commander's discretion along with CMC approval, the 3451 MOS can be revoked for any guilty verdict or conviction concerning theft, larceny, fraud, waste, abuse and or misappropriation of funds. (3) Upon selection to the rank of SSgt, if not previously completed, those Marines selected will be earmarked to attend the next Advanced Resource Management Course given by the Financial Management School, MCB Camp Lejeune, NC. (4) Attendance and completion of the Enhanced Defense Financial Management Training Course (EDFMTC) is encouraged

for GySgt to MGySgt. (5) Certified Defense Financial Manager (CDFM) certification for GySgt to MGySgt is desirable. Certification costs are refunded by the veterans administration (VA). In order to receive certification cost reimbursement, active duty and reservist must be eligible for receipt of VA benefits. (6) Financial Management career enhancement training at the Practical Comptrollership Course (N09FNB1), is highly encouraged for MSgt to MGySgt. (7) Must have a favorably adjudicated national agency/local agency check (NACLAC) that meets IT-II level requirement. (8) Upon promotion to the rank of Sgt, complete the DOD FM Certification level II within 2 years. (9) After promotion to GySgt, complete the Advance Financial Management Office Course (M03FNP0), Camp Lejeune, NC. (10) Upon promotion to the rank of GySgt, complete the DOD FM Certification level III within 2 years. (11) Complete and maintain the appropriate level DOD FM Certification in accordance with DoDI 1300.26 and amplifying Marine Corps guidance.

d. Duties. For a complete listing of duties and tasks, refer to reference (w), Financial Management (FM) Training and Readiness (T&R) Manual.

e. Related Standard Occupational Classification (SOC) Title and Code. Bookkeeping, Accounting, and Auditing Clerks 43–3031.

f. Related Military Skill (1) Supply Chain and Materiel Management Specialist, 3043. (2) Finance Technician, 3432 (Headquarters Marine Corps, 2022, p 637–638).

2. MOS 3408, Financial Management Resource Officer (III) (CWO5 to WO) PMOS, DC P&R (NAVMAC 1200.1H)

a. Summary. Financial Management Resource Officers formulate and supervise the execution of policies and procedures pertaining to the accounting for appropriated funds supporting the operating forces and supporting establishment. Specific duties and tasks may include but are not limited to: supervision financial management resource offices (formerly the managerial accounting section); advising commanders and comptrollers on technical aspects of accounting policy and procedures; maintaining a working knowledge of the Standard Accounting, Budgeting and Reporting System (SABRS); identifying and reporting financial systems problems; validating accounting records for accuracy; evaluating and analyzing financial information; performing trend analysis and business process reengineering for effective and efficient use of resources; providing training to the various fund holders; tracking accounting system changes and interfaces; performing as liaison with Defense Finance and Accounting Service (DFAS); serving as the financial management expert for SABRS, business feeder systems to the accounting system, or at an intermediate supply support activity, or SASSY management unit (SMU); maintaining a

working knowledge of the SABRS reporting tool, report net; and mastering appropriate accounting duties performed in order to understand support computer systems and their applications.

b. Prerequisites (1) Must have previously served in MOS 3451. (2) Must have completed the Advanced Resource Management Course (ARMC) (M03FNF0) at the Financial Management School, MCB Camp Lejeune, NC. (3) Secret requirement: security clearance eligible. (4) Must have Department of Defense Financial Management Certification Level II. (5) Must meet eligibility and appointment criteria as prescribed in MCO 1040.42B, WO and LDO accession programs.

c. Requirements (1) Complete the Financial Management Resource Officer Course (FMROC) (M03FNP0), MCB Camp Lejeune, NC. (2) Attendance at the Practical Comptrollership Course (N03FNP0), as a skills enhancement category. However, this is only feasible if Marine Corps Practical Comptrollership Course will be offered in the future (has not been since FY13). (3) CWO3 post-promotion requirements include: (a) Attend the Advance Financial Management Officer Course (M03FNM0), Camp Lejeune, NC. (b) Attend the Certified Defense Financial Manager Certification Course. (4) Complete and maintain the appropriate level DOD FM Certification in accordance with DoDI 1300.26 and amplifying Marine Corps guidance. (5) Complete the Warrant Officer Basic Course (WOBC) (M02RMN4) within 18 months of appointment to WO

d. Duties. For a complete listing of duties and tasks, refer to reference (w), Financial Management (FM) Training and Readiness Manual.

e. Related Standard Occupational Classification (SOC) Title and Code. Accountants and Auditors 13–2011.

f. Related Military Skill. None (Headquarters Marine Corps, 2022, p 192–193).

3. MOS 8015, College Degree-Enlisted (MGySgt to Pvt) EMOS (4421, 5524), DC CD&I

a. Summary. Performs duties of the assigned college degree-enlisted billet. Primary billets are as academic chiefs at instructional management schools (IMS), SNCOA, or other large formal schools: Education chief/testing NCOIC at USMC bases/stations, ground safety specialist/inspector, accounting analyst, paralegal, or NCOIC/counselor at family service center at USMC bases/stations. This MOS will be assigned as a non-primary MOS only by CMC (MM) to enlisted Marines who have completed the prescribed course of instruction under the provision for the SNCO degree completion program (SNCODCP).

b. Prerequisites. None.

c. Requirements. Upon request and approval, this MOS may also be assigned as a skill designator to enlisted Marines possessing a bachelor's degree acquired prior to entry into the service or through off-duty educational efforts.

d. Duties. Depending upon what college-degree enlisted billet the Marine is assigned, duties may include:

(a) Advise/assist the academic officer and director of formal school in assigning and supervising formal school course teams, coordinate and conduct formal/informal observations of instructors, and maintain instructor training records.

(b) Coordinate the conduct of course content review boards (CCRB) and coordinate revision of all courseware to include master lesson files, lesson plans, and instructional methodology/materials.

(c) Provide education counseling and administer test to military personnel.

(d) Track mishaps, conduct facilities inspections, and ensure federal workplace regulations are in compliance with Occupational Safety and Health Administration (OSHA) standards.

(e) Provide instruction on safety and the operational risk management (ORM) process.

(f) Perform audits of Marine Corps Community Service (MCCS) activities and new programs to ensure efficient and effective program performance.

(g) Provide military presence within the community support/family service center.

(h) Provide counseling services to Marines and their families and serve as emergency operations center SNCO in charge (SNCOIC).

(i) Performs legal research, drafts motions and/or legal memoranda, and conducts witness/client interviews for courts-martial.

e. Related Standard Occupational Classification (SOC) Title and Code. Enlisted Military Training/Reporting/Special Duty Code (no related SOC) 000001.

f. Related Military Skill. None (Headquarters Marine Corps, 2022, p 833–834).

APPENDIX D: ACCOUNTANT AND FINANCIAL MANAGER LEVELS

The following information has been selectively extracted ver Batum from the HQMC FIAR contract to communicate the accounting/auditing contractor levels II and III tasks and capabilities. This information is relevant to the Task Analysis and Capabilities Analysis in previous sections (HQMC & Higa, 2020, p. 13-19).

A. 2.1.1 AUDIT ENGAGEMENT

2.1.1.1. Serve as a liaison between the USMC, P&R, Risk and Compliance Branch (RFK) and the USMC stakeholders at both the field and Headquarters Marine Corps activity level for the purpose of ensuring timely and continuous flow of communication regarding audit-related deliverables and timelines.

2.1.1.2. Provide expertise, recommendations, and industry best practices to support continuous improvement and increased feedback throughout the Audit Engagement process, to include guidance, business rules, and process workflows.

2.1.1.3. Provide timely and accurate responses to audit-related inquiries in which the field commands and other headquarters activities may require clarification or status updates for audit deliverables or key milestones.

2.1.1.4. Coordinate with USMC stakeholders to assist in the planning process for Site Visits conducted by the IPA, to include the identification of points of contact, coordinating the scheduling of planning conference calls, the development of the Site Visit schedule, and documenting action items.

2.1.1.5. Update and maintain the Key Supporting Documentation matrix to identify supporting documentation related to, or required for, each financial transaction process.

2.1.1.6 Update and maintain the master list of Points of Contact (POCs) for all installations, site visits, and sample respondents. Validate/update list no less than quarterly to facilitate sample response.

2.1.1.7. Update the Marine Corps Audit Playbook (CDRL A006) prior to the Audit Entrance Conference for the upcoming Audit cycle. Update Playbook to provide current and relevant information regarding the conduct of the Audit, to include organizational structure, roles and responsibilities as defined by the government lead, background information, audit timeline and phases, reporting

requirements, communication strategy and priorities as defined by the government lead, site visit coordination, the designated audit response tool, the Provided-By-Client (PBC) and sample process, and any available audit tools.

2.1.1.8. Facilitate resolution between the IPA and stakeholders when clarity is required regarding audit terminology as it relates to USMC business processes to ensure a complete understanding of questions, concerns, and recommendations from both parties to allow for an accurate response from stakeholders to Audit-related requests.

2.1.1.9. Propose solutions to knowledge management initiatives that will improve records management, reporting, and collaboration across the Branch and the key stakeholders.

2.1.1.10 Provide resources experienced with conducting audits to work with the IPA on clarifying PBC requests, samples, and requirements for complete and accurate responses to auditor requests of the Marine Corps.

B. 2.1.2 AUDIT OPERATIONS AND ANALYTICS

2.1.2.1. Provide expertise to the IPA, recommendations, and industry best practices to manage the PBC request, Observation and Notification of Findings and Recommendations (NFR), and exception reporting processes to include expert analysis and recommendation for improvements across the enterprise.

2.1.2.2. Manage the PBC and sample processes within the designated audit response tool, to include coordination with the IPA and USMC stakeholders to ensure the timely and accurate submission of supporting documentation.

2.1.2.3. Complete the end-to-end process of PBCs, to include tracking and monitoring PBCs and follow-up questions in the designated audit response tool, gather, and review supporting documentation provided by stakeholders prior to submission to the IPA for completeness and schedule meetings with stakeholders to seek clarification from the IPA as required.

2.1.2.4 Evaluate, coordinate and finalize NFRs, ensuring each NFR is clear and actionable.

2.1.2.5. Provide quality control (QC) over PBC and sample responses to identify trends and provide timely feedback regarding errors and recommended corrections to minimize errors resulting from testing.

2.1.2.6. Track, reconcile, and report on PBC metrics provided by the IPA and within the designated audit response tool, document discrepancies, and

recommend corrective actions to resolve discrepancies. Provide a dashboard report (CDRL A002) with the current status of PBCs, Samples, and Follow Up Questions. This report must: (1) be reconciled with the IPA, (2) highlight any deviations between the metrics being reported by RFK using the designated audit response tool and the IPA reported metrics, (3) identify the total PBCs open, delivered by stakeholder, delivered by RFK, accepted by the IPA (complete or partial), and closed by the IPA, and (4) provide details on any reconciliations with the IPA on their reported metrics.

2.1.2.7. Conduct analysis on PBC metrics, exception reporting, and enterprise-wide audit performance and provide data visualization and dashboarding to support this analysis.

2.1.2.8. Monitor the Audit Engagement organizational email inbox, coordinate with government representatives to identify issues requiring resolution, and provide recommended responses to the inquiries.

2.1.2.9 Draft Letters of Instruction (LOIs) to communicate to Marine Corps stakeholders regarding audit sample delivery from the Auditor, conduct a review of sample responses (quality check) from the stakeholders, provide analysis on sample results, and ensure timely delivery of sample response to Auditors.

2.1.2.10. Solicit and document lessons learned from stakeholders, RFK, the IPA, and others to support the annual lessons learned conference, annual stakeholder survey, opportunities for training and improvements to audit processes and procedures.

2.1.2.11. Provide support, through the facilitation of PBC request, audit samples, and site visit coordination, to the Department of Defense Consolidated Audit, the Department of the Navy and USMC General Fund audits, the Navy Working Capital Fund and audits of other DOD components as required.

2.1.2.12. Develop content and provide graphic design for the Stakeholder Audit Report Cards, RFK Newsletter, and other audit-related communication tools.

2.1.2.13 Develop Audit Report Cards (CDRL A003) using testing results provided by the IPA. These reports must provide information relevant to specific stakeholders and provide a general description of each reporting category and an analysis of exception results.

2.1.2.14 Propose solutions to knowledge management initiatives that will improve records management, reporting, and collaboration across the Branch and the key stakeholders.

2.1.2.15 Plan and coordinate the Lessons Learned Conference(s) to be held between RFK, stakeholders, and the IPA following the conclusion of the annual audit cycle.

2.1.2.16 Plan and coordinate the Audit Exit and Entrance Conference(s).

C. 2.3.1. MANAGER’S INTERNAL CONTROL PROGRAM (MICP)

2.3.1.1. Review and provide recommendations for process improvement of management oversight in preventing fraud, waste, and abuse of government resources in support of the MICP. Review current MICP procedures and perform a gap analysis to relevant standards to advise on current and future scoping of risk assessments.

2.3.1.2. Identify financial reporting controls that lead to the financial statements, compliance controls (FMFIA, FFMIA, NIST 800–53, etc.), operational controls, financial reporting and information system controls. Assess current business process documentation and assess the sufficiency of document controls. Identify undocumented control gaps for socialization with Leadership and stakeholders. Document final controls in a control matrix that will be maintained by the MICP Branch Head.

2.3.1.3. Prepare and validate Annual Financial Report (AFR) components submitted by OMB A-123 section. This section is governed by OMB A-136 and requirements are adjudicated annually with the Marine Corps Accounting Branch (RFA).

2.3.1.4. Provide expert advice and support regarding OMB A-123, GAO Green Book, Fraud, Audit Support, and the AFR. This support includes gap analysis of currently documented controls to financial reporting and/or IT risk, control design versus operating effectiveness, and control implementation across the Marine Corps enterprise.

2.3.1.5. Assist in the conduct of internal reviews by providing independent and constructive evaluations of the effectiveness and efficiency of management policies, systems, procedure and controls.

2.3.1.6. Provide support for Entity-level controls assessment and Fraud Risk Reduction by reviewing ongoing assessments for completeness and gap to standards.

2.3.1.7. Conduct process walk-thrus (Test of Design).

2.3.1.8. Conduct transactional Testing (Test of Effectiveness).

2.3.1.9. Provide a determination for the appropriateness of the materiality categorization for internal controls for operations, financial reporting and financial systems, to include Material Weakness, Significant Deficiency, and Control Discrepancy

2.3.1.10 Identify and collect supporting documentation for PBC request to auditors in support of the MICP.

2.3.1.11. Provide assistance and input for CAP in response to MICP identified weaknesses and Audit related NFRs for MICP.

2.3.1.12. Provide input for the Managements Response Letter in support of the Full Financial Audit within time frames specified by the IPA and reported to the IPA and other key stakeholders (Navy, OSD, and DoDIG) through RFK

D. 2.3.2. INTERNAL CONTROLS OVER FINANCIAL REPORTING (ICOFR)

2.3.2.1. Develop test plans to validate internal controls are in place ICOFR.

2.3.2.2. Review Major Assessable Unit (MAU) Statements of Assurance (SOA) for accuracy and completeness

2.3.2.3. Provide advice in ensuring FIAR compliance through an assessment of currently documented Marine Corps controls to financial reporting objectives in the OSD FIAR Guidance and other available information (green book, yellow book, etc.)

2.3.2.4. Coordinate input with key stakeholders for the AFR.

2.3.2.5. Perform attribute identification and Testing and provide the results to the ICOFR team government lead. This includes the assessment of risk, documentation of controls, assessment of design, and plan to assess operating effectiveness through control testing in coordination with the Branch Head.

E. 2.3.3. INTERNAL CONTROLS OVER FINANCIAL SYSTEMS (ICOFS)

2.3.3.1. Develop test plans to validate internal controls are in place for ICOFS/ Complementary User Entity (CUECs) and provide to the ICOFS/CUEC leads.

2.3.3.2. Conduct a review of Statements of Assurance (SOA) for accuracy and completeness and provided to the ICOFS government team lead. This process includes a gap analysis to Federal Information Systems Control Audit Manual (FISCAM) requirements and NIST 800–53 standards.

2.3.3.3. Provide advice and perform reviews of documentation to ensure Federal information System Controls Audit Manual (FISCAM) compliance.

2.3.3.4. Provide advice and perform reviews of documentation to ensure National Institute of Standards and Technology (NIST) 800–53 controls compliance. This

assessment includes a test of design, test of effectiveness, and assessment of implementation of recommend NIST 800–53 controls.

2.3.3.5. Perform SOC1 / CUECs Testing. Develop and execute test plans to determine test of design and operating effectiveness of IT controls.

F. 2.3.5. INTERNAL REVIEW: FINANCIAL MANAGEMENT EVALUATION & ANALYSIS (FMEA)

2.3.5.1. Plan and coordinate Fiscal Assist Visits (FAV) and Financial Management Evaluations (FME) with the appropriate government representatives.

2.3.5.2. Provide application input technical support, user submitted questions/ issues, metric development, and reporting for the FMEA application.

2.3.5.3. Monitor progress of financial management improvement CAPs, to include CAP tracking and updating, and collection of supporting documentation for CAP closure.

2.3.5.4. Analyze financial information, documentation, and systems to identify unusual balances or entries, document trails, areas of inadequate documentation, and system controls

2.3.5.5 Review results from and provide reports based on FMEA events.

2.3.5.6. Conduct an analysis of Business Process Narratives (BPN) for completeness, accuracy, and the identification of internal controls. Assess processes for risks and document in a risk log for further assessment. Provide to the Branch Head as identified.

2.3.5.7. Conduct format and content review of BPNs.

2.3.5.8. Perform a gap analysis of BPNs. This gap analysis will identify potential control gaps and unmitigated risks, to be reported to the Branch Head.

2.3.5.9. Provide training to MICP coordinators or process owners for BPN development. (HQMC & Higa, 2020, p13-19).

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