



UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON REGIONAL OFFICE
FIFTH FLOOR
803 WEST BROAD STREET
FALLS CHURCH, VIRGINIA 22046

092125

DEC 21 1970

714700

Commanding General
Marine Corps Development and Education Command
Department of the Navy
Quantico, Virginia 22134



Dear Sir:

We have made a review of the practices and procedures applicable to the administration of certain payroll matters for selected civilian employees of the Marine Corps Development and Education Command (MCDEC) for the period June 29, 1969, through June 27, 1970. Our review, which was made using statistical sampling techniques, included an examination into the following specific areas:

1. Granting of within-grade increases to General Schedule employees and step increases to Wage Board employees.
2. Coordination of Wage Board practices under the Coordinated Federal Wage System.
3. Retroactive salary payments made under the Federal Employees Salary Act of 1970 (Public Law 91-231).

Our review also included an evaluation of the system of internal controls, including internal audit, used by MCDEC to ensure that pay actions are processed in accordance with applicable laws and regulations and that verification procedures assure detection and correction of errors. Our review did not include an examination into the computation of biweekly salary payments, leave, travel, or other costs.


We found that generally the administration of those areas of civilian pay which we examined was carried out in a satisfactory manner. In addition, we believe the system of internal controls, including internal audit, assured that pay actions were processed in accordance with applicable laws and regulations.

092125

We wish to acknowledge the courtesies and cooperation extended to our representatives during the review.

Copies of this letter are being sent to the Director, Naval Area Audit Service, Falls Church, Virginia, and the Commander, Navy Accounting and Finance Center, Washington, D.C.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "D. L. Scantlebury".

D. L. Scantlebury
Regional Manager



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Director, Naval Area Audit Service
Department of the Navy
Box 131
Falls Church, Virginia 22046

Dear Sir:

A copy of our letter to the Commanding General, Marine Corps Development and Education Command, Quantico, Virginia, is enclosed for your information. The letter contains the results of our review of the practices and procedures applicable to the administration of certain payroll matters for selected civilian employees at that installation for the period June 29, 1969, through June 27, 1970.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "D. L. Scantlebury".

D. L. Scantlebury
Regional Manager

Enclosure



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**Commander
Navy Accounting and Finance Center
Department of the Navy
Washington, D.C. 20390**

Dear Sir:

A copy of our letter to the Commanding General, Marine Corps Development and Education Command, Quantico, Virginia, is enclosed for your information. The letter contains the results of our review of the practices and procedures applicable to the administration of certain payroll matters for selected civilian employees at that installation for the period June 29, 1969, through June 27, 1970.

Sincerely yours,


D. L. Scantlebury
Regional Manager

Enclosure



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DEC 21 1970

**Assistant Chief of Staff, Comptroller
Marine Corps Development and Education Command
Department of the Navy
Quantico, Virginia 22134**

Dear Sir:

We have completed our review of the practices, procedures, and controls applicable to the administration of payroll matters for selected civilian employees of the Marine Corps Development and Education Command for the period June 29, 1969, through June 27, 1970.

Sincerely yours,


D. L. Scantlebury
Regional Manager