



UNITED STATES GENERAL ACCOUNTING OFFICE

REGIONAL OFFICE

ROOM 717, GATEWAY II BUILDING

4TH AND STATE

KANSAS CITY, KANSAS 66101

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September 5, 1975

Major General C. W. Hoffman
Commanding General
Marine Corps Base
Camp Pendleton, Ca. 92055

AGC 00884

Dear Sir:

We have completed our review of actions taken by the Marine Corps Base (MCB) disbursing office and selected MCB administrative units in response to the Marine Corps Disbursing On-Site Examination Team (MCDOSSET) audit report dated June 25, 1975.

The MCDOSSET audit, conducted from May 19 through June 12, 1975, covered MCB disbursing support of 13 MCB units and six 1st Marine Division units, and the administrative operations of the 13 MCB units only. A total of 649 Discrepancy Notices (DN's) were issued, 490 of which dealt with actual or potential monetary errors. MCO 7220.13C states that the disbursing officer or unit commanding officer should respond to the DN's within 30 days from date of issuance.

To determine the timeliness and propriety of corrective actions taken on the DN's we selected 83 DN's containing a total of 97 monetary errors for follow-up examination. Forty-two of the 97 errors were detected during the audit of the disbursing office activities and 55 were detected at various MCB administrative units. Through record examinations and discussions with responsible officials we found that 90 of the 97 errors had been corrected or appropriate corrective actions had been initiated as of July 28, 1975.

Three of the 7 uncorrected errors had been detected at the disbursing office and were of such a nature that only a unit diary entry originating at the member's administrative unit would affect the correction. Disbursing had twice notified the applicable administrative units of the action that should be taken, however, the administrative units had not responded. The units in question were A Company and B Company, 3rd AMTRAC Bn., 1st Division, and the MP Company, Security Bn., MCB.

The remaining 4 uncorrected errors were detected at the Headquarters Company, Headquarters and Support Bn., MCB. A total of 147 DN's were issued against this unit, 56 of which were pending

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(Including the 4 in our test) as of July 28, 1975. MCDOSET sent this unit a second notice (60-days) requesting disposition on the outstanding DN's.

We noted that MCDOSET also sent second notices to 4 other MCB administrative units having from 2 to 7 DN's outstanding. No second notice was sent to the MCB disbursing office.

In our opinion, the failure to promptly respond to the MCDOSET discrepancy notices is a contributing factor to the problems being experienced with the JUMPS/MMS system. Timely correction of known errors in the system is of primary importance if the system is to operate effectively.

We would like to express our appreciation for the cooperation extended by Major H. M. Sanchez and his staff during the course of our review.

Sincerely yours,

K. L. Weary
Regional Manager

cc: Comptroller of the Navy (NCD-3)
Comptroller of the Navy (NGF-4)
Commandant of the Marine Corps (FD)
Headquarters, Naval Audit Service

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