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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
ROOM 717, GATEWAY II BUILDING
4TH AND STATE
KANSAS CITY, KANSAS 66101

FOD

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May 7, 1975

Lt. Col. B. J. Cassidy
Commanding Officer
Marine Corps Automated Services Center
Kansas City, Missouri 64197

OAPS

Dear Colonel Cassidy:

Our survey of selected pay/personnel actions reported for input to JUMPS/MMS by your command during the period March 1, 1974 through February 28, 1975, has been completed. For survey purposes we randomly selected 29 members of your command and compared data recorded on leave and earnings statements and in the Personnel Financial Records with data and records in the Officer Qualification Record and Service Record Book. We also examined the procedures and control employed by your staff to provide reasonable assurance that all pay/personnel data is promptly and accurately input to JUMPS/MMS.

The discrepancies noted during our survey that we identified as originating with your command, and/or were within your authority to correct, were discussed with your Personnel Administrative Chief who assured us that appropriate corrective actions would be taken. Specifically, we found:

- two cases of erroneous leave balance where no action had been taken to effect a correction. The potential effect is \$63.90 and \$54.70 due the Marines in question.
- two cases of erroneous leave computations reported on the unit diary. Potential effect is \$19.05 and \$13.48 due the Marines in question.
- one case of a unit diary entry authorizing proceed time when the individual was not entitled thereto. The potential effect is \$71.36 due the Government.
- one case where the entitlement to BAQ with dependents was properly reflected on the JUMPS master files, however, the MMS portion of the file showed BAQ without dependents own right. This conflicting data was not discovered during the annual verification of the visual audit sheet (VAS).

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We conclude that the above discrepancies resulted from the failure of the personnel administrative staff to follow established internal review and audit procedures.

We would like to express our appreciation for the assistance and cooperation extended by members of your staff during the course of this survey.

Sincerely yours,

K. L. Weary
Regional Manager