

Auditing and Financial Management: The Marine Corps Inspection System Should Use Resources More Efficiently: Fgmsd-80-20



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**U.S. Government
Accountability Office (GAO)**

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AUDITING AND FINANCIAL MANAGEMENT: THE MARINE CORPS INSPECTION SYSTEM SHOULD USE RESOURCES MORE EFFICIENTLY: FGMSD-80-20

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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 50 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. The Inspector General of the Marine Corps conducts inspections and investigations as directed by the Commandant, and audits all Marine Corps nonappropriated fund activities except exchanges. The objectives of the inspection program are to evaluate: leadership and the use of resources; welfare, morale, and discipline; compliance with Marine Corps policies and procedures; work practices and safety and health conditions; and local inspection procedures. The Inspector General inspected 271 activities in fiscal year 1978 using the 11 full-time inspectors heavily aided by temporary inspectors from other Marine Corps activities. Also, the Inspector Generals Field Audit Service audited the accounting practices of 146 nonappropriated fund activities with a total revenue of about 94 million. The Marine Corps Inspector Generals Field Audit Service can save about 1 million annually by eliminating overstaffing; GAO identified 42 of 122 positions that could be cut or reassigned without hurting operating capability. The thrust of reports are compliance oriented, contain insignificant findings, and usually do not develop the causes of problems disclosed during inspections. Staff could be used more effectively by reducing the frequency of noncombat force inspections which are twice as frequent as the combat force inspections. The extensive use of temporary inspectors just invites problems. The Field Audit Service should consist primarily of qualified civilians, thereby bringing the Marine Corps more in line with the Department of Defense policy of filling each position with a civilian unless it can be proven that a military person is required. This could also save money since civilian personnel cost less than military personnel. Overinspection and duplication are additional problems. This item ships from La Vergne, TN. Paperback.



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