



DEPARTMENT OF THE NAVY  
HEADQUARTERS UNITED STATES MARINE CORPS  
WASHINGTON, D.C. 20380-0001

IN REPLY REFER TO:

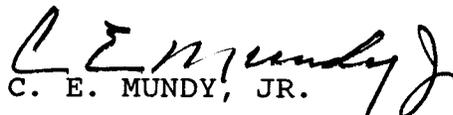
CMC-R  
2 Mar 94

WHITE LETTER NO. 4-94

From: Commandant of the Marine Corps  
To: All General Officers  
All Commanding Officers  
All Officers in Charge

Subj: COMMAND ATTENTION TO INTERNAL CONTROLS

1. Public Law requires internal controls be established to protect our limited resources from misappropriation, misuse, and waste and to protect the public interest through safe and efficient operations. Command internal control programs are required to stratify all functions by level of vulnerability and concentrate improvement efforts on those areas considered most vulnerable.
2. We need to foster a better understanding of the importance of the Internal Management Control Program. Recent public criticism of the Department of Defense Internal Control Program by Senator John Glenn, Chairman of the Committee on Governmental Affairs and the Comptroller General of the United States in letters to the Secretary of Defense has made internal controls of increased concern to me. The basis of the criticism is the apparent contradictions which exist when components' internal control letters of assurance claim no weaknesses while commands have been repeatedly cited for material internal control weaknesses identified and reported by auditors. The Defense establishment's credibility has been questioned. We must establish, stringently enforce and continuously improve the regulations and internal controls which protect our resources.
3. It is paramount that you play a major role at your command in the Internal Management Control Program as promulgated by MCO 5200.24B. In addition to reviewing the MCO and getting personally involved in the Internal Control Program, I request that you use the results of the Program as an early warning system of control weaknesses and implement appropriate improvement actions. Safeguarding the public's resources and maintaining the public trust must be considered primary responsibilities of command.

  
C. E. MUNDY, JR.