



## UNITED STATES MARINE CORPS

MARINE FORCES RESERVE  
4400 DAUPHINE STREET  
NEW ORLEANS, LOUISIANA 70146-5400

IN REPLY TO  
5800  
CMD  
JAN 06 2004

### FORCE POLICY LETTER 1-04

From: Commander, Marine Forces Reserve  
To: General Officers  
Commanding Officers  
Officers in Charge  
Inspector-Intrsubctors

Subj: GOVERNMENT-WIDE COMMERCIAL PURCHASE CARD (GCPC) PROGRAM

Encl: (1) GCPC Internal Operating Procedures

1. A number of recent investigations and courts-martial prosecutions have occurred as the result of fraudulent, improper and abusive transactions in the GCPC program. These transactions included purchases for the cardholders' personal benefit and transactions intended for government benefit but which were not permitted by law or regulation. In every case, had existing controls been enforced, the fraudulent transactions would have been prevented or, at least, significantly minimized. In every case, the existing controls were able to be by-passed because Marine officers failed in their oversight function.

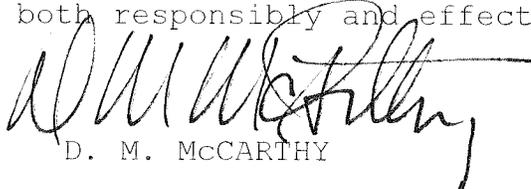
2. Historically, one of the major roles of all officers, and commanding officers in particular, has been to safeguard and account for government property entrusted to their care. For as long as I can remember, "supply economy" has been an observed measure of an officer's effectiveness. The Naval Supply Systems Command has written roles for cardholders, approving officials and agency program coordinators to safeguard the GCPC process. The delegation of GCPC duties to these key personnel in no way relieves the commander of responsibility for establishing adequate controls to ensure that procurement and use of public property is authorized and justified. I charge all commanders with the requirement to make this letter a matter of turnover with their successors including a review of the most current copy of the GCPC Internal Operating Procedures.

3. The internal operating procedures for GCPC processing throughout the Force are forwarded with this letter. I charge commanders at every level to familiarize themselves with the procedures for GCPC processing and oversight. At a minimum, I want every commander to exercise the oversight necessary to ensure these safeguards are in place and functioning. This oversight will include performing frequent checks of internal controls to ensure your cardholders and AOs are performing their duties. The key internal controls that must be functioning at every level of command are

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(1) advance approval of purchases by the AO; (2) receipt of goods and services by someone other than cardholders; (3) review of cardholders' monthly-reconciled bills and supporting documentation by the AO; (4) filing these reviews and transaction files with invoices that support the transactions.

4. To be entrusted with command is the highest honor given to a Marine officer. Each of us must prove ourselves worthy of that high honor by "...doing and performing all manner of things thereunto belonging." I am confident with the implementation of the enclosed procedures, the leaders of Marine Forces Reserve will execute the GCPC Program both responsibly and effectively.



D. M. McCARTHY