



UNITED STATES GENERAL ACCOUNTING OFFICE  
REGIONAL OFFICE

149 FEDERAL OFFICE BUILDING, 50 FULTON STREET  
SAN FRANCISCO, CALIFORNIA 94102

IN REPLY REFER TO:

84821

Commander  
Hamilton Air Force Base  
California 94934

JAN 6 1970

Dear Sir:

We have made a review of civilian pay, including the propriety of salary rates and the effectiveness of the time and attendance procedures and controls at Hamilton Air Force Base. This review, which was completed September 19, 1969, was made pursuant to the Budget and Accounting Act, of 1921 (31 U.S.C. 53) and the Accounting and Auditing Act of 1950 (31 U.S.C. 67).

Our review of salary rates disclosed no significant errors; however, we found that Hamilton Air Force Base did not have standard operating procedures for recording time and attendance. As a result employees responsible for this phase of civilian pay did not have written guidelines to assure that time and attendance was accurately recorded and reported, and we found a lack of consistency in timekeeping procedures. We believe the following instances illustrate the need for such standard operating procedures.

1. While most timekeepers took the time and attendance during the first half hour of the shift, we noted that one timekeeper took the roll at varying times during the day, sometimes in the morning and at other times in the afternoon. In no instance did we note the recording of tardiness or early departure.

2. One supervisor certified time and attendance records before the end of the pay period.

3. One timekeeper incorrectly reported the time of a wage board employee over a period of years. We were informed that since at least 1961, this wage board employee has been working a regular but uncommon shift. Although he worked 48 hours first shift (7:30 a.m. to 4:30 p.m.)

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Commander  
Hamilton Air Force Base

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and 32 hours third shift 12:01 a.m. to 8:00 a.m.), the timekeeper reported all of the time as having been worked in the first shift. The organizational unit concerned had not documented the assignment of the employee to the regular but uncommon shift and the timekeeper did not factually record time actually worked. Since Air Force Manual 40-1 Section 5234 provides that an employee is entitled to be paid a night differential for regularly scheduled work between 6 p.m. and 6 a.m. this employee was currently being underpaid \$8.96 each pay period. When we called this matter to the attention of appropriate officials, the organizational unit concerned took action to properly document the assignment and correctly report the time of the wage board employee.

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Our findings and the need for standard operating procedures for taking time and attendance were discussed with the Comptroller and Chief, Accounting and Finance Branch of the 78th Combat Support Group. We would appreciate being advised of action taken on the matters discussed in the report.

We wish to acknowledge the cooperation given our representatives during our review. A copy of this report is being sent to the Auditor General U.S. Air Force for his information.

Sincerely yours,



A. M. Clavelli  
Regional Manager



UNITED STATES GENERAL ACCOUNTING OFFICE  
REGIONAL OFFICE

143 FEDERAL OFFICE BUILDING, 50 FULTON STREET  
SAN FRANCISCO, CALIFORNIA 94102

IN REPLY REFER TO:

84321

JAN 10 1970

USAF Auditor General  
Norton Air Force Base  
California 92409

Dear Sir:

Enclosed is a copy of our letter report to the Commander, Hamilton Air Force Base concerning our review of the propriety of salary rates and procedures for controlling time and attendance. The review was completed September 19, 1969.

In connection with our review we examined the workpapers prepared by your staff concerning their most recent review of civilian pay. At the completion of our review we discussed our findings with the resident auditor.

We would appreciate any comments you may have concerning our findings. We wish to acknowledge the cooperation given our representatives during the review.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "A. M. Clavelli".

A. M. Clavelli  
Regional Manager