



UNITED STATES GENERAL ACCOUNTING OFFICE  
WASHINGTON REGIONAL OFFICE  
FIFTH FLOOR  
803 WEST BROAD STREET  
FALLS CHURCH, VIRGINIA 22046

092927

JUN 4 1970

Commanding General  
Headquarters, Walter Reed Army Medical Center  
Department of the Army  
Washington, D.C. 20012



Dear Sir:

We have made a review of the propriety of salary rates established for selected civilian employees of the Walter Reed Army Medical Center for the period February 9, 1969, through February 14, 1970. We also examined into the effectiveness of time and attendance reporting procedures and controls at the installation during the period of our review.

Our review of salary rates, which was made using statistical sampling techniques, included an examination and verification of rates of pay and personnel actions for the 26 pay periods covered by our review and a limited amount of additional testing in other periods for specific types of transactions. Our review did not include an examination into the computation of biweekly salary payments, leave, travel, or other costs.

We found that the salary rates established for the selected employees were proper. Therefore, we are pleased to advise you that, in our opinion, your office is adequately administering the laws and regulations pertaining to the establishment of salary rates.

Our review of the time and attendance procedures and controls, which was made on a sample basis, disclosed that certain of these procedures and controls need to be strengthened to provide additional assurance that employees' pay and leave records are accurate. Both General Accounting Office and Department of the Army regulations require that time and attendance reports be maintained on a daily basis and that they be certified as to their correctness at the end of the biweekly pay period. Our review disclosed, however, that eight of the 10 timekeepers in our sample were not posting the records on a daily basis. In some instances they posted the regularly scheduled hours in advance, while in other instances they posted the records at the end of the biweekly pay period. These procedures do not assure that employees are properly charged for leave used.

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We discussed this matter with members of your staff who informed us that these procedures would be corrected. Therefore, we are making no recommendations at this time.

We wish to acknowledge the courtesies and cooperation extended to our representatives during the review.

A copy of this letter is being sent to the Chief, U.S. Army Audit Agency, Washington, D.C.

Sincerely yours,



D. L. Scantlebury  
Regional Manager



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JUN 4 1970

Chief, U.S. Army Audit Agency  
Department of the Army  
Washington, D.C. 20315

Attention: AAAHA-P

Dear Sir:

A copy of our letter to the Commanding General, Headquarters, Walter Reed Army Medical Center, Washington, D.C., is enclosed for your information. The letter contains the results of our review of the propriety of salary rates established for selected civilian employees at that installation for the period February 9, 1969, through February 14, 1970, and of our examination into the effectiveness of time and attendance reporting procedures and controls.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "D. L. Scantlebury".

D. L. Scantlebury  
Regional Manager

Enclosure