



UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
502 U.S. CUSTOMHOUSE, SECOND AND CHESTNUT STREETS
PHILADELPHIA, PENNSYLVANIA 19106

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JUL 8 1970

Commanding Officer
Naval Publications and Forms Center
5801 Tabor Avenue
Philadelphia, Pennsylvania 19120



Dear Sir:

We have examined selected civilian payroll transactions and related personnel actions processed by the Naval Publications and Forms Center, Philadelphia, Pennsylvania, during the period April 6, 1969, to April 4, 1970. We also reviewed and tested the time and attendance controls then in effect.

Our examination of payroll transactions and personnel actions was primarily concerned with the propriety of salary rates at which both classification act and wage board employees were being paid. We also examined policies and procedures for special salary rates. Our review of time and attendance controls was primarily concerned with the adequacy of reporting procedures.

We used statistical sampling techniques in selecting the payroll transactions to be examined and judgment sampling in selecting the areas for review of time and attendance reporting procedures. No examination was made of such areas as payroll accounting and related controls, or leave record accounting.

On the basis of our review, we believe that salary rates paid to civilian employees were proper, and that the Center was adhering to established policies and procedures pertaining to salary rates. Three minor errors noted during our review were corrected after being called to the attention of payroll personnel. These three errors were all overpayments, one resulting from an incorrect computation of night differential pay and two from the premature granting of a within-grade increase.

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We selected the Defense Industrial Supply Center and the Aviation Supply Office as the activities for our review of time and attendance procedures. Our review, which was limited to 393 selected employees, did not disclose any deficiencies at either activity.

In our test of the payroll personnel files for 100 employees we found some minor discrepancies. The withholding exemption certificates for 12 employees were not on file; certificates for five other employees were not current; and the files for four employees contained misfiled documents pertaining to other employees. These deficiencies were discussed with appropriate officials of your command.

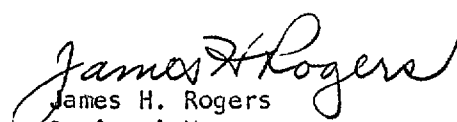
As part of our payroll examination we usually review the civilian payroll audits performed by the internal review group. We found that the internal review group of your command started a civilian payroll review in January 1970, but temporarily curtailed the work in April 1970. Since their work was not completed we did not review their working papers.

We would appreciate receiving your comments on the matters in this letter, including any additional corrective action taken since our exit conference.

We wish to acknowledge the excellent cooperation extended to our staff during this review.

A copy of this letter is being sent to the Director, Naval Area Audit Service Philadelphia.

Sincerely yours,


James H. Rogers
Regional Manager

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