



093214 Chief Pub. Cr. 40

UNITED STATES GENERAL ACCOUNTING OFFICE  
REGIONAL OFFICE  
ROOM 7054, FEDERAL BUILDING  
300 NORTH LOS ANGELES STREET  
LOS ANGELES, CALIFORNIA 90012



MAR 4 1971

Dear Admiral H. J. P. Foley, Jr.  
Commanding Officer  
Naval Supply Center  
San Diego, California 92132

Dear Admiral Foley:

We have completed our audit of civilian pay matters at the Naval Supply Center, San Diego, California. Our audit included a review of personnel actions prepared by the Consolidated Civilian Personnel Office which has responsibility for processing such actions for 4,500 of the 6,400 personnel included in payrolls at the Naval Supply Center. A random sample of 100 employees was selected for review, with particular attention being given to those accounts with permanent pay changes during the period December 28, 1969, to December 26, 1970.

We found that the selected transactions were generally handled in a satisfactory manner. The procedures and controls over within-grade increases, conversion to the Coordinated Federal Wage System, severance payments, and the retroactive payments resulting from the Federal Employees Salary Act of 1970 were adequate. The reviews of civilian pay completed by the Planning and Comptroller Department during 1970 appeared to provide adequate coverage of the Naval Supply Center's payroll and personnel functions.

We noted the following matters which were discussed with members of your staff at the conclusion of the audit.

1. Two employees were underpaid a total of \$29.60 as a result of miscalculating the waiting period for within-grade increases. Corrective personnel actions were processed in each case.

2. The internal review of civilian pay by the Naval Supply Center did not include a review of personnel actions processed by the Consolidated Civilian Personnel Office because that office is not under the

~~713930~~ 093214

MAR 8 1971

MAR 4 1971

Rear Admiral H. J. P. Foley, Jr.

Command of the Naval Supply Center. Instructions received from the Naval Supply Systems Command, however, provide that an activity interfaced with another should insure, to the best of its ability and with due respect for command prerogatives, that all timekeeping, payroll and related activities are adequately controlled. These instructions suggest and encourage coordination of an activity's annual review with activities providing related services (personnel, timekeeping, or disbursing).

We wish to acknowledge the courtesies and cooperation extended to our representatives during the audit. By receipt of this letter, you are authorized to move your pay records through December 31, 1970, to permanent storage.

Sincerely yours,

H. L. KRIEGER

H. L. KRIEGER  
Regional Manager

cc: Commandant, Eleventh Naval District  
San Diego, California 92132

Director, Naval Area Audit Service  
San Diego, California 92132

Commander, Navy Accounting and Finance  
Center, Washington, D. C.

Commanding Officer  
Naval Station  
San Diego, California 92136

bcc: GAO Staff, Navy Accounting and Finance  
Center, Cleveland, Ohio  
Associate Director, DD - J. L. DiGuseppi (2)  
Chief, Publications Branch, GAS