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

APR 29 1971

Rear Admiral H. D. Warden
Commanding Officer
Naval Hospital
San Diego, California 92134



Dear Admiral Warden:

We have completed our [audit of civilian pay matters, at the Naval Hospital]. 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 March 22, 1970, to March 20, 1971.

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, and the retroactive payments resulting from the Federal Employees Salary Act of 1970 were adequate. The review of civilian pay completed in May 1969 by your appointed Internal Review Board of Civilian Timekeeping and Payroll Functions appeared to provide adequate coverage.

We noted, however, that minor overpayments were made to 83 general schedule employees because no adjustments were made for increases in group life insurance deductions for the pay period within which the Federal Employees Salary Act of 1970 was enacted. The matter was discussed with your staff at the conclusion of our audit and appropriate adjustments were promised.

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Rear Admiral H. D. Warden

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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 March 30, 1971, to permanent storage.

Sincerely yours,

H. L. KRIEGER

H. L. KRIEGER
Regional Manager

cc: Director, Naval Area
Audit Service
San Diego, California

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

bcc: GAO Staff, Navy Accounting
and Finance Center
Cleveland, Ohio

Associate Director, DD - F. R. Browne (2)

Chief, Publications Branch, OAS ✓

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