



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

*Pub. Branch
 OAS*

092965

MAY 2 5 1971

Colonel J. O. McFalls, Jr.
 Commanding Officer
 Luke Air Force Base, Arizona 85301



Dear Colonel McFalls:

BHM:ern

GAO Staff, Air Force Accounting and Finance Center,
 Denver, Colorado 80205

Associate Director, DD - F. R. Browne (2)
 Chief, Publications Branch, OAS OPSS

We have completed our audit of civilian pay matters at Luke Air Force Base. 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 April 19, 1970, to April 17, 1971.

We found that the selected transactions were handled in a satisfactory manner. The procedures and controls over within-grade increases, conversion to the Coordinated Federal Wage System, severance pay, and the retroactive payments resulting from the Federal Employees Salary Act of 1970 were generally adequate.

However, as discussed with you and your staff at the conclusion of our audit we did note minor weaknesses in controlling input to the payroll system. The reconciliation of differences between manually generated control totals and computer generated control totals was not being documented as required by Air Force Manual 177-372. In addition, reject listings generated during the processing of permanent pay changes, temporary pay changes, and time and attendance cards were not being clearly annotated as to the action taken on rejected items. Corrective action was promised to document the reconciliation and to annotate the reject listing.

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 April 17, 1971, to permanent storage.

Sincerely yours,
 H. L. Krieger
 H. L. KRIEGER
 Regional Manager

cc: Air Force Auditor General
 Norton Air Force Base, California 92109

Commander, Air Force Accounting and
 Finance Center
 Denver, Colorado 80205

bcc:

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