



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

092975

MAY 13 1971

Commanding Officer
United States Army Engineer Center
and Fort Belvoir
Department of the Army
Fort Belvoir, Virginia 22060



Dear Sir:

We have made a review of the practices and procedures applicable to the administration of certain payroll matters for selected civilian employees of the United States Army Engineer Center and Fort Belvoir for the period September 28, 1969, through October 3, 1970. Our review, which was made using statistical sampling techniques, included an examination into the following specific areas:

1. Granting of within-grade increases to General Schedule employees and step increases to Wage Board employees.
2. Coordination of Wage Board practices under the Coordinated Federal Wage System.
3. Retroactive salary payments made under the Federal Employees Salary Act of 1970 (Public Law 91-231).

Our review also included an evaluation of the system of internal controls, including internal audit, used by the Civilian Personnel and Civilian Payroll Offices to assure that the pay actions discussed above were processed in accordance with applicable laws and regulations and that verification procedures assure detection and correction of errors. Our review did not include an examination into the computation of biweekly salary payments, leave, travel, or other costs.

We found that generally the administration of those areas of civilian pay which we examined was carried out in a satisfactory manner. Certain minor deficiencies which we noted during our review were discussed with members of your staff who indicated corrective action would be taken. In addition, we believe the system of internal controls in effect during the period of our review, except as noted below, assured that pay actions covered by our review were processed in accordance with applicable laws and regulations.

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We noted that internal audits have not been made in the area of civilian pay since January 1969. Internal audit provides a check on the accuracy of the work done and is an added safeguard against misappropriation of funds. In this regard the Accounting and Auditing Act of 1950 provides, in part, that:

"The head of each executive agency shall establish and maintain systems of accounting and internal control designed to provide: *** effective control over and accountability for all funds, property, and other assets for which the agency is responsible, including appropriate internal audit; ***."

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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, United States Army Audit Agency.

Sincerely yours,



D. L. Scantlebury
Regional Manager



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WASHINGTON REGIONAL OFFICE
FIFTH FLOOR
803 WEST BROAD STREET
FALLS CHURCH, VIRGINIA 22046

MAY 13 1971

Chief, United States Army Audit Agency
Department of the Army
Nassif Building
5611 Columbia Pike
Falls Church, Virginia 20315

Dear Sir:

A copy of our letter to the Commanding Officer, United States Army Engineer Center and Fort Belvoir, Fort Belvoir, Virginia, is enclosed for your information. The letter contains the results of our review of the practices and procedures applicable to the administration of certain payroll matters for selected civilian employees at that installation for the period September 28, 1969, through October 3, 1970.

Sincerely yours,

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

D. L. Scantlebury
Regional Manager

Enclosure



UNITED STATES GENERAL ACCOUNTING OFFICE
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FALLS CHURCH, VIRGINIA 22046

MAY 13 1971

Comptroller
United States Army Engineer
Center and Fort Belvoir
Department of the Army
Fort Belvoir, Virginia 22060

Dear Sir:

We have completed our review of the practices, procedures, and controls applicable to the administration of certain payroll matters for selected civilian employees of the United States Army Engineer Center and Fort Belvoir for the period September 28, 1969, through October 3, 1970.

Sincerely yours,

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

D. L. Scantlebury
Regional Manager