

January 6, 1972

Commanding Officer
Naval Amphibious Base, Little Creek
Norfolk, Virginia 23521



DL603247

Dear Sir:

We have reviewed the civilian payroll operations at the Naval Amphibious Base, Norfolk, Virginia. Our review was directed toward evaluating administrative procedures and controls over payrolls and included such tests of transactions as we considered necessary. The scope of our review was determined after consideration of internal reviews of payrolls performed by the installation's internal review staff and by the Naval Area Audit Service.

Generally, our tests showed that the procedures followed provided effective controls over civilian payrolls. We noted that improved internal control could be achieved in one area by segregating the duties of certain employees. During our review you made the changes to achieve this improvement. Other matters noted appeared isolated in nature and not indicative of any procedural weakness.

We are sending a copy of this report to the Commander, Navy Accounting and Finance Center, Washington, D. C.

We appreciate the cooperation and assistance provided our representatives during the review.

Sincerely yours,

Walter H. Hanson
Walter H. Hanson
Regional Manager

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

bc: Mr. C. M. Bailey, Director, DD
Mr. Forrest R. Browne, Associate Director, DD

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