



UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
ROOM 226, 870 NORTH MILITARY HIGHWAY
NORFOLK, VIRGINIA 23502

February 1, 1972

Captain Steven N. Anastasion
Commanding Officer
Naval Weapons Laboratory
Dahlgren, Virginia 22448

Dear Captain Anastasion:

We have reviewed the civilian payroll operations at the Naval Weapons Laboratory, Dahlgren, Virginia.

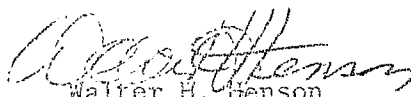
Our review was directed toward evaluating administrative procedures and controls relating to payrolls and included such tests of transactions as we considered necessary. In determining the scope of our review, we considered the audit work performed by the installation's internal review staff and by the Naval Area Audit Service.

Generally, our tests showed that the procedures followed provided effective controls over civilian pay entitlements. We did note two matters concerning firemen's premium pay that required attention. Information on actual hours worked by firefighters was not reported to the Comptroller, as required for substantiating the firefighters' annual premium pay rate. In addition, firefighter personnel received minor overpayments for occasional overtime because their annual premium pay was incorrectly included as basic pay in computing the overtime pay. We were informed that both of these matters would be corrected. Other matters noted appeared isolated in nature and not indicative of any procedural weakness.

We appreciate the cooperation and assistance provided us during the review.

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

Sincerely yours,


Walter H. Henson
Regional Manager

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