



UNITED STATES GENERAL ACCOUNTING OFFICE

REGIONAL OFFICE

ROOM 226, 870 NORTH MILITARY HIGHWAY

NORFOLK, VIRGINIA 23502

February 15, 1972

Colonel J. R. Hildreth
Commander
4th Tactical Fighter Wing (TAC)
Seymour Johnson Air Force Base
Goldsboro, North Carolina 27530



LM092429

Dear Colonel Hildreth:

We have reviewed selected civilian payroll operations at the Seymour Johnson Air Force Base, Goldsboro, North Carolina. Our review was directed towards 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 by the installation's internal review staff and by the Auditor General's Office.

Generally, our tests showed that the procedures followed provided effective controls over civilian payrolls. We noted, however, that required documentation was not on file in the Civilian Personnel and Civilian Payroll Offices to support an annual 25-percent rate of premium pay for firefighters. This was corrected during our review. Other matters we noted appeared isolated in nature and not indicative of any procedural weaknesses.

We are sending a copy of this report to the Commander, Air Force Accounting and Finance Center, Denver, Colorado.

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

Sincerely yours,

Walter H. Henson
Walter H. Henson
Regional Manager

bjs

715-347 | 092429