



UNITED STATES GENERAL ACCOUNTING OFFICE  
WASHINGTON, D.C. 20548

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GENERAL GOVERNMENT  
DIVISION

MAY 15 1972



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Mr. Norman A. Carlson, Director  
Bureau of Prisons  
Room 354  
HOLC Building  
101 Indiana Avenue, NW.  
Washington, D.C. 20537

Dear Mr. Carlson:

Our report on settlement of accounts of accountable officers at the United States Penitentiary, Lewisburg, Pennsylvania, which was issued to the warden (copy enclosed), cites the following conditions which we believe warrant Bureau attention and consideration because they may apply at other institutions or they involve Bureau policies.

CIVILIAN PAYROLL CONDITIONS

Advance submission of time and attendance reports necessitated numerous retroactive pay adjustments which, in many instances, were incorrect. This condition was particularly acute during emergencies, such as the recent inmate strike at Lewisburg which involved about 500 adjustments in one pay period. Such adjustments, usually for unanticipated changes in leave or duty status, must be telephoned to the Regional Disbursing Office (RDO). Many of the errors were due to procedural differences between Lewisburg and the RDO in processing adjustments. The need for advance submission of time and attendance reports and procedural problems in processing retroactive adjustments should be resolved to reduce errors and improve payroll efficiency.

Timekeepers did not properly record pay entitlements for employees affected by changes between standard and daylight saving time. The Federal Personnel Manual does not include procedures for recording time changes. We believe the Bureau should provide specific guidance and instructions to assist timekeepers in this matter.

We also believe the numerous payroll discrepancies cited in our report evidence a need for increased emphasis by responsible officials to improve payroll administration.

[Conditions Warranting Attention at Lewisburg Penitentiary]

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EARLY CUTOFF DATE FOR CASH DEPOSITS

Early cutoff dates for cash deposits resulted in undeposited cash for 2 to 9 workdays at the Danbury and New York institutions. To avoid the accumulation of excess cash on hand, we recommend the cutoff period be reduced or the Bureau adopt procedures to permit deposits in transit at the end of the month.

We shall appreciate receiving your comments on these matters and advice on any action taken or planned. Copy of this letter is being sent to the Assistant Attorney General for Administration.

Sincerely yours,

Max A. Neuwirth

Max A. Neuwirth  
Associate Director

Enclosure