

148859



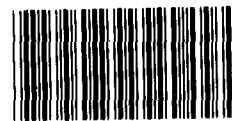
United States  
General Accounting Office  
Washington, D.C. 20548

Accounting and Financial  
Management Division

B-252131

March 31, 1993

Mr. E. M. Keeling  
Director of Accounting  
Federal Aviation Administration  
Department of Transportation



148859

Dear Mr. Keeling:

This is in response to your request for approval to implement alternative procedures to the requirement contained in Title 6, "Pay, Leave, and Allowances," of GAO's Policy and Procedures Manual for Guidance of Federal Agencies that serial sign-in/out sheets be used when a sign-in/out procedure is utilized. This request pertains to air traffic controllers working in air traffic facilities. To supplement the description of the procedures in your letter, we met with your staff to obtain additional information.

Under the present process, air traffic controllers sign and record their arrival and departure times in a log which is used as the primary source for recording and approving time and attendance (T&A) information. The log contains preprinted names in alphabetical order of the air traffic controllers working at each facility. A serial log, however, provides a better internal control by requiring employees to sign their name and record their time of arrival in the order they arrive and sign their name again in the order of departure and record their time of departure. This process guards against unintentional errors from occurring and makes it difficult to perpetrate irregularities.

The basis for your request is an Inspector General's report which cited the Federal Aviation Administration (FAA) for noncompliance with the above Title 6 requirement. Under your proposed procedures, you will continue to use the preprinted logs rather than our preferred serial sign-in/out log. Controllers will record their arrival and departure times, hours worked, and sign on the same line as their preprinted names. However, your proposal will add a procedure requiring the shift supervisor to sign each daily log certifying that the information is accurate based on direct observation.

056863/148859

Your staff told us that the proposed procedures provide adequate control for two primary reasons. First, controllers work in an environment that is critical in nature. Because of safety concerns for air flight traffic and other reasons, controllers are required to be at their designated stations throughout their shifts and any absence would be noticed immediately by their shift supervisor who has continuous observation of each duty station. Second, T&A information is verifiable from a separate system containing a record of each duty station including the dates and times each controller is present and assigned to a specific station.

In addition, your staff said that the cost of transcribing data from serial logs to T&A documents would be unreasonably higher than using the alphabetized logs in your proposal. The additional cost of using serial logs is due to the extra administrative costs attributable to repeatedly searching through numerous pages of each daily log to find the beginning and ending work times of each employee because the entries are on separate lines. On the other hand, your proposal uses a log that has employees' names preprinted and alphabetized so that the beginning and ending work times are entered on the same line, which makes it much faster to transcribe the data to T&A documents.

We recognize that your proposed alternative procedures provide better control than the current system and that some additional costs may be involved in maintaining a serial log. However, agencies have a basic responsibility to protect the government's interest through proper safeguards. We see two potential problems that might arise under your proposal. First, since employees are to use preprinted logs in alphabetical order to sign and record their duty times, an employee can record inaccurate arrival and/or departure times for him/herself or another employee either intentionally or unintentionally without it being easily detected. Second, the log does not show a link between supervisors and their employees because more than one shift supervisor is permitted to sign and approve the log for all controllers listed without a method to associate the supervisors to the employees he or she supervises.

To address these potential problems, your proposal should include three additional control procedures.

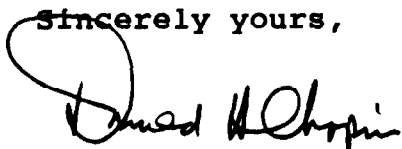
B-252131

1. Controllers should be required to (1) record their arrival time and sign the log when reporting for duty and (2) record their departure time and sign the log when leaving duty. Your proposed procedures require controllers to sign next to their preprinted name but there is no indication whether they are to sign both when arriving and departing.
2. The log must clearly show the shift supervisor on duty at the arrival and departure times entered by each controller. This can be accomplished through various methods. One example is to place the duty shift supervisor's name, or other unique identification, next to each arrival and departure entry made by each controller.
3. The log must contain a statement or certification signed by each shift supervisor affirming the log's accuracy and approving the entries made by controllers while under his or her supervision.

Based on our understanding of your design, we have no objection to your implementing the proposed procedures providing that the controls listed above are included in the design documentation and are effectively implemented. Our position was discussed with, and agreed to by, Mr. Anthony Williams and Ms. Ann Spence of your staff.

If you have any questions, please contact Mr. Bruce Michelson, Assistant Director, at (202) 512-9578.

Sincerely yours,



Donald H. Chapin  
Assistant Comptroller General

(922201)