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DLG 00899

February 11, 1972

Captain John E. Ford, Commanding Officer
Naval Air Station, Oceana
Virginia Beach, Virginia 23460

Dear Captain Ford:

We have reviewed the civilian payroll operations at the Naval Air Station, Oceana.

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 performed by the installation's internal review staff and by the Naval Area Audit Service.

Our tests showed that the procedures followed generally provided effective controls over civilian payrolls. We did note two matters concerning premium pay that required attention. Annual certifications of actual hours worked by firefighters had not been submitted to the Comptroller, as required, for substantiating firefighters' annual premium pay rates. In addition, time cards submitted for the cafeteria manager had not been annotated to show time spent in a standby status to support his premium pay rate. We were informed that both these matters would be corrected.

We observed one other area with potential for improvement. The computation of pay changes for individual employees was done manually in the Civilian Payroll Office. Data processing personnel advised us that machine time was available to perform this task mechanically. The Comptroller agreed to consider revising the procedures.

We appreciate the cooperation and assistance provided our representatives 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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