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UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON REGIONAL OFFICE
FIFTH FLOOR
803 WEST BROAD STREET
FALLS CHURCH, VIRGINIA 22046

(Code 84828)

Deputy Chief of Staff/Comptroller
Headquarters Command, USAF *DLC 00012*
1100th Air Base Wing, DAD
Bolling Air Force Base *DLC 04225*
Washington, D.C. 20332

AUG 23 1972

Dear Sir.

We have made a survey of controls over processing of automated civilian payrolls prepared by the 1139th Comptroller Services Squadron, Headquarters Command, United States Air Force. Our survey was made during the period May 24, 1972, through July 3, 1972.

The survey focused on identifying internal controls over (1) movement of data from point of origin to the payroll office, (2) processing of data by the payroll office, (3) conversion of data to computer-readable form, (4) movement of data from the payroll office to the computer, (5) processing of data by the computer, (6) delivery of computer output data to the payroll office, (7) comparison and reconciliation of input data with output data, and (8) correction of erroneous data. We also inquired into separation of duties among employees involved in the payroll processing, adequacy of payroll system documentation, security of payroll data and program computer tapes, payroll disaster procedures in effect, and internal audit performed on the payroll.

The controls, procedures, and documentation we identified appeared adequate to assure management that the payroll system is functioning properly. We did note that there was an opportunity to expand the degree of coverage of internal audit surveys performed by the Air Force Auditor General's office. We discussed this matter with the Auditor General's representative and he agreed that future internal audit surveys of civilian payroll would be more comprehensive, thus providing management greater assurance that the complete payroll system is functioning properly.

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We wish to acknowledge the courtesies and cooperation extended to our representatives during this survey.

Copies of this letter are being sent to the Commander, Air Force Accounting and Finance Center, Denver, Colorado; the Associate Auditor General of the Air Force, Pentagon, Washington, D.C.; and the Auditor General Representative, USAF, Andrews Air Force Base, Washington, D.C.

Sincerely yours,

H. L. Krieger

H. L. Krieger
Regional Manager

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FIFTH FLOOR
803 WEST BROAD STREET
FALLS CHURCH, VIRGINIA 22046

AUG 23 1972

Commander
Air Force Accounting and Finance Center
Denver, Colorado 80205

Dear Sir

A copy of our letter to the Deputy Chief of Staff/Comptroller, Headquarters Command, is enclosed for your information. The letter contains the results of our survey of the controls over the automated civilian payrolls prepared by the 1139th Comptroller Services Squadron, Headquarters Command, United States Air Force.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "H. L. Krieger".

H. L. Krieger
Regional Manager

Enclosure



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AUG 23 1972

Associate Auditor General of the Air Force
Room 4D162, Pentagon
Washington, D.C. 20330

Dear Sir

A copy of our letter to the Deputy Chief of Staff/Comptroller, Headquarters Command, is enclosed for your information. The letter contains the results of our survey of the controls over the automated civilian payrolls prepared by the 1139th Comptroller Services Squadron, Headquarters Command, United States Air Force.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "H. L. Krieger".

H. L. Krieger
Regional Manager

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AUG 23 1972

Colonel A. A. Schnebelen
Auditor General Representative, USAF
Andrews Air Force Base
Washington, D.C. 20331

Dear Colonel Schnebelen.

A copy of our letter to the Deputy Chief of Staff/Comptroller, Headquarters Command, is enclosed for your information. The letter contains the results of our survey of the controls over the automated civilian payrolls prepared by the 1139th Comptroller Services Squadron, Headquarters Command, United States Air Force.

We appreciate your constructive reaction to our suggestion relative to increasing internal audit survey coverage to include more types of compensation and deductions.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "H. L. Krieger".

H. L. Krieger
Regional Manager

Enclosure