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REPORT TO THE CONGRESS



Opportunities For Improving Computerized Civilian Payroll Processing Operations

Department of Defense

*BY THE COMPTROLLER GENERAL
OF THE UNITED STATES*

FGMSD-75-15

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MARCH 24, 1975



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

B-146856

9 To the President of the Senate and the
Speaker of the House of Representatives

1 The salaries of Department of Defense (DOD) civilian 5
personnel averaged about \$13 billion for fiscal years 1973
and 1974. During these years we made audits of automated
payroll processing systems at 66 of DOD's approximately 400
payrolling activities. The reviews were made pursuant to the
Budget and Accounting Act, 1921 (31 U.S.C. 53) and the Ac-
counting and Auditing Act of 1950 (31 U.S.C. 67).

Our reviews were directed toward evaluating the adequacy
of the controls over the computer systems, their output, and
the data entered into the systems to see that correct payments
were made to the right people at the right place at the right
time. Accordingly, we did not make extensive tests of the pay
of individual persons, but concentrated on seeing that the
computers and accompanying systems could be relied upon to
produce accurate, timely results.

We found that substantial improvement could be made in
these controls. For instance:

- At 17 locations it was difficult to determine how the
system worked because the flow charts and other docu-
mentation were out-of-date or had never been prepared.
Without details of how the system works, changes are
hard to make and errors are more difficult to detect.
- At 21 locations there was insufficient separation of
duties making it possible for one person to alter or
initiate unauthorized transactions--a situation deemed
unsuitable when checks are involved.
- At 20 locations valuable records could be lost or
stolen because proper physical control over the com-
puter tapes or other material was not maintained.
- At 35 locations procedures were not adequate to rea-
sonably insure that all documents bearing on pay
would be promptly processed.
- At 11 locations changes in the computer programs were
not adequately controlled; such controls are essential
to prevent fraud, errors, and other irregularities.

Results of our reviews (see app. I) were made available to the head of each of the locations at which audits were made. They generally concurred with our findings and have taken necessary action to improve operations or are considering the appropriate action to be taken. A list of the activities we reviewed and the dates of the reports we issued is contained in appendix II.

DOD told us that it is planning a standard payroll system to be used for all its civilian employees. DOD estimated that using a standard system will produce savings of about \$20 million over the life of the system (about 7 years) if the system is operated on a decentralized basis. If the system is operated on a regionalized basis, it is estimated that an additional \$20 million will be saved.

We believe that using a standard system is a good idea and should produce many benefits for DOD if it is properly designed and implemented.

We are recommending that the Secretary of Defense prescribe very specific controls to insure that under the standard system the weaknesses we found in our audits during 1973 and 1974 are precluded. In a February 3, 1975, letter (see app. III) the Assistant Secretary of Defense (Comptroller) indicated that he concurred with our recommendation. DOD officials have told us that action will be taken to insure that the standard system will include specific controls to preclude the weaknesses in existing systems described in the accompanying summary of findings.

As part of our automated payroll systems reviews, we examined the extent, sufficiency, and frequency of the internal audit coverage of the civilian payroll systems. Of the 66 payroll processing and design activities we visited, only 25 were audited by DOD internal audit activities during the 2 years before our visits. For the most part, these audits consisted of tests of the validity and accuracy of selected individual pay entitlements and transactions; they did not cover all aspects of the adequacy of the network of internal controls, including those in the automated portion of the system.

DOD officials have told us that consideration will be given to our suggestions for improving the internal audit of automated payroll systems now in operation. Further, to help insure that adequate internal controls and audit trails are included in the new standardized system, we are

recommending to the Secretary of Defense that he require that representatives of DOD internal audit activities actively participate in its design, development, and testing. As stated in the General Accounting Office publication "Internal Auditing in Federal Agencies" (1974), internal audit staffs should be kept informed of proposed major changes in methods, systems, and procedures, particularly those involving computer application, so that they can make suggestions on them before the changes are put into effect. Participation by internal audit staffs helps to insure that adequate controls are established and that adequate audit trails are provided in the system to avoid costly changes after a new system has been installed. In his letter to us, the Assistant Secretary of Defense (Comptroller) indicated that the internal audit activities will provide appropriate advisory assistance in this regard.

Copies of this report are being sent to the Director, Office of Management and Budget; the Administrator, General Services Administration; the Secretary of Defense; the Secretaries of the Army, Navy, and Air Force; the Chief of the National Guard Bureau; and the Director, Defense Supply Agency.

A handwritten signature in black ink, reading "James B. Axtell". The signature is written in a cursive style with a large initial "J".

Comptroller General
of the United States

GAO REVIEW OF DEPARTMENT OF DEFENSE
COMPUTERIZED CIVILIAN PAYROLL SYSTEMS
SUMMARY OF FINDINGS

The objectives of controls in a computerized payroll system are to insure that the system (1) accepts and processes only valid data, (2) processes such data completely and accurately, and (3) produces the necessary information, records, and reports. To attain these objectives, controls are needed over the

- computers and other automatic data processing equipment,
- computer programs,
- personnel operating the system,
- data entering the system,
- processing of the data in the system, and
- output products that are produced by the system.

Although the control techniques to be employed depend on each system's individual conditions and requirements, the adequacy of the system's controls is, in the final analysis, the key factor in determining the reliance to be placed on the system.

Our reviews at 66 Department of Defense (DOD) computerized payroll system and design installations in the United States and overseas showed there were many opportunities to improve the payroll operations by

- strengthening controls and procedures to provide reasonable assurance that errors and undetected fraud or embezzlement do not occur;
- making more efficient use of computers in payroll processing;
- providing contingency plans to continue operations in the event an emergency occurs which renders the system inoperable; and

--directing internal audits toward the review of system internal controls, including participation in designing, developing, and testing payroll systems.

Generally, DOD officials concurred in our findings and either have taken necessary action to improve the payroll operations or are considering the appropriate actions to be taken.

Recognizing the need to improve civilian pay and allowance systems, the Assistant Secretary of Defense (Comptroller) has recently completed a study which recommends that the military services and DOD agencies develop a standardized system. If properly designed and implemented, the new system will result in more effective and efficient payroll operations. We are recommending that the Secretary of Defense prescribe very specific controls to insure that under the standard system the weaknesses we found in our audits are precluded. In a February 3, 1975, letter (see app. II) the Assistant Secretary of Defense (Comptroller) indicated that he concurred with our recommendation. DOD officials have told us that action will be taken to insure that the standard system will include specific controls to preclude the weaknesses in existing systems described in this summary of findings.

PLANNED STANDARDIZATION OF PAYROLL SYSTEMS
FOR CIVILIAN EMPLOYEES IN DOD
COULD SAVE \$40 MILLION

On March 12, 1974, during our review, the Assistant Secretary of Defense (Comptroller) established a Management Systems Standardization Committee for Civilian Pay to determine the feasibility of establishing a standard computerized civilian payroll system for DOD.

Currently, the military services and DOD agencies operate about 100 different automated pay and allowance systems at almost 400 locations worldwide. Some systems are used at only one installation; others, which are centrally designed and controlled, are used at two or more installations. For example, one system used in the Department of the Air Force has been standardized and is used at 98 installations.

On the basis of its study, the Committee concluded that it was technically feasible to develop a standard payroll system for all DOD employees. As part of its study the Committee prepared an economic analysis to estimate the savings that a standardized system would achieve. The Committee estimated that total savings of about \$20 million over the estimated life of the system would be achieved if standardized

systems were to be installed at all installations requiring computer support and having 500 or more civilian employees. The Committee also estimated that consolidating DOD payroll activities on a regional basis would result in additional savings of \$20 million, or a total of \$40 million.

We believe that the use of a standardized system is a good idea and that it should produce many benefits for DOD if properly designed and implemented.

NEED TO STRENGTHEN CONTROLS
OVER PAYROLL PROCESSING

An effective network of internal controls is an important factor in the successful performance of a payroll system. Internal controls should be based on well-defined policies and objectives, proper assignments of responsibility and delegations of authority, adequate separation of duties, and an effective internal review program. Financial managers need to provide effective control techniques in the operation of computerized payroll systems to insure accurate and timely preparation of payrolls and to preclude opportunities for fraud or other irregular acts that would result in losses to the Government.

At many payroll processing activities there was a need to take one or more of the following corrective actions.

- Improve systems documentation.
- Provide for adequate separation of duties.
- Provide for adequate security over computer equipment, files, and documents.
- Improve control over payroll documents.
- Provide for adequate control over computer program changes.
- Provide for adequate security over blank checks and bonds.

Need for improved systems documentation

Comprehensive and current systems documentation is necessary for the continued efficient operation and success of any data processing system. System documentation describes the system objectives, the flow of data within the system, and the functions of the different processing steps and their interrelationships. It contains both flow charts and descriptive material.

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Documentation is required to permit operating, management, and review personnel to understand the design of the system and how it operates; to evaluate internal controls; and to maintain continuity in operations, especially where personnel turnover is a problem.

At 17 of the activities we reviewed, however, documentation was either incomplete or outdated. For example, systems lacked (1) adequate descriptions of the flow of data through the system, (2) detailed descriptions of computer programs, (3) descriptions of automated controls, (4) written procedures for testing performance, (5) adequate flow charts, or (6) adequate explanations of rejected payroll transactions to facilitate their correction and reentry in the system.

On November 25, 1970, GAO issued requirements for the documentation necessary for approval of mechanized and automated systems. If these systems had been documented to the extent required and submitted to the Comptroller General for approval, as required by the Budget and Accounting Act of 1950, most of the conditions would have been corrected before our review.

In our report to the Congress, "Improvement Needed in Documenting Computer Systems" (B-115369, Oct. 8, 1974), we pointed out that inadequate documentation was a widespread condition requiring action by local management and the development of Government-wide standards. We recommended, among other things, that agencies periodically review their computer systems to insure that the systems have been properly documented.

Need for separation of duties

One of the most important internal control techniques that should be used in payroll processing is separation of duties. The basic functions that need to be separated are (1) authorizing personnel actions and maintaining time and attendance reports, (2) processing payroll transactions into the computer system, (3) designing and preparing computer programs, (4) operating the computer, (5) testing computer programs for validity and accuracy, and (6) distributing computer outputs, including checks. Key processing functions must be assigned to different individuals to insure that unauthorized or erroneous transactions cannot be entered into the system without being detected.

There was inadequate separation of duties at 21 payroll processing activities. For example, at one activity one person computed pay, maintained leave records, processed permanent pay changes, and reconciled computer output with

control totals. Since the computer system lacked effective automated controls, the payroll clerk could prepare transactions that would cause the computer to initiate unauthorized payments. At another activity, several individuals performed both computer programmer and computer operator functions, making it possible for them to make and conceal unauthorized changes to payroll data. Security is improved if computer operators are not permitted to manipulate computer programs.

At other activities we noted instances in which (1) individuals had access to their own personnel records and therefore could alter their records, (2) a payroll clerk was allowed to compute his own pay, (3) pay change transactions were not independently reviewed, and (4) the same individuals were authorized to certify time and attendance reports and distribute payroll checks.

Need for adequate security over
computer equipment, files, and documents

At 20 activities unauthorized individuals could make changes to computer programs and files and could damage equipment because of lack of proper security measures.

For example, at one activity the room containing the computer terminal (used to input pay data and to access pay files) was never locked and was unattended except during the normal day shift. Computer programs, program descriptions, control decks with passwords for accessing automated payroll files, and other program documentation were stored on open shelves in the same room. Thus, anyone could use them and the terminal to gain access to the system.

At other activities (1) the system's librarian did not properly control payroll magnetic tape files, (2) unauthorized personnel had access to the computer room and the area in which magnetic tape files were stored, and (3) program listings and the source deck for payroll computer programs were kept in unlocked cabinets. All of these conditions made it easier to alter payroll data.

Need for improved control
over payroll documents

To insure that only authorized and complete data affecting the computation of pay is entered into the computer system, payroll input documents must be adequately controlled.

Document control procedures at 35 activities did not insure that all changes to payroll master files were

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processed. For example, at one activity, there were no procedures at the civilian personnel office to verify that all transactions submitted to the pay branch had been processed. At the pay branch, there were no procedures to control the flow of documents to payroll clerks and to verify that the data had been properly entered on the computer records.

More stringent controls over the flow of payroll documents had been established or planned at many of the activities reviewed.

Need for improvement in control over computer program changes

Changes made to computer programs should be controlled to insure correctness and prevent fraud. All changes should be documented by written statements showing the reasons for the change and the effect of the change, and such changes should be approved by the official responsible for operating the system.

Written procedures for controlling program changes were either nonexistent or inadequate at 11 payroll processing activities. At most of these activities undocumented changes had been made without prior approval.

For the most part, corrective action had been taken or was being considered.

Need for adequate security over blank checks and bonds

Blank checks and bonds should be physically safeguarded to prevent their theft and forgery because detection and recovery of the proceeds of forged instruments are costly and not always successful, resulting in financial loss to the Government.

At one activity, about 13,500 blank U.S. Treasury checks were stored in an unlocked safe and U.S. Treasury Series E savings bonds with a face value of over \$460,000 were stored in an unlocked roll-away cart. The area in which the bonds and checks were stored was left unattended. Lack of adequate control of Treasury checks was also noted at two other activities.

When we brought this to their attention, responsible officials initiated action to insure that the checks and bonds were kept in locked containers and handled only by authorized employees.

OPPORTUNITIES FOR MORE EFFICIENT USE
OF COMPUTERS IN PAYROLL PROCESSING

Twenty-three activities had opportunities to improve on their use of the computer's ability to process large volumes of payroll data efficiently and accurately.

In our report to the Secretary of Defense (B-146856, July 9, 1974), we showed that better use of computers and personnel could be attained through centralization of 19 computer processing operations in the Defense Supply Agency performing payroll and cost functions and that annual savings of about \$992,000 could result. DOD officials concurred in the feasibility of centralizing the operations but said the action would not be taken because of DOD's plans to develop a standardized payroll system for all DOD installations.

At other activities we noted instances in which computers could have been better used by (1) programing the computer to perform more kinds of payroll calculations, (2) integrating separate pay and leave subsystems thereby reducing data processing and increasing assurance that pay and leave entitlements are consistent, (3) employing computer instead of manual controls and edits to insure the accuracy of payroll processing, and (4) mechanizing manual systems.

NEED FOR ADEQUATE CONTINGENCY PLANS
TO INSURE CONTINUOUS OPERATIONS

Ten processing activities lacked adequate contingency plans to continue operations if payroll programs or files were destroyed or computer equipment were to become inoperable.

Pursuant to our suggestions, most of the activities have agreed to take corrective action. Duplicate program and master files will be prepared and stored in secure, off-site locations and arrangements will be made to use alternate facilities to process payrolls in case of an emergency.

OPPORTUNITIES FOR IMPROVING
INTERNAL AUDIT OF
CIVILIAN PAYROLL OPERATIONS

Section 113 of the Accounting and Auditing Act of 1950 (31 U.S.C. 66a) requires the head of each executive agency to establish and maintain systems of accounting and internal controls, including appropriate internal audit, to provide effective control over and accountability for all funds, property, and other assets for which the agency is responsible.

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As part of our automated payroll systems reviews, we examined the extent, sufficiency, and frequency of the internal audit or other agency review coverage of the civilian payroll systems.

Of the 66 payroll processing and design activities we visited, only 25 were audited by DOD internal audit activities during the 2 years before our visits. For the most part, these audits consisted of tests of the validity and accuracy of selected individual pay entitlements and transactions; they did not cover all aspects of the adequacy of the network of internal controls, including those in the automated portion of the system.

DOD uses computers extensively to prepare payrolls. The effectiveness of the network of controls in these automatic data processing systems is a key factor to be considered in evaluating the reliability of the systems and their products. It is essential, therefore, that internal audit organizations review the adequacy of the controls within the system, as well as controls over the inputs to the system.

The annual pay and allowances for the one million DOD civilian employees is about \$13 billion. Because of the magnitude of this expenditure, it is essential for management to insure, through internal auditing, that payroll and allowance systems are operating effectively and efficiently.

We have furnished copies of our reports on reviews of payroll operations to cognizant internal audit organizations for their use in planning future reviews. We have also encouraged them to direct their future reviews toward identifying opportunities for

- strengthening controls and procedures in automated payroll systems of the type described in this summary report and

- increasing the use of computer capabilities to process payrolls.

DOD officials agreed to consider the need for additional and better quality audits of civilian payroll systems in operation.

To help insure that adequate internal controls and audit trails are included in the new standardized system, we are recommending to the Secretary of Defense that he require that representatives of DOD internal audit activities actively participate in its design, development, and testing. As stated in a GAO publication entitled "Internal Auditing

in Federal Agencies" (1974), internal audit staffs should be kept informed of proposed major changes in methods, systems, and procedures, particularly those involving computer application, so that they can make suggestions before the changes are put into effect. Participation by internal audit staffs helps to insure that adequate controls are established and that adequate audit trails are provided in the system to avoid costly changes after a new system has been installed. In his letter to us, the Assistant Secretary of Defense (Comptroller) indicated that the internal audit activities will provide appropriate advisory assistance in this regard.

APPENDIX II

SCHEDULE OF ACTIVITIES VISITED IN
THE REVIEW OF CIVILIAN PAY AND ALLOWANCE SYSTEMS
DURING FISCAL YEARS 1973 AND 1974

<u>Activities</u>	<u>Date of report</u>
ARMY:	
Troop Support Command St. Louis, Missouri	Mar. 21, 1973
Eighth U.S. Army, Korean Nationals Yongsan, Korea	Apr. 4, 1973
U.S. Army Forces Command Fort Sam Houston, Texas	Apr. 5, 1973
U.S. Army Forces Command Fort Bliss, Texas	Apr. 6, 1973
Picatinny Arsenal Dover, New Jersey	July 16, 1973
Eighth U.S. Army, Korean Service Corps Seoul, Korea	Oct. 4, 1973
U.S. Army Forces Command Fort Jackson, South Carolina	Oct. 10, 1973
U.S. Army Forces Command Fort Stewart, Georgia	Nov. 14, 1973
U.S. Army Forces Command Fort McPherson, Georgia	Nov. 14, 1973
U.S. Army, Japan Camp Zama, Japan	May 6, 1974
U.S. Army Base Command Okinawa	May 6, 1974
U.S. Army, Pacific Fort Shafter, Hawaii	May 3, 1974
U.S. Army Training and Development Command, Fort Leonard Wood, Missouri	May 13, 1974
Tooele Army Depot Tooele, Utah	June 12, 1974
U.S. Army, Europe Heidelberg, Germany	July 2, 1974
Jefferson Proving Ground Madison, Indiana	July 24, 1974
Sacramento Army Depot Sacramento, California	July 24, 1974
Sharpe Army Depot Lathrop, California	July 24, 1974
Aberdeen Proving Ground Aberdeen Proving Ground, Maryland	Aug. 22, 1974

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<u>Activities</u>	<u>Date of report</u>
ARMY (continued):	
Lexington-Blue Grass Army Depot Lexington, Kentucky	Aug. 30, 1974
Dugway Proving Ground Dugway Proving Ground, Utah	Sept. 30, 1974
White Sands Missile Range White Sands, New Mexico	Sept. 30, 1974
Seneca Army Depot Romulus, New York	Oct. 9, 1974
U.S. Army Logistics Systems Support Agency, Chambersburg, Pennsylvania	Oct. 9, 1974
New Cumberland Army Depot New Cumberland, Pennsylvania	Oct. 9, 1974
U.S. Army Military District of Washington, Washington, D.C.	(in process)
ARMY NATIONAL GUARD:	
U.S. Property & Fiscal Office Salt Lake City, Utah	Mar. 6, 1973
U.S. Property & Fiscal Office Santa Fe, New Mexico	Mar. 26, 1973
U.S. Property & Fiscal Office Trenton, New Jersey	Mar. 28, 1973
U.S. Property & Fiscal Office Camp Murray, Washington	Apr. 23, 1973
U.S. Property & Fiscal Office Jackson, Mississippi	May 4, 1973
U.S. Property & Fiscal Office Phoenix, Arizona	June 5, 1973
U.S. Property & Fiscal Office Camp Douglas, Wisconsin	June 12, 1973
U.S. Property & Fiscal Office Worthington, Ohio	July 11, 1973
U.S. Property & Fiscal Office Carson City, Nevada	July 11, 1973
U.S. Property & Fiscal Office Richmond, Virginia	July 17, 1973
U.S. Property & Fiscal Office Oklahoma City, Oklahoma	July 25, 1973
U.S. Property & Fiscal Office Lansing, Michigan	Aug. 6, 1973
U.S. Property & Fiscal Office Hartford, Connecticut	Sept. 21, 1973
National Guard Computer Center Falls Church, Virginia	Oct. 1, 1973

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<u>Activities</u>	<u>Date of report</u>
NAVY:	
Naval Air Station, New Orleans Belle Chasse, Louisiana	Dec. 20, 1972
Navy Fleet Material Support Office Mechanicsburg, Pennsylvania	Feb. 26, 1974
Naval Ship Research & Development Center, Bethesda, Maryland	Feb. 28, 1974
Naval Air Station Lemoore, California	Apr. 25, 1973
Naval Electronics Laboratory Center San Diego, California	May 11, 1973
Naval Undersea Center San Diego, California	June 6, 1973
Naval Station Rota, Spain	June 12, 1973
Navy Ships Parts Control Center Mechanicsburg, Pennsylvania	June 29, 1973
Naval Supply Center Norfolk, Virginia	July 10, 1973
Naval Supply Center, Puget Sound Bremerton, Washington	Aug. 1, 1973
Naval Submarine Base, New London Groton, Connecticut	Aug. 8, 1973
Naval Air Station Corpus Christi, Texas	May 3, 1974
Marine Corps Air Station Cherry Point, North Carolina	June 18, 1974
Naval Air Station Norfolk, Virginia	June 18, 1974
Naval Air Station, North Island San Diego, California	Sept. 19, 1974
AIR FORCE:	
Barksdale Air Force Base Shreveport, Louisiana	Feb. 22, 1974
Fairchild Air Force Base Fairchild Air Force Base, Washington	May 28, 1974
Craig Air Force Base Selma, Alabama	June 5, 1974
Headquarters, 93d Bombardment Wing (SAC) Castle Air Force Base, California	June 21, 1974
Whiteman Air Force Base Whiteman Air Force Base, Missouri	July 10, 1974
U.S. Air Force Accounting and Finance Center, Denver, Colorado	Sept. 4, 1974
Gunter Air Force Base Montgomery, Alabama	Sept. 4, 1974

<u>Activities</u>	<u>Date of report</u>
DEFENSE SUPPLY AGENCY:	
Defense Depot Tracy Tracy, California	May 15, 1973
Defense Construction Supply Center Columbus, Ohio	May 25, 1973
Defense Depot Memphis Memphis, Tennessee	June 13, 1973
Headquarters, Defense Supply Agency Alexandria, Virginia	July 9, 1974



COMPTROLLER

ASSISTANT SECRETARY OF DEFENSE
WASHINGTON, D.C. 20301

3 FEB 1975

Mr. D. L. Scantlebury
Director
Division of Financial and General
Management Studies
U.S. General Accounting Office

Dear Mr. Scantlebury:

The Secretary of Defense has asked that I respond to your letter, dated January 16, 1975, regarding the draft report to the Congress, "Opportunities for Improving Computerized Civilian Payroll Processing Operations." We appreciate the opportunity to review and provide comments prior to its finalization.

We concur with the report content¹ subject to minor revision of certain sentences to bring them in line with more recent developments and other comments below.

1. Reference proposed letter to the President of the Senate.

a. Last paragraph on page 2. Change first sentence to "The Department of Defense has advised us that it is planning a standard system to be used within the Department."

b. Last paragraph on page 3. Change second sentence to "Further, in order to help insure that adequate internal controls and audit trails are included in the system, we are recommending to the Secretary of Defense that representatives of DoD internal audit activities provide appropriate advisory assistance."

c. Second line on page 4. Delete "new single."

2. Reference Enclosure 1.

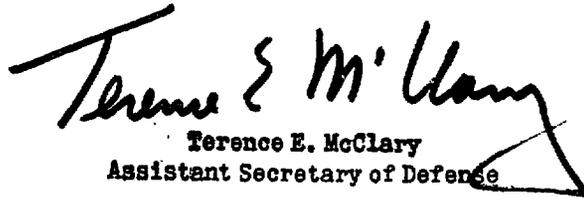
a. Second paragraph on page 2. Change first sentence to "Further, recognizing the need to improve civilian pay and allowance systems, the Assistant Secretary of Defense (Comptroller) has recently completed a study which recommends that the Military Services and Defense Agencies develop a standardized system."

¹GAO footnote: DOD officials informed us that by "report content" the Assistant Secretary means findings, conclusions, and recommendations included in the draft report.

b. Last paragraph on page 12. Change to "With regard to the new standardized system, in order to help insure that adequate internal controls and audit trails are included in the system, we are recommending to the Secretary of Defense that representatives of the DoD internal audit activities provide appropriate advisory assistance."

Although we have studied the feasibility of standardizing payroll systems, we are still in the process of determining the best alternative for its accomplishment. Since such determination has not been concluded, we believe certain comments should be revised to coincide with such deliberations.

Sincerely,


Terence E. McClary
Assistant Secretary of Defense

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