



UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
ROOM 204, 161 PEACHTREE STREET, N.E.
ATLANTA, GEORGIA 30303

FEB 14 1972

Mr. Hammond B. Smith
Regional Director
U.S. Civil Service Commission
240 Peachtree Street, N. W.
Atlanta, Georgia 30303

Dear Mr. Smith:

We have made a review for the settlement of accounts of accountable officers at your office for the period ended June 30, 1971. The review was made pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67).

Our review was completed in January 1972 and was directed primarily toward an evaluation of the procedures and controls relating to receipts and disbursements and included such tests of transactions as we considered necessary. Our examination did not include a review of program activities or procedures and controls related to the automated payroll system.

We reviewed the audit report issued by the Office of Management Analysis and Audits covering its review for the period February 1970 through January 1971.

Although administrative procedures and internal control were generally satisfactory, we found the deficiencies summarized below which we discussed in general with you and in detail with responsible representatives of your office and on which corrective action was taken or promised in most instances.

PROCUREMENT DEFICIENCIES

On several purchase orders of \$2,500 or less, we found no evidence of informal bid solicitation; and purchase terms relating to transportation cost and cash discounts were omitted on the orders.

In one instance we found that a payment was made for a quantity greater than that shown on the receiving document. In another instance a payment was made for a transportation charge although delivery information was not shown on the order.

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The Report on Procurement by Executive Agencies, Standard Form 37, for the period ending June 30, 1971, was understated by \$1,272 because obligations incurred at year end were not reported to the Administrative Officer in a timely manner for inclusion in the report.

DEFICIENCIES IN PERSONNEL ACTIONS
AND REPORTING

Personnel actions for two employees were improperly initiated for periodic step increases due to miscalculation of the required waiting period.

Our review at seven timekeeping locations disclosed that five timekeepers were not maintaining the time and attendance reports on a daily basis as required by 6 GAO 16.2. Also, one timekeeper distributed salary checks contrary to provisions of 6 GAO 15.7.

The Incentive Awards Program Annual Report for fiscal year ending June 30, 1971, was understated by one award for \$150.

INCORRECT MILEAGE GUIDE USED FOR
TRANSPORTATION OF HOUSEHOLD GOODS


In reimbursing employees for the cost of transporting household goods related to change of duty station, distances between points were verified to the Rand McNally Mileage Guide, instead of the Household Carriers Bureau Mileage Guide as required by GSA Bulletin A-2, Attachment A, as supplemented.

In accordance with 8 GAO 12, the records of financial transactions through June 30, 1971, may be sent to the Federal Records Center for storage consistent with the Commission's record management program.

We wish to acknowledge the courtesies and cooperation given representatives of this office and would appreciate your comments on the final actions taken on the matters contained herein.

A copy of this letter is being sent to the Commission's Executive Director and to the Director, Office of Management Analysis and Audits.

Very truly yours,


Regional Manager