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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE

143 FEDERAL OFFICE BUILDING, 50 FULTON STREET
SAN FRANCISCO, CALIFORNIA 94102

IN REPLY REFER TO:

14805

January 5, 1971

Mr. William L. Bowen
Director, Western Service Center
National Park Service
Department of the Interior
450 Golden Gate Avenue, Box 36025
San Francisco, California 94102

DLR 00857

Dear Mr. Bowen:

We have completed a review for the settlement of the accounts of accountable officers of the Western Service Center for fiscal year 1967 through 1969. The review, 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), was completed in July 1970.

While our review disclosed no significant deficiencies, we noted certain matters which we discussed with members of your staff who agreed that corrective action would be taken where practicable. These matters are summarized below for your information and use.

Travel Advances

We noted that in July 1969, the Regional Finance Officer wrote to those employees having excessive or unneeded travel advances and succeeded in reducing the number and amount of the advances. We believe, however, that further policing of travel advances is needed. We noted that advances for permanent changes of station have been outstanding for long periods of time, because the employees had not submitted vouchers and the Service had not taken action to have the employees settle their accounts. The amounts of some advances were in excess of realistic needs, and certain advances were no longer needed or were not needed for intervals of several months.

These conditions were referred to the Chief, Division of Financial Services and Chief of Finance for strengthening of policies and procedures related to travel advances and for more realistic administration of travel advances.

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Mr. William L. Bowen, Dir
Western Service Center, NPS

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Payroll Disbursements

We noted a number of payroll errors involving:

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| a. Four instances of promotions made prior to completion of one year in service in next lower grade - corrected. | \$1,698.32 |
| b. Fifteen instances of promotions given after 52 weeks of service rather than a full year--365 days--as required by the Whitten Amendment - correction promised to the extent practicable | 200.00 |
| c. Three instances of periodic step increases made prior to completion of waiting period - corrected. | 3,070.80 |
| d. One instance of pay set at incorrect rate upon demotion - corrected | 1,972.80 |
| e. One instance of under deduction of Federal income tax - corrected. | <u>120.00</u> |
| Total estimated overpayments in 24 instances | <u>\$7,061.92</u> |

Internal Audits of Imprest Fund Cashiers

As a part of our review for the settlement of accountable officers we evaluated the unannounced audits of imprest fund cashiers.

Unannounced audits of imprest funds are scheduled to be conducted by two responsible disinterested employees at least four times annually. We found that these audits have not been accomplished in some instances for over 12 months.

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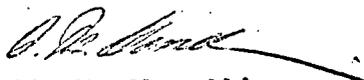
We wish to acknowledge the courtesies and cooperation given our representatives during the review. Your comments and views on the matters discussed in this letter will be appreciated.

Mr. William L. Bowen, Dir
Western Service Center, NPS

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A copy of this letter is being sent to the Director, National Park Service, and to the Director, Office of Survey and Review, Department of the Interior for their information.

Sincerely yours,



A. M. Clavelli
Regional Manager