

Chapter 11: Governance – Audits and Reports

Introduction

This chapter provides the service standards for Admin Offices, Personnel and Administration (P&A) Offices, and Servicing Pay Offices (SPOs). It also provides standardized instructions to perform transactions, audits and run reports.

Discussion

Below are the standards for pay, personnel and administrative (PP&A) procedures supporting military personnel, including the Active and Reserve Components.

All organizational components that perform PP&A actions, including Servicing Pay Offices (SPOs), Personnel and Administration (P&A) Offices and Admin Offices at mission support and operational units, as well as the Pay and Personnel Center (PPC), shall comply with these standards.

- **Accuracy:** Units must complete at least a 95% control rate for all tasks. Processes and internal controls for measuring and determining compliance are approved by PPC Technical Authority.
- **Timeliness:** Section (D) sets the number of business days allowed to complete each task. PPC Technical Authority is authorized to approve changes and is authorized to approve waivers to these standards. All units with P&A offices must promulgate and readily communicate when service to customers will be available.
- **Responsiveness:** HR Technicians must respond to customers within two business days for inquiries and to communicate that a task was received and or initiated.

Tracking: Transparency is key in tracking transactions completed by HR technicians and must be documented using the Customer Service Yeoman Real-Time Information System (CYRIS). Metrics provided by CYRIS are vital to transparency, a key component to customer service, and provide data to improve system integrity.

- **Training:** All SPOs and P&A Offices must conduct four hours of training per month. Training must focus on topics that aid HR technician qualification, professional development, and technical proficiency in the nuances of policy and procedures.

References

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- (a) [Coast Guard Pay Manual, COMDTINST M7220.29 \(series\)](#)
 - (b) [Coast Guard Military Human Resource Record \(CGMHRR\) System, COMDTINST 1080.10 \(series\)](#)
 - (c) [Financial Resource Management Manual – Procedures \(FRMM-P\), COMDTINST M7100.4 \(series\)](#)
 - (d) [Financial Resource Management Manual \(FRMM\), COMDTINST M7100.3 \(series\)](#)
 - (e) [Financial Management Regulation, DoD 7000.14 \(series\), Chapter 67 CONUS COLA](#)
 - (f) [Financial Management Regulation, DoD 7000.14 \(series\), Chapter 68 OCONUS COLA/TLA](#)

This chapter contains the following sections:

In This Chapter

Section	Title	Page
A	Auditing Standard Pay Transactions	11-3
B	Reserve Inactive Duty for Training (IDT) Quarterly Pay Validation Procedures	11-5
C	Quality Assurance Tools	11-7
D	Report Standards	11-9
E	ADMIN/P&A/SPO Standards and Timelines	11-11

Section A: Auditing Standard Pay Transactions

A.1. **Introduction** This section provides the procedures for auditing standard pay transactions entered into DA.

A.2. **Information** It is important that all entities involved in each pay transaction are familiar with each month's payroll processing schedule. Refer to the [Military Accounts Support \(MAS\)](#) webpage for the most up-to-date schedule.

A.3. **Process** All SPOs will ensure that the below process is followed.

Step	Who Does It	What Happens
1	P&A Office	<p>Within two business days after receipt of source documentation:</p> <ul style="list-style-type: none"> • Reviews ALL applicable references to ensure validity of the pay transaction including: <ul style="list-style-type: none"> ➤ Applicable References ➤ JTR ➤ Known Issues ➤ DA User Guides • Enters the pay transaction in DA, ensuring that it is accurate, complete and in compliance with applicable standards and regulations. • Initials and dates any applicable source documents. • Routes the transaction to the SPO.
2	SPO	<p>Within one business day after receipt of the transaction and source documents:</p> <ul style="list-style-type: none"> • Reviews source documents to ensure they are in compliance with applicable standards and regulations, and that they meet audit requirements. • Reviews and verifies that the pay transaction is accurate, complete and in compliance with applicable standards and regulations. <ul style="list-style-type: none"> ➤ If incorrect, returns to the P&A Office. ➤ If correct, approves in DA.
3	P&A Office	<p>On the following business day after the approval:</p> <ul style="list-style-type: none"> • Reviews Pay Calculation Results using the Pay Calculation Results user guide to confirm that the pay transaction computed correctly. • Repeats steps 1-3, if it did NOT.

		<ul style="list-style-type: none"> • Uploads required source documentation into iPERMS IAW with Reference (b).
WARNING:		<p><i>Do not enter/approve any transaction(s) on Payroll Finalization Processing Date. Approving transactions on this date may result in payroll finalization being delayed. It may also delay the opening of the next payroll calendar, preventing P&A Offices and SPOs from entering/approving transactions.</i></p>

Table 11-1 Auditing Process

Section B: Reserve Inactive Duty for Training (IDT) Quarterly Pay Validation Procedures

B.1. Introduction This section explains the Reserve IDT Pay Validation procedures, approved in Reference (c) by the Coast Guard Chief Financial Officer (CG-8C).

All personnel involved in the Reserve IDT process must be familiar with this quarterly process each fiscal year. This process supports timely processing of completed IDTs in DA.

B.2. Discussion The Office of Reserve Affairs (CG-R) sets annual program targets and provides oversight of the centralized IDT account, which provides pay disbursements generated from PPC through approval of completed IDT in DA IAW Reference (c).

Annually CG-R releases The Annual FY Reserve Inactive Duty Requirements, Allocations Designated Unit Pay ALCOAST. This ALCOAST provides guidance on IDT requirements and management. Guidance is included for RFRS staffs at Areas, Districts, and units to validate IDT (IDTs, ATPs and RMPs) that remain in a “Scheduled” status past the specified duty dates in DA. Timely validation of these “Scheduled” IDT periods is critical to managing financial obligations in the centralized IDT account.

B.3. Process This table outlines the IDT quarterly validation process:

Step	Who Does It	What Happens
1	CG-R	No later than 10 business days after the end of the quarter: <ul style="list-style-type: none"> • Prepares and provides the Quarterly IDT Status (QIS) report to LANTAREA, PACAREA and LOG Chiefs of Staff with direction to LANTAREA-1, PACAREA-1 and LOG-1 staffs to initiate the field-level validation process. • Provides a copy of this report to PPC for distribution to the SPOs upon request.
2	District (DXR) & LOG-1 RFRS Staff	Within two business days of receipt, reviews QIS content and works with their units to validate and take corrective action on all outstanding IDT activity.
3	Unit	Upon receipt of the QIS report, has 15 business days to verify, validate and correct all activity within their AOR. <ul style="list-style-type: none"> • Valid IDT periods must be completed and approved for pay without delay. • Invalid IDT periods must be cancelled or rescheduled in DA.

		Units must work with their P&A Offices if they encounter problems with approving or cancelling the past due IDT.
4	SPO	Within three business days of notification, approves appropriate IDT periods for pay as well as any cancellations (as appropriate).
5	CG-R	After the conclusion of the quarterly IDT validation process, cancels any past due “Scheduled” IDT activity that remains in DA.
	NOTE:	For example, the Q2 validation process takes place during the month of April; CG-R will cancel past due “Scheduled” IDT activity for JAN-MAR starting 01 MAY.
	WARNING:	<i>IDT drills that were cancelled after the IDT Quarterly Validation process must NOT be reentered into DA without approval from the member’s servicing District (DXR) or CG-R.</i>

Table 11-2 IDT Quarterly Validation Process

Section C: Quality Assurance Tools

C.1. Introduction This section establishes the process and requirement for Senior Leaders, SPO Chiefs, and P&A Supervisors to proactively utilize the HR Quality Assurance (QA) Tools to help prevent under and overpayments.

The QA Tools are located within the CYRIS Dashboard SharePoint site

C.2. Discussion Historically, System Generated Overpayments (SGOs) have been challenging. Between CY23 and CY24, more than \$10,442,396 in SGOs were made – an average of \$435,099 each month. Therefore, based on discussions between SPOs around the country and the PPC Innovation, Procedures & Governance (IPG) Branch, the HR QA Tools was developed. It gives Yeoman the ability to analyze questionable data elements and make any needed corrections to DA prior to payroll finalization, thus reducing the amount of under and overpayments.

QA Tools pulls suspected entitlement errors from DA, called Monitoring Points. To date, BAH, COLA, OCOLA and SMR entitlement monitoring points have been built.

C.3. Process This table outlines the QA Tools process.

Step	Who Does It	What Happens
1	PPC	<ul style="list-style-type: none"> Every Tuesday and Thursday, IPG will update QA Tools
NOTE:		The processing day of QA Tools may vary.
2	Senior Leaders, SPO Chief &/or P&A Supervisors	Disseminates to SPO, P&A Offices &/or Admin Offices for their required review / action.
3	SPO, P&A Office &/or ADMIN Offices	Takes appropriate action(s) on monitoring point(s) and notifies Senior Leader, SPO Chief &/or P&A Supervisor within three business days.
4	Senior Leaders, SPO Chief &/or P&A Supervisors	<ul style="list-style-type: none"> Validates QA Tools and marks each monitoring point accordingly for PPC-IPG review. If any issues arise when making corrections in DA, submits an online trouble ticket to PPC Customer Care.

<p>NOTE:</p>	<p>Access to QA Tools is available only for those with CYRIS roles of Senior Leader, PAO and P&A Supervisor. Should a Yeoman require access, please ask your Senior Leader to submit a CYRIS role request.</p>
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Table 11-3 QA Tools Process

Section D: Report Standards

D.1. Introduction This section establishes the process to proactively utilize the reports in DA to help prevent under and overpayments.

D.2. Discussion Quality Assurance is a mandated part of the Yeoman’s world of work, and every effort shall be made to use all tools available to eliminate errors and under/overpayments per Refs (a), (e) and (f). In addition to the QA Tools stated in Section C of this chapter, contained herein are other tracking mechanisms and minimum frequency with which they are required to be pulled and reviewed.

D.3. DA Reports, Extracts and Queries DA provides reports, extracts and queries that give P&A Offices and PAOs additional capability to analyze questionable/erroneous data elements and make necessary corrections prior to payroll cutoff. Below is the schedule of activities in DA:

Who Does It	Frequency	Report Name
P&A Office	Daily	<ul style="list-style-type: none"> Airport Terminal using the Airport Terminal user guide.
P&A Office	1-2 Business Days after pay transaction completion	<ul style="list-style-type: none"> Pay Calculation Results using the Pay Calculation Results user guide.
P&A Office	Monthly	<ul style="list-style-type: none"> Active-Duty 6th or 10th Anniversary Query using the Active Duty Anniversary Query user guide. Ext/Rext within 30 days Report using the Extension/Re-Extension Reports user guide. Obligated Service Report using the Obligated Service Report user guide.
SPO	Daily	<ul style="list-style-type: none"> Airport Terminal using the Airport Terminal user guide.
SPO	Weekly	<ul style="list-style-type: none"> FSMS Reserve Orders Discrepancy Report using the Reserve Order Discrepancy Report user guide.
SPO	5 Business Days before Pay Cut	<ul style="list-style-type: none"> FSMS Separation Orders Extract using the Separations Reports user guide. FSMS Separation Rqst Extract using the Separations Reports user guide.

SPO	3 Business Days before pay cut	<ul style="list-style-type: none"> NP500 - Net Pay Difference greater than \$500 using the Suspicious Amount-Net Pay Difference Greater Than \$500 user guide. Payee Warnings Report using the Payee Warnings Report user guide.
SPO	Monthly	<ul style="list-style-type: none"> Begin Extension/Re-Extension Reports using the Extension/Re-Extension Reports user guide. Extensions not Executed using the Extension/Re-Extension Reports user guide.
SPO Chief	ON FINALIZE	<ul style="list-style-type: none"> SPO Payout Roster Report using the Payout Roster user guide. <i>No actions are to be completed on finalize and determined to be the best day to identify upcoming movement of members.</i>

Table 11-4 D.4. DA Reports, Extracts and Queries

Section E: ADMIN/P&A/SPO Standards and Timelines

E.1. **Introduction** This section establishes standards and timelines for ADMIN /P&A/SPO, for all transactions Pay and Non Pay.

E.2. **Discussion** The importance of managing members records and transactions both pay and non-pay in a timely manner is imperative to customer service standards. The below standards have been determined to be a guide in managing staffing size and members records effectively. Standards include records to position ratio and timelines for processing tasks by all offices involved including ADMIN units, P&A offices, and SPO's.

NOTE:

- **Time counting begins when complete paperwork is received during any phase of the transaction**
- **All pay tasks should be completed by paycut- Failure to do so can have a negative impact on members pay.**

E.3. **Standards**

Staffing guidelines are currently based on the following:

- P&A Tech manages 125 records
- P&A Supervisor serves as approver for approximately 500 records
- SPO -Pay Approving Official (PAO) serves as the pay transaction approver for approximately 750 records

The standard processing timelines can be found in the table below

ADMIN/P&A/SPO Standards and Timelines

***All Processing days start when ALL required documentation has been receiving Department- * Non-pay Task - ** No timeline is set for this task ALL PAY TASKS SHOULD BE COMPLETED BEFORE PAY CUT				Pay Task	Non-Pay Task	
Task Type	***Total Days	Routing Dept	Days for P&A	Final Approval	Days for PAO	Pay Issue
ACCESSIONS / RETENTIONS / SEPARATIONS						
Accession	10	P&A	7	PAO	3	Yes
DD-214 Draft	10	P&A	10	Supervisor	*	No
Discharge- SEP Orders	10	Admin/P&A	5	PAO	5	Yes
Involuntary Retention	6	P&A	3	PAO	3	Yes
Reenlistment/Extension Contract (Initiate)	6	Admin/P&A	6	Supervisor	*	No
Reenlistment/Extension Contract (Approvals)	6	P&A	3	PAO	3	Yes
RELAD- SEP Orders	10	Admin/P&A	5	PAO	5	Yes
Retirement- SEP Orders	10	Admin/P&A	5	PAO	5	Yes
TEMP Separation- SEP Orders	10	Admin/P&A	5	PAO	5	Yes
ADMINISTRATIVE FUNCTIONS						
Annual Validations (SGLI/4170...)	**	Admin/P&A	**	Tech	**	No
Member Counseling /Assistance	**	Admin/P&A	**	Tech	**	No
Credible Service Request (SOCSS/TOSS)*	5	Admin/P&A	3	PAO	2	No
Government Travel Credit Card (GTCC)	5	Admin/P&A	5	Supervisor	*	No
Dependency Update	5	Admin/P&A	5	Supervisor	*	No
iPERMS Upload	2	Admin/P&A	2	Tech	*	No
Name Change	5	Admin/P&A	5	Supervisor	*	No
Request for Information	5	Admin/P&A	5	Supervisor	*	No
Service Validation/Employment Verification	5	Admin/P&A	5	Supervisor	*	No
Tax Exemption Request	3	Admin/P&A	2	PAO	1	Yes
Tax-State Residence Change	3	Admin/P&A	3	Tech	*	Yes
Trouble Ticket Request	5	Admin/P&A	5	Supervisor	*	No
Uncategorized - General Assistance	5	Admin/P&A	5	Tech	**	No
Weight Entry	**	Admin/P&A	**	Tech	**	No
CAREER DEVELOPMENT						
3307 (Administrative Remarks)	2	Admin/P&A	2	Tech	*	No
Advancements/Promotions	4	Admin/P&A	2	PAO	2	Yes
Award Entry	5	Admin/P&A	5	Tech	*	No
Career Dev. Worksheet (Advanced Only)	5	Admin/P&A	3	PAO	2	Yes
Career Dev. Worksheet (CG 2030)	5	Admin/P&A	3	PAO	2	Yes
Competency/Training Addition (DA/TMT)	5	Admin/P&A	5	Tech	*	No
Electronic Based Distributed Learning (EBDL)* (pay)	5	Admin/P&A	3	PAO	2	*
Electronic Based Distributed Learning (EBDL)	2	Admin/P&A	2	Supervisor	*	No

ADMIN/P&A/SPO Standards and Timelines

***All Processing days start when ALL required documentation has been receiving Department- * Non-pay Task - ** No timeline is set for this task ALL PAY TASKS SHOULD BE COMPLETED BEFORE PAY CUT				Pay Task	Non-Pay Task	
Task Type	***Total Days	Routing Dept	Days for P&A	Final Approval	Days for PAO	Pay Issue
PAY & ALLOWANCE/ENTITLEMENTS						
Advance Pay / Advance BAH	6	Admin/P&A	3	PAO	3	Yes
Aviation Incentive Pay (AvIP)	5	P&A	3	PAO	2	Yes
Basic Housing Allowance (BAH) Start/Stop	5	Admin/P&A	3	PAO	2	Yes
Bonuses Request	5	Admin/P&A	5	Supervisor	*	No
Career Sea Pay/Premium (Start/Stop)	5	Admin/P&A	3	PAO	2	Yes
Cost of Living Allowance (COLA/OCOLA)	5	P&A	3	PAO	2	Yes
Direct Deposit	2	Admin/P&A	2	Tech	*	No
Diving Duty Pay	5	P&A	3	PAO	2	Yes
Family Separation Allowance (FSA/FSSA)	5	Admin/P&A	3	PAO	2	Yes
Flight Deck Hazardous Incentive Pay (FDHIDP)	5	P&A	3	PAO	2	Yes
Flight Duty Hazardous Duty (HAZPAY)	5	P&A	3	PAO	2	Yes
Foreign Language Proficiency Pay (FLPP)	5	Admin/P&A	3	PAO	2	Yes
Hardship Duty Pay-Location (HDP-LDA)	5	Admin/P&A	3	PAO	2	Yes
Hazardous Duty Incentive Pay (HDIP)	5	Admin/P&A	3	PAO	2	Yes
Hostile Fire/Imminent Danger Pay (HFP/IDP)	5	Admin/P&A	3	PAO	2	Yes
Leave Correction	4	Admin/P&A	2	PAO	2	Yes
Non-Receipt of Pay	2	Admin/P&A	1	PAO	1	Yes
Overseas Housing Allowance (OHA) Start/Stop	3	Admin/P&A	2	PAO	1	Yes
Pay Correction	5	Admin/P&A	3	PAO	2	Yes
QA Tools Correction	3	Admin/P&A	**	PAO	3	Yes
Reserve Orders Entitlements (Start/Stop)	4	Admin/P&A	2	PAO	2	Yes
Special Duty Assignment Pay (SDAP) Start/Stop	5	Admin/P&A	3	PAO	2	Yes
Standard Meal Rate (SMR) REFUND	5	Admin/P&A	3	PAO	2	Yes
Standard Meal Rate (SMR) Start/Stop	5	Admin/P&A	3	PAO	2	Yes
Uniform Allowance	5	Admin/P&A	3	PAO	2	Yes
MOVEMENT OF PERSONNEL						
Amendments (PCS/ TDY/ RSV)	3	Admin/P&A	3	Supervisor	*	No
Temporary Lodging Allowance Claims (TLA)	7	Admin/P&A	7	Supervisor	*	No
Travel Claim Assistance	3	Admin/P&A	3	Tech	*	No
Travel Advances	4	Admin/P&A	4	Supervisor	*	No
Household Goods (HHG)	5	P&A	5	Tech	*	Yes
Orders Cancellation	5	Admin/P&A	3	PAO	2	Yes
PCS Departing Approval	3	Admin/P&A	2	PAO	2	Yes
PCS Orders	10	P&A	10	Supervisor	*	No
PCS Reporting	5	Admin/P&A	3	PAO	2	Yes
PCS Reporting Entitlements (BAH/COLA/DMR)	4	Admin/P&A	**	PAO	4	Yes
Reserve Orders (ADT/MOB/DEMOB/...)	6	Admin/P&A	6	Supervisor	*	No
TDY Orders	5	Admin/P&A	5	Supervisor	*	No
PERFORMANCE & DISCIPLINE						
Disciplinary Action	2	Admin/P&A	1	PAO	1	Yes