

Chapter 11: Governance – Audits and Reports

Introduction This chapter provides the standardized instructions to perform audits and run reports.

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Section A: Auditing Standard Pay Transactions

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

A.2. **References** (a) [Coast Guard Pay Manual, COMDTINST M7220.29 \(series\)](#)
(b) [Coast Guard Military Human Resource Record \(CGMHRR\) System, COMDTINST 1080.10 \(series\)](#)

A.3. **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.4. **Process** All SPOs will ensure that the below process is followed.

Step	Who Does It	What Happens
1	P&A Office	Within 2 business days after receipt of source documentation: <ul style="list-style-type: none"> • Reviews ALL applicable references to ensure validity of the pay transaction including: <ul style="list-style-type: none"> ➤ Reference (a) ➤ 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	Within 1 business day after receipt of the transaction and source documents: <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	On the following business day after the approval:

		<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. • Uploads required source documentation into iPERMS IAW with Reference (b).
<p>WARNING:</p>		<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 (a) 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. References

(a) CG-8C memo 7100 of 11 Aug 17 (NOTAL)

(b) [Financial Resource Management Manual – Procedures \(FRMM-P\), COMDTINST M7100.4 \(series\)](#)

(c) [Financial Resource Management Manual \(FRMM\), COMDTINST M7100.3 \(series\)](#)

B.3. 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 (b).

CG-8C approved interim financial procedures, to be directed by CG-R, for action by RFRS staffs at Areas, Districts, and units to validate IDT periods (IDTs, ATPs and RMPs) that remain in a “Scheduled” status past the specified duty dates in DA IAW Reference (a). Timely validation of these “Scheduled” IDT periods is critical to managing financial obligations in the centralized IDT account.

B.4. 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 2 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	<p>Upon receipt of the QIS report, has 15 business days to verify, validate and correct all activity within their AOR.</p> <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. <p>Units must work with their P&A Offices if they encounter problems with approving or cancelling the past due IDT.</p>
4	SPO	<p>Within 3 business days of notification, approves appropriate IDT periods for pay as well as any cancellations (as appropriate).</p>
5	CG-R	<p>After the conclusion of the quarterly IDT validation process, cancels any past due “Scheduled” IDT activity that remains in DA.</p>
NOTE:		<p>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.</p>
WARNING:		<p><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></p>

Table 11-2 IDT Quarterly Validation Process

Section C: Quality Assurance Tool

C.1. Introduction This section establishes the process for SPOs to proactively utilize the HR Quality Assurance (QA) Tool to help prevent under and overpayments.

The QA Tool is located on the [PPC HR Business Analysis Team](#) SharePoint site.

C.2. Reference (a) [Coast Guard Pay Manual, COMDTINST M7220.29 \(series\)](#)

C.3. Discussion Historically, System Generated Overpayments (SGOs) have been challenging. Between CY20 and CY21, more than \$12,604,286 in SGOs were made – an average of \$525,179 each month.

Therefore, based on discussions between SPOs around the country and the PPC Human Resources Business Analysis Team (HR BAT), the HR QA Tool was developed. It gives SPOs 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.

The HR QA Tool pulls suspected entitlement errors from DA, called Quality Assurance Monitoring Points. To date, BAH, COLA, OCOLA and CG SMR entitlement monitoring points have been built.

C.4. Process This table outlines the QA Tool process.

Step	Who Does It	What Happens
1	PPC	<ul style="list-style-type: none"> Every Tuesday and Thursday, will notify the SPO Chief of a completed QA Tool Report.
NOTE:		<p>The day of the QA Tool Report may vary if falling on day of finalization or pay cut.</p>
2	SPO Chief	Receives notification and disseminates to AOR/SPO for their required review/action.
3	P&A Office	Takes appropriate action(s) on monitoring point(s) and notifies SPO POC within two business days.
4	SPO	<ul style="list-style-type: none"> Reviews and approves pay action(s) prior to next pay cutoff. If any issues arise when making corrections in DA, submits an online trouble ticket to PPC Customer Care. Provide QA Tool feedback to PPC HRBAT to show action(s) taken within three business days.

<p>NOTE:</p>	<p>Access to the QA Tool is restricted. Should a SPO Yeoman require access, the SPO Chief will email the PPC HR BAT Team with the member's name, EMPLID and reason for need. Approved QA Tool access requests will be completed ASAP.</p>
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Table 11-3 QA Tool 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.
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- D.2. **Reference** (a) [Coast Guard Pay Manual, COMDTINST M7220.29 \(series\)](#)
 (b) [Financial Management Regulation, DoD 7000.14 \(series\), Chapter 67 CONUS COLA](#)
 (c) [Financial Management Regulation, DoD 7000.14 \(series\), Chapter 68 OCONUS COLA/TLA](#)
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- D.3. **Discussion** QA 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), (b) and (c). In addition to the QA Tool 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.
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- D.4. **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 Paycut Roster Report using the Paycut 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

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