



UNITED STATES GENERAL ACCOUNTING OFFICE
 REGIONAL OFFICE
 7014 FEDERAL BUILDING, 1961 STOUT STREET
 DENVER, COLORADO 80202

092913

July 8, 1970

Commander
 Department of the Air Force
 APO San Francisco 96270



Dear Sir:

We have made an audit of the travel and military pay vouchers submitted by the accounting and finance office at Wakkannai Air Station for the period January 1 through September 30, 1969. Documents included in our sample were selected by using generally accepted statistical methods.

We examined 214 of the 1,117 travel vouchers. We found two errors for \$8.20, a rate of 0.9 errors per 100 travel vouchers. The travel voucher median error rate for Air Force stations is 1.1 errors per 100 vouchers.

Our examination of military pay vouchers disclosed no errors.

In our letter report dated December 23, 1968, we advised you of our findings in the audit of vouchers for the period April 1, 1967 through March 31, 1968. The following is a comparison of the error rates found in the prior and latest audits:

<u>Type of document</u>	<u>Errors per 100 vouchers</u>	
	<u>Prior audit</u>	<u>This audit</u>
Travel vouchers	4.0	0.9
Military pay vouchers	0.0	0.0

One of the objectives of our reporting is to enable you to judge the performance of personnel who are responsible for the quality of disbursements at your station. Since our audit included payments from January 1 through September 30, 1969, our findings may not be indicative of your current operations.

Sincerely yours,

S. D. McElyea
 Regional Manager

cc: Comptroller of the Air Force
 Commander, HQ, USAFSS
 Commander, AFAPC
 Auditor General Representative,
 AFAPC

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