UNITED STATES GENERAL ACCOUNTING OFFICE

REGIONAL OFFICE

2006 WASHINGTON BOULEVARD BUILDING

234 STATE STREET

DETROIT, MICHIGAN 48226

OCT 19 1972

Commanding Officer
U.S.S. WALLACE L. LIND (DD-703)
FPO San Francisco

Dear Sir:

Our review of financial transactions in the accounts
of the U.S.S. LIND for the 6 months ended December 31, 1971,
disclosed numerous errors in pay records and vouchers.
These errors resulted in over or underpaying crew members
and, in some instances, improper leave balances.

Our findings indicate a particular need for increased
proficiency in processing and paying travel claims. For
instance, the most common errors we found involved:

-- failure to pay per diem while en route between
   stations,

-- failure to make proper deductions for meals,

-- use of wrong rates in computing per diem,

-- erroneous computation of per diem, and

-- use of incorrect distances in determining
   allowable mileage.

Other errors involved inaccurate leave accounting, incor-
rect computation of pay, and use of the wrong rate in
determining cost of living allowances. The errors are
summarized in an appendix.

We were unable to pinpoint responsibility or deter-
mine the causes of the errors since our review was limited
to records at the Navy Finance Center, Cleveland. However,
we believe the number of travel related errors could be
substantially reduced if disbursing personnel became more

familiar with the Joint Travel Regulations and used more care in performing routine tasks. The other errors identified appear to be the type that can be prevented with adequate verification and supervisory review procedures.

We are bringing this information to your attention so that you can take action to preclude future errors. To assist you in determining causes, we are enclosing information copies of our informal inquiries. We would appreciate your comments on the causes and actions taken. Please let us know if you need additional information.

Sincerely yours,
C. H. MOORE

C. H. Moore
Regional Manager

Enclosures -- 2
  Appendix
  Copies of informal inquiries (8)

cc: Comptroller of the Navy
    Commander, Cruiser Destroyer Force, Pacific Fleet
    Director, Navy Military Pay System
    Commanding Officer, Navy Finance Center, Cleveland
    Commanding Officer, Navy Regional Finance Center,
     Pearl Harbor
    Director, Naval Area Audit Service, San Diego

U. S. GENERAL ACCOUNTING OFFICE
DETROIT REGIONAL OFFICE

U.S.S. WALLACE L. LIND (DD-703)
JULY 1 THROUGH DECEMBER 31, 1971

EXTENT OF ERRORS

TYPE OF RECORD	TOTAL	NUMBER REVIEWED	NUMBER OF ERRORS	RECORDS WITH ERRORS	
				Number	Percent
Military travel vouchers	51	51	35	25	49
Miscellaneous vouchers	19	19	21	4	21
Military pay records	192	96	13	10	10

SUMMARY OF ERRORS

TYPE OF ERROR	NUMBER	OVERPAYMENT	UNDERPAYMENT
MILITARY TRAVEL VOUCHERS			
Per Diem			
Not paid while en route between stations	9		$ 38.04
Meals - deductions	9	$ 28.03	2.50
Wrong rate	4	215.00	8.10
Exceeded constructive travel	3	11.15	
Computation	1	2.00	
Mileage			
Incorrect distance	3	10.50	
Not paid on change of station	1		64.92
Used wrong port as point of origin	1	33.30	
Dependent's Travel Allowances			
Incorrect distance	4	12.99	1.20
Subtotal	35	$312.97	$114.76

BEST DOCUMENT AVAILABLE

TYPE OF ERROR	NUMBER	OVERPAYMENT	UNDERPAYMENT
MISCELLANEOUS VOUCHERS			
Training Duty			
Mileage - incorrect distance, not authorized when transportation request is furnished	9	$233.76	$ 5.76
Per diem - incorrect computation	5	2.00	16.60
Per diem - constructive travel	2	5.60	8.25
Per diem - in mileage status	1	8.00	
Basic pay - wrong rate	2	8.40	28.42
Unused transportation request not returned	1	4.61	
Taxi fare not reimbursable for unofficial travel	1	3.00	
Subtotal	21	$265.37	$ 59.03
MILITARY PAY RECORDS			
Pay and Allowances			
Incorrect computation/ extension	3	4.12[a]	1.50
Housing and cost of living allowance - wrong rate	2		16.20
Excess leave - wrong number of days	1	85.16[a]	
Lump sum leave - wrong number of days	1		30.60
Subsistence allowance - paid per diem	1	10.28	
FICA tax - duplicate deduction	1		10.77
Subtotal	9	$ 99.56	$ 59.07
Total monetary errors	65	$677.90	$232.86

[a]Other disbursing officer error - not corrected when closing pay record

TYPE OF ERROR	NUMBER	OVERSTATED	UNDERSTATED
MILITARY PAY RECORDS (continued)			
Leave Accounting			
Balance computed incorrectly	1	20 days	
Not charged	1	15 days	
Incorrect computation - delay en route	1		1 day
Excess travel time - not charged	1	1 day	
Total leave errors	4	36 days	1 day
Total all errors	69		