



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

April 17, 1972

Commander
 Seymour Johnson Air Force Base
 North Carolina 27530

Dear Sir:

Our audit of documents supporting payments by the accounting and finance office (AFO) at your installation for the period July 1, 1970, through March 31, 1971, which included military pay records (MPRs) of out-of-service personnel, travel, commercial (other than imprest fund vouchers and cost-type contract payments), and temporary lodging allowance (TLA) vouchers disclosed the following:

	MPRs out-of-service <u>personnel</u>	Travel <u>vouchers</u>	Commercial <u>vouchers</u>	TLA <u>vouchers</u>
Total documents	1,152	11,956	8,767	4
Statistical sample audited	110	143	144	4
Number of errors	5	2	0	1
Amount of errors	\$306.26	\$39.83	---	\$25.70
Error rate	4.5	1.4	---	25.0
Median error rate for Air Force stations	4.8	0.8	---	14.5
Estimated errors	50	170	---	---
Estimated amount	\$3,100	\$3,400	---	---

The attachment lists the documents on which the errors were found and cites any applicable regulations.

The Air Force Accounting and Finance Center (AFAFC) examined the MPRs, for in-service personnel, closed by the AFO at your installation as of March 31, 1971, and reported its findings to you by AFAFC Form O-510, Examination Summary.

Our prior letter report dated February 25, 1970, covering the audit of MPRs and vouchers for the period April 1 through December 31, 1968, included nine errors for MPRs of out-of-service personnel (error rate of 8.8) and one error for travel vouchers (error rate of 0.5).

If these findings for the period ending March 31, 1971, are indicative of current operations, it is apparent that your controls for

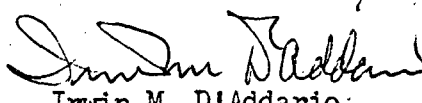
[Seymour Johnson AFB, Audit of Military Pay]
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Commander
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-2-

commercial voucher payments are satisfactory. The extensive training program initiated to improve accuracy of MPR payments, as stated in your reply of March 11, 1970, apparently has been partially effective as improvement is noted in this area since the prior audit. The error rate for travel vouchers, however, has increased slightly since the prior audit.

Sincerely yours,



Irwin M. D'Addario
Regional Manager

Attachment

cc: Comptroller of the Air Force
Commander, HQ, TAC
Commander, AFAFC
Auditor General Representative,
AFAFC

SUMMARY OF ERRORS DISCLOSED IN THE AUDIT OF
JULY 1, 1970, THROUGH MARCH 31, 1971, ACCOUNTS OF
SEYMOUR JOHNSON AIR FORCE BASE, NORTH CAROLINA, DSSN 5900

<u>Payee</u>	<u>Period of account</u>	<u>Amount</u>	<u>Explanation of error</u>
<u>MILITARY PAY RECORDS OF OUT-OF-SERVICE PERSONNEL</u>			
<u>Accrued Leave</u>			
Cobb, James W., E-5 244 74 2339	Aug 1970	\$ 83.36 O/P ^a	Leave taken August 18 through 28, 1969, and November 24 through December 4, 1969, not posted to leave record. Basic pay should be computed at rate of \$371.10 per month (E-5, over 4 years' service) rather than \$355.50 per month (E-5, over 3 years' service).
Gillenwater, Noah L., E-4 265 80 1534	Dec 1970	58.60 O/P ^a	Leave taken August 4 through 8, 1969, not posted to leave record.
<u>Mileage on separation</u>			
Ocepels, Paul J., E-4 560 62 2260	Jul 1970	123.72 U/P ^b	Correct common carrier distance from Seymour Johnson AFB, North Carolina, to Montclair, California, is 2,662 miles rather than 600 miles. DD Form 753.
Steen, Ronald D., E-4 332 40 7132	Sep 1970	17.70 O/P	Correct common carrier distance from Seymour Johnson AFB, North Carolina, to St. Louis, Missouri, is 966 miles rather than 1,261 miles. Page 1152, AFM 177-135.
<u>Basic pay</u>			
Cobb, James W., E-5 244 74 2339	Jul 1970	22.88 U/P ^c	Pay should be computed at rate of \$371.10 per month (E-5, over 4 years' service) rather than \$355.50 per month (E-5, over 3 years' service).

<u>Voucher number</u>	<u>Payee</u>	<u>Period of account</u>	<u>Amount</u>	<u>Explanation of error</u>
<u>TRAVEL VOUCHERS</u>				
<u>Per diem (military)</u>				
T-7233	Waldman, Martin	Nov 1970	\$ 21.08 U/P	Incorrect rates for duty at Hickam AFB, Hawaii (November 5, November 11/10, and November 18/17, 1970) and at Kadana AB, Okinawa (November 6/7, November 8, November 13/14, and November 15, 1970). (International dateline involved.) JTR, vol. 1, appendix A
T-7283	Griffin, Richard L.	Nov 1970	18.75 U/P	Incorrect rates for duty at Hickam AFB, Hawaii (November 5, November 11/10, November 12, and November 18/1970) and at Kadana AB, Okinawa (November 6/7, November 8, November 13/14, and November 15, 1970. (International dateline involved.) JTR, vol 1, appendix A.

MILITARY PAY VOUCHERS

Temporary lodging allowance

P-215	Miskiewicz, William S.	Aug 1970	25.70 U/P ^b	Reduction for BAS not required effective June 1, 1969. JTR, par. M4300-4.
	171 20 4647			

- ^aNotice of exception issued
- ^bNotice of apparent underpayment issued to AFAPC
- ^cReported in connection with notice of exception