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

July 31, 1972

Commander
Defense Contract Administration
Services Region, St. Louis
1136 Washington Avenue
St. Louis, Missouri 63101

Dear Sir:

We have made an examination of the March, 1972 voucher account submitted by Major J.P. Barrow under Air Force disbursing symbol 5914. Our review was made at the Air Force Accounting and Finance Center and consisted of a detailed examination of vouchers selected through the use of generally accepted statistical methods. Payments under cost reimbursement-type contracts, which are subject to site examination by the General Accounting Office, were not considered.

We audited 75 of the 1,445 commercial vouchers submitted in the March 1972 account. Our review disclosed two errors which are explained in the attachment. These two errors result in a rate of 2.7 compared to the Air Force-wide rate of 0.1. You were previously advised in our letter report of July 30, 1970 that the audit of the January 1970 vouchers disclosed two errors out of 107 disbursing vouchers audited, an error rate of 1.8.

We are furnishing the results of our audit as a matter of information for whatever action you consider appropriate.

Sincerely yours,

Irwin M. D'Addario
Irwin M. D'Addario
Regional Manager

Attachment

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

BEST DOCUMENT AVAILABLE

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SUMMARY OF ERRORS DISCLOSED IN THE AUDIT OF
MARCH 1972 ACCOUNTS OF
DEFENSE CONTRACT ADMINISTRATION SERVICES REGION, ST. LOUIS, MISSOURI, DSSN 5914

<u>Voucher number</u>	<u>Payee</u>	<u>Amount</u>	<u>Explanation of error</u>
COMMERCIAL VOUCHERS			
S-171-27	Westholt Mfg., Inc.	\$ 27.66 U/P ^a	Correct amount due per attached invoice No. 364082 dated March 2, 1972, is \$1,051.32 (\$1,056.60 less discount of \$5.28) rather than \$1,023.66 (\$1,028.80 less discount of \$5.14).
S-167-39	Delavan Mfg. Co.	100.00 U/P ^a	Total of attached invoices for call No. 1 is \$7,183.70 rather than \$7,083.70.

^aNotice of apparent underpayment issued to AFAFC.

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