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

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October 31, 1973



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Commander
Minot Air Force Base
North Dakota 58701

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Dear Sir:

We are pleased to report that our audit of travel and temporary lodging allowance (TLA) vouchers paid by the accounting and finance officer (AFO) at your installation for the period May 1 through 31, 1973, disclosed no errors. We did note, however, that on 18 of the 171 travel vouchers in our sample, the sign out/in times and dates were not shown as a part of the travel itinerary, as required by paragraph 40111f(1) of Air Force Manual (AFM) 177-103 and paragraph 11-3n, Volume III of AFM 177-373. Seventeen of the vouchers did not show sign out and sign in times and dates on the itineraries, and one voucher did not show a sign in time and date. Nine of the seventeen vouchers carried the notation "member failed to sign out or in." In those instances where the sign out/in times and dates are missing from the itinerary, the cited regulation requires that the voucher be supported by an acceptable explanation.

We also examined the travel vouchers of military members for accuracy of computation of delay en route chargeable as leave and for timeliness of input of leave information to the members' centralized leave accounts. This is in addition to the Interim Leave System examination, the results of which were reported to you by our letter of May 1, 1973.

Of the 171 travel vouchers in our sample, 48 vouchers showed delay en route. Our examination of these 48 vouchers (which involved 54 periods of leave) showed that the periods of leave on 50 of the cases were transmitted with the correct number of days. The attachment lists travel vouchers where leave was not charged or where leave was incorrectly computed. In the majority of the cases, the periods of leave were entered on the Daily Transaction Listing on a timely basis after payment was made for the travel.

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Air Force Accounting and Finance Center (AFAFC) examines, on a monthly basis, a sample of the travel vouchers paid by the AFO at your installation. In our letter of May 1, 1973, we reported that its examination of 45 travel vouchers involving delay en route for the period July through December 1972 disclosed four instances of leave charges incorrectly computed. For the period January through May 1973, its examination of 42 additional travel vouchers which involved delay en route disclosed four periods of leave that were not posted and two periods of leave that were incorrectly computed. Your reply of May 16, 1973, reported that preventive measures were being taken by the AFO to reduce this type of error, which included more aggressive training programs, closer surveillance by the unit supervisor and independent review by the Quality Assurance Unit. These actions, we believe, should aid in eliminating leave errors.

Our prior letter dated April 21, 1972, covering the audit of documents for the period July 1, 1970 through March 31, 1971, reported 33 errors for TLA vouchers (error rate 23.9) and no errors for travel vouchers.

The findings of our current audit indicate that your controls for travel and TLA computations are satisfactory. The use of a check list for each TLA payment, as reported in your reply of May 11, 1972, has apparently been effective.

The results of our audit of leave taken in connection with travel cannot be compared with prior audit results because the present procedures went into effect on October 1, 1971.

We would appreciate being advised of the actions taken to correct the leave accounts of those members listed on the attachment, including the date the correction appears on the Daily Transaction Record. We would also appreciate advice of actions taken to assure

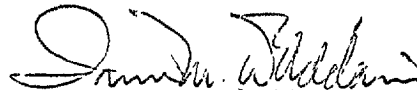
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sign in/out times are shown as a part of the travel itinerary, or that the voucher is supported by an explanation showing the reason the member did not or could not sign in or out.

Sincerely yours,


Irwin M. D'Addario
Regional Manager

Attachment

cc: Comptroller of the Air Force
Commander in Chief, HQ, SAC
Commander, AFAFC
Chief, Air Force Audit Agency Office,
AFAFC

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