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

April 18, 1973

Commander
Department of the Air Force
APO New York 09240



Dear Sir:

Our audit of travel, commercial (other than cost-type contract payments) and temporary lodging allowance (TLA) vouchers paid by the accounting and finance officer (AFO) at Brindisi Air Station for the period November 1 through 30, 1972, disclosed four errors in a sample of 56 TLA voucher payments, an error rate of 7.1 compared to the Air Force-wide error rate of 11.9. Attachment I lists the vouchers on which the errors were found, with explanations.

In addition to our audit of travel vouchers for monetary errors, we examined the 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.

Of the 120 travel vouchers in our sample 31 showed delay en route. We are pleased to report that our examination of these 31 vouchers (which included 34 periods of leave) showed that all periods of leave were transmitted for posting with the correct number of days. In the majority of the cases, the leave periods were entered on the Daily Transaction Listings on a timely basis after payment was made for the travel.

In our informal inquiry (GAO Form 3010) dated February 14, 1973, to the AFO at your installation (Attachment II) we requested additional information with respect to some travel performed in a non-medical attendant status. We cannot determine the effect the requested information will have on your error statistics since no reply has been received to date.

The 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. For the period June 1 through November 30, 1972, its examination of 59 travel vouchers which involved delay en route disclosed one period of leave incorrectly computed.

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Our prior letter dated October 29, 1971, covering the audit of vouchers for the period July 1, 1970 through March 31, 1971, reported one error for travel vouchers (error rate 0.8) and two errors for TLA vouchers (error rate 1.4).

The findings of our current audit indicate that your controls for travel and commercial voucher payments are satisfactory. We note, however, that the error rate for TLA vouchers, although less than the Air Force-wide error rate, has increased since the prior audit.

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

We are furnishing the results of our audit as a matter of information for whatever action you consider appropriate. A reply to our informal inquiry would be appreciated.

Sincerely yours,


Irwin M. D'Addario
Regional Manager

Attachments - 2

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

