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UNITED STATES GENERAL ACCOUNTING OFFICE  
REGIONAL OFFICE  
2006 WASHINGTON BOULEVARD BUILDING  
234 STATE STREET  
DETROIT, MICHIGAN 48226

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MAR 21 1974

Commanding Officer  
U.S.S. BREWTON (DE-1086)  
FPO San Francisco



Dear Sir:

We have reviewed selected financial transactions in the accounts of the U.S.S. BREWTON for the 6 months ended June 30, 1973. Of the 384 records we examined, 31 had errors--an error rate of 8 percent. These errors, summarized in the appendix, resulted in overpayments, underpayments, and incorrect leave balances.

Errors in military pay records were predominant. The most serious problem appears to be in payroll posting and verification procedures. We found four payments not posted--two to a serviceman with access to pay records--and one payment posted in the wrong amount. These findings indicate a need for attention in this area. Other errors included incorrect totals of cash and check payments and erroneous computation of leave balances.

We were unable to pinpoint responsibility or determine specific causes of the errors since our review was limited to records at the Navy Finance Center, Cleveland. However, errors of these types are usually attributed to the disbursing office and can be minimized by better verification procedures and supervisory reviews.

We are bringing this information to your attention so you can take action to preclude future errors. We would appreciate your comments on the causes and actions

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taken. To assist you, we are enclosing information copies of informal inquiries. 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 (10)

cc: Comptroller of the Navy (NCD-3)  
Comptroller of the Navy (NCF-4)  
Commanding Officer, Navy Finance Center, Cleveland  
Commanding Officer, Navy Regional Finance Center,  
San Diego  
Director, Naval Area Audit Service, San Diego

U. S. GENERAL ACCOUNTING OFFICE  
DETROIT REGIONAL OFFICE

U.S.S. BRENTON (DH-1086)  
JANUARY 1 THROUGH JUNE 30, 1973

EXTENT OF ERRORS

<u>TYPE OF RECORD</u>	<u>TOTAL</u>	<u>REVIEWED</u>	<u>ERRORS</u>	<u>RECORDS WITH ERRORS</u>	
				<u>Number</u>	<u>Percent</u>
Military travel vouchers	471	235	6	6	5
Miscellaneous vouchers	19	19	2	2	10
Military pay records	258	130	24	25	18
Totals	<u>748</u>	<u>384</u>	<u>32</u>	<u>31</u>	<u>8</u>

SUMMARY OF ERRORS

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>MILITARY TRAVEL VOUCHERS</u>			
<u>Per Diem</u>			
Meals/quarters - deductions Not paid while on route between stations	3	\$ 3.36	\$ 21.20
	2		11.68
<u>Mileage</u>			
Not paid on permanent change of station	1		6.48
Subtotal	6	\$ 3.36	\$ 39.53
<u>MISCELLANEOUS VOUCHERS</u>			
<u>Shore Patrol</u>			
Meals - wrong rate	1		\$ 5.50
<u>Training Duty</u>			
Not paid mileage to and from training duty station	1		3.72
Subtotal	2		\$ 9.22

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>MILITARY PAY RECORDS</u>			
<u>Pay and Allowances</u>			
Payroll - payment not posted or posted in wrong amount	5	\$284.00	
Cash/check payments - incorrectly totaled	2	167.00	
Sea duty pay - wrong rate	1	5.03	
Clothing allowance - prior to entitlement	1	20.93	
Computation/extension	1	70.00	
Basic pay - incorrect adjustment	1	4.31	
Subtotal	<u>11</u>	<u>\$651.28</u>	
Total monetary errors	<u>10</u>	<u>\$554.64</u>	<u>\$ 48.55</u>

OVERSTATED

UNDERSTATED

Leave Accounting

Balance computed incorrectly	<u>15</u>	<u>67 days</u>	<u>9 days</u>
Total all errors	<u>32</u>		