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

May 22, 1974



LM093138

Commander  
Department of the Air Force  
APO New York 09677

Dear Sir:

Our audit of travel and temporary lodging allowance (TLA) vouchers paid by the accounting and finance officer (AFO) at Goose Air Base for the period October 1 through 31, 1973, disclosed the following:

	<u>Travel vouchers</u>	<u>TLA vouchers</u>
Total documents	167	18
Statistical sample audited	84	18
Number of errors	4	18
Amount of errors	\$46.55	\$854.83
Error rate	4.8	100.0
Air Force-wide error rate	1.3	8.5
Estimated errors	8	--
Estimated amount	\$90.00	--

Our review included all travel vouchers (3) of \$500 or more and a statistical sample (81) of the remaining travel vouchers in the account, plus all of the TLA payments.

All of the travel voucher errors involved payments of per diem allowances to civilian employees and all of these occurred on the vouchers in amounts of less than \$500. Attachment I lists the travel and TLA vouchers on which the monetary errors were found, with explanations.

Our prior letter dated January 31, 1972, covering the audit of documents for the period July 1, 1970 through March 31, 1971, reported one error for travel vouchers (error rate 0.4) and two errors for TLA vouchers (error rate 9.5).

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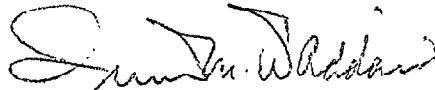
We are concerned with the increase in the travel and TLA error rates since the prior audit.

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. Of the 84 travel vouchers in our sample, 16 showed delay en route. We are pleased to note that our examination of the 16 vouchers showed that all periods of leave were transmitted for posting with the correct number of days and that all were entered on the Daily Transaction Listings on a timely basis after payment was made for the travel.

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 May 1 through October 31, 1973, its examination of 33 travel vouchers which involved delay en route disclosed no errors.

Our review disclosed that the errors on all of the 18 TLA vouchers, listed on Attachment I, were due to incorrect application of the deduction for temporary hotel-like Government quarters to the daily rate of TLA, which apparently resulted from misinterpretation of the regulations. Action should be taken to recover these overpayments. Since similar overpayments probably exist in prior and subsequent accounts, you may wish to also identify and correct such errors. We believe there is a cost benefit to be gained as contemplated in Section 28.12 of Title 7, General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies (Attachment II). If potential recoveries of overpayments will exceed the cost of identifying and correcting these errors, we recommend that you take the necessary action to effect corrections. We would appreciate your furnishing information as to the action taken and if recoveries are effected, furnishing this office with the number of incorrect payments found and the amounts involved.

Sincerely yours,



Irwin M. D'Addario  
Regional Manager

Attachments - 2

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