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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
8TH FLOOR
PATRICK V McNAMARA FEDERAL BUILDING
477 MICHIGAN AVENUE
DETROIT, MICHIGAN 48226

JUL 8 1977

Captain R. F Dunbar
Commanding Officer
Fleet Accounting and
Disbursing Center
U.S. Atlantic Fleet
Norfolk, Virginia 23511

Dear Captain Dunbar:

Enclosed is a copy of the report on our review of the accounts of the Naval Air Facility, Sigonella, Sicily. In the 6-month period covered by our review, the disbursing officer paid 1,331 travel vouchers totaling \$52,465.

We reviewed a statistical sample of 332 vouchers and identified 123 over and underpayments totaling \$1,762. We also verified periods of leave shown on 92 vouchers and found 18 leave accounting errors. Our tests indicate that the unexamined vouchers in the accounts contain 369 additional over and underpayments totaling about \$5,300, and 54 leave accounting errors. The report shows the predominant error types and related disbursing deficiencies.

As part of our review we also evaluated the results of the most recent administrative examination at the Naval Air Facility by your onsite audit team. The report issued by your staff in June 1976 disclosed six per diem overpayments and several leave accounting deficiencies.

We could not compare the results of our tests with those reported by your staff because we covered a more recent period. However, our findings indicate that disbursing and administrative personnel at Sigonella need assistance or additional training in processing travel claims and related leave transactions.

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In our analysis of the onsite examination report, we found no indication that your staff verified the accuracy of delay en route computations and leave charged to members' master military pay accounts. Since our review showed a high incidence of error in these transactions, we recommend that such verifications be included as part of your next onsite examination at the Naval Air Facility

We will appreciate your cooperation in this matter.

Sincerely yours,

W. C. Herrmann, Jr.

Walter C. Herrmann, Jr.
Regional Manager

Enclosure

Copy of letter report to
Naval Air Facility

cc: Commanding Officer, Navy
Finance Center, Cleveland,
Ohio