



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

092904

July 20, 1970

Superintendent
United States Air Force Academy
Colorado 80840



Dear Sir:

We have made an examination of the Air Force Academy cadet pay records closed during the calendar year 1969 submitted by Lt. Col. Hurl Risner, Accounting and Finance Officer, symbol F6792. Our review was made at the Air Force Accounting and Finance Center (AFAFC). The cadet pay records included in our examination were selected by using generally accepted statistical methods.

A. Classes of 1970, 1971, 1972, 1973

From a total of 3,753 cadet pay records closed December 31, 1969 for the classes of 1970 through 1973, we selected 211 cadet pay records for our review. Our review included a verification of the entries made for the month of July 1969 and a verification of the balances brought forward from the December 1968 cadet pay records. We also determined that the pay for each cadet in our sample was correct; that proper deductions for Federal Insurance Contribution Act (FICA) and Federal Income Tax Withholding were made; and that the cadet deposits, charges, and cash allowances were properly recorded.

In our examination, we found no errors; however, we found one questionable cadet deposit which may be an error and is further explained (see Tab A).

B. Graduating Class of 1969

From a total of 681 cadet pay records closed for the graduating class of 1969, we selected 57 pay records. Our review consisted of verification of amounts shown in the cadet deposit column of the cadet pay record under date of May 31, 1969. We determined that the amount invested in the Cadet Pay Investment Trust Fund (CPITF) by the cadet, plus interest, as shown on electrical accounting machine listing "CPITF Distribution of Interest as of May 14, 1969," was correctly recorded on the cadet pay record. In some instances, the cadet deposits included amounts of basic allowance for subsistence. These amounts were also verified.

We found no errors.

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C. Irregularly closed cadet pay records

From a total of 374 cadet pay records, irregularly closed during the calendar year 1969, due to separation by elimination or resignation, we examined 42 cadet pay records.

From information shown on cadet pay orders, we determined whether the cadet's pay was properly computed to the date the cadet was placed in a leave status pending approval of separation.

In this examination, we found that 38 of the 42 cadets were overpaid 1 or 3 days' basic pay. These erroneous payments totaled \$245.28 (see Tab B). Pay for each of the cadets was computed through the day that he departed the Air Force Academy in a leave of absence status. Payments were made contrary to Department of Defense Military Pay and Allowances Entitlements Manual, table 5-1-1, rule 8, which provides that pay stops on the day before the cadet enters a leave without pay status. This matter was discussed with the Deputy Director, Accounting and Finance, during our visit to the Air Force Academy on April 10, 1970. He agreed with our findings and promised immediate corrective action.

From information shown on the cadet pay records and cadet pay orders, we determined whether separation travel allowances were properly computed. We found that mileage allowances for seven of the 42 cadets were incorrectly computed. There were five underpayments totaling \$29.16 and two overpayments totaling \$7.26 (see Tab C). Our computations were established on the basis of DD Forms 753 (Official Travel Distance) and involved places not shown as point to point distances in the Official Table of Distances, Air Force Manual 177-135.

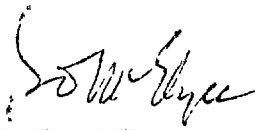
From information shown on the cadet pay orders, we determined whether the cadet was discharged voluntarily or involuntarily. We determined, in those cases where the cadet was voluntarily discharged and indebted to the United States, that a debt letter had been issued by the Directorate of Military Pay Operations, AFAPC.

We found that a collection letter had been properly issued in 11 of 12 cases where the cadet was voluntarily discharged. In one case, a letter was not on file and apparently none was prepared because of the small amount of indebtedness involved.

Superintendent
United States Air Force Academy -3-

Based upon the results of our review, we recognize that it may not be practical to correct the errors because of the small amounts involved and because the cadets are no longer at your installation. However, we recommend that you examine into the causes of the errors noted and take appropriate corrective action. We would appreciate any comments on this report and advice of any actions taken.

Sincerely yours,



S. D. McElyea
Regional Manager

Attachments--3
Tabs A, B, and C

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

QUESTIONABLE CADET DEPOSIT

Name: Raynes, David F.

Service No.: 735707K

A cadet deposit in the amount of \$255.52 is shown on the cadet pay record under date of July 31, 1969.

Cash collection voucher No. CP-881 dated June 26, 1969 shows the cadet deposited \$40, and travel voucher No. T-525 dated July 11, 1969 shows an amount of \$96.96, for a total of \$136.96 deposited to Folio No. 1001. We were unable to verify the difference of \$118.56.

In reviewing the travel vouchers, we noted a travel voucher, No. T-357 dated July 10, 1969, for \$118.56 payable to Cadet Michael S. Oliva, 735107K. The possibility exists that this travel allowance of \$118.56 was erroneously credited to David F. Raynes. A determination should be made as to whether this travel allowance was properly credited.

OVERPAYMENTS OF BASIC PAY - IRREGULARLY CLOSED CADET PAY RECORDS

Cadet's name	Service number	Date paid through	Placed on leave			Overpaid No. days	Basic pay amount
			Date	CPO No.	Dated		
1 Skillman, Gregory E.	725754K	Jan 17, 1969	Jan 17, 1969	506	Jan 24, 1969	1	\$ 5.72
2 Smith, Harold T.	736486K	Oct 2, 1969	Oct 2, 1969	174	Oct 3, 1969	1	6.44
3 Zeller, Gregory G.	737887K	Oct 2, 1969	Oct 2, 1969	172	Oct 3, 1969	1	6.44
4 Wotring, Robert S., Jr.	727044K	Oct 2, 1969	Oct 2, 1969	182	Oct 2, 1969	1	6.44
5 Wade, Eugene R.	714722K	Aug 25, 1969	Aug 25, 1969	103	Aug 26, 1969	1	6.44
6 Bodine, William R., Jr.	730567K	Aug 6, 1969	Aug 6, 1969	73	Aug 8, 1969	1	6.44
7 Dirks, Jeffrey M.	701090K	Jun 11, 1969	Jun 11, 1969	848	Jun 18, 1969	1	5.72
8 VanCoops, Peter G.	726515K	Jun 5, 1969	Jun 5, 1969	812	Jun 10, 1969	1	5.72
9 Roberts, William W.	725284K	Jun 3, 1969	Jun 3, 1969	786	Jun 10, 1969	1	5.72
10 Ratzburg, William A.	713672K	Jun 2, 1969	Jun 2, 1969	771	Jun 5, 1969	1	5.72
11 Kumabe, Brad J.	712493K	Jun 5, 1969	Jun 5, 1969	776	Jun 6, 1969	1	5.72
12 Daniels, Ronald C.	711043K	Jun 3, 1969	Jun 3, 1969	788	Jun 10, 1969	1	5.72
13 Gibbons, Mark H.	722135K	Jun 4, 1969	Jun 4, 1969	807	Jun 10, 1969	1	5.72
14 Boyd, Don W.	720595K	Jun 12, 1969	Jun 12, 1969	846	Jun 17, 1969	1	5.72
15 Schultz, Edward J.	725594K	Apr 25, 1969	Apr 25, 1969	710	May 5, 1969	1	5.72
16 Meeker, Thomas A.	724044K	Feb 26, 1969	Feb 26, 1969	628	Mar 14, 1969	1	5.72
17 Smith, James C., Jr.	725835K	Feb 28, 1969	Feb 28, 1969	624	Mar 14, 1969	3	17.16
18 Kendrick, Othe C., Jr.	702381K	Feb 28, 1969	Feb 28, 1969	626	Mar 14, 1969	3	17.16
19 Marulli, Gerald J.	723844K	Jan 23, 1969	Jan 23, 1969	530	Jan 28, 1969	1	5.72
20 Flynn, Charles R.	721894K	Jan 23, 1969	Jan 23, 1969	527	Jan 27, 1969	1	5.72
21 Kahoano, Keith M.	723175K	Feb 10, 1969	Feb 10, 1969	570	Feb 17, 1969	1	5.72
22 Carmichael, Richard C.	710722K	Jan 17, 1969	Jan 17, 1969	520	Jan 24, 1969	1	5.72
23 Bruce, Donald R.	720734K	Feb 14, 1969	Feb 14, 1969	582	Feb 18, 1969	1	5.72
24 Bellinger, William A.	720384K	Feb 10, 1969	Feb 10, 1969	571	Feb 17, 1969	1	5.72
25 Penrose, James R.	724824K	Dec 20, 1968	Dec 20, 1968	414	Jan 7, 1969	1	5.72
26 McCluskey, Thomas F.	712902K	Dec 20, 1968	Dec 20, 1968	408	Jan 7, 1969	1	5.72
27 Litton, Melvin L.	723585K	Dec 20, 1968	Dec 20, 1968	403	Jan 7, 1969	1	5.72
28 Frease, Lawrence B.	711453K	Dec 20, 1968	Dec 20, 1968	419	Jan 7, 1969	1	5.72
29 Behrends, Robert W.	710242K	Dec 20, 1968	Dec 20, 1968	421	Jan 7, 1969	1	5.72
30 Croom, Paul D.	721265K	Dec 20, 1968	Dec 20, 1968	425	Jan 7, 1969	1	5.72
31 Lindley, Robert M.	702670K	Jan 8, 1969	Jan 8, 1969	479	Jan 13, 1969	1	5.72
32 Thomas, Richard E.	736957K	Jul 18, 1969	Jul 18, 1969	52	Jul 24, 1969	1	6.44

	<u>Cadet's name</u>	<u>Service number</u>	<u>Date paid through</u>	<u>Placed on leave</u>		<u>Overpaid No. days</u>	<u>Basic pe amount</u>
				<u>Date</u>	<u>CPO No.</u>		
33	Webster, Douglas W.	714803K	May 21, 1969	May 21, 1969	761	1	\$ 5.72
34	Latta, Thomas A., Jr.	734016K	Sep 18, 1969	Sep 18, 1969	141	1	6.44
35	Jones, Grandby D.	723104K	Apr 11, 1969	Apr 11, 1969	688	1	5.72
36	Kline, Douglas R.	712373K	Mar 20, 1969	Mar 20, 1969	664	1	5.72
37	Dantzler, Marion D., Jr.	710980K	Nov 8, 1968	Nov 8, 1968	335	1	5.72
38	Sporanges, Louis P.	725914K	Jan 10, 1969	Jan 10, 1969	482	1	5.72
<u>Total</u>							<u>\$245.28</u>

INCORRECT COMPUTATIONS OF DISTANCES - MILEAGE UPON SEPARATION

<u>Cadet's name</u>	<u>Service number</u>	<u>Distance</u>		<u>Mileage computed and paid for the distance of:</u>	<u>Per DD Form 753, mileage should have been computed on the basis of common carrier distance of:</u>	<u>Difference at \$0.06 per mile</u>	
		<u>From</u>	<u>To</u>			<u>O/paid</u>	<u>U/paid</u>
Bruce, Donald R.	720734K	USAF Academy	Pine City, MN	878	993		\$ 6.90
Litton, Melvin L.	723585K	USAF Academy	Beloit, KS	498	435	\$3.78	
Ratzburg, William A.	713672K	USAF Academy	Oshkosh, WI	1,066	1,116		3.00
Roberts, William W.	725284K	USAF Academy	Maplewood, NJ	1,779	1,924		8.70
Dirks, Jeffrey M.	701090K	USAF Academy	Woodsboro, MD	1,596	1,719		7.38
Bodine, William R., Jr.	730567K	USAF Academy	Mountain Home, PA	1,919	1,861	3.48	
VanCoops, Peter G.	726515K	USAF Academy	Albany, GA	1,324	1,377		<u>3.18</u>
						\$7.26	\$29.16

BEST DOCUMENT AVAILABLE