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

August 28, 1973

Commander  
Department of the Air Force  
APO San Francisco 96288

Dear Sir:

We are pleased to report that our audit of travel, commercial (other than cost-type contract payments) and temporary lodging allowance vouchers paid by the accounting and finance officer (AFO) at Korat Air Base for the period March 1 through 31, 1973, disclosed no errors.

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 171 travel vouchers in our sample, 25 showed delay en route.

Our examination of these 25 travel vouchers (which involved 30 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 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 October 1972 through March 1973, its examination of 47 travel vouchers which involved delay en route disclosed four periods of leave not posted in January 1973 and eight periods of leave incorrectly computed (one each in October 1972 and January 1973 and six in December 1972).

Our prior letter dated November 4, 1971, covering the audit of vouchers for the period July 1, 1970 through March 31, 1971, reported eight errors in TLA payments and six errors in commercial vouchers.

[Audit of Accounts at  
Korat Air Base]

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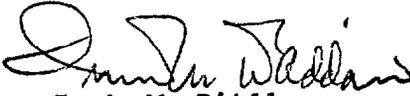
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- 2 -

The findings of our current audit indicate that your controls for voucher payments are satisfactory. The procedural changes made, including a secondary audit of TLA payments and revision of purchase orders issued by the procurement office, as stated in your reply of January 18, 1972, apparently have been effective.

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. The results, however, of the AFAFC examination indicate there is a problem in this area. Your comments on the causes for errors in leave reporting would be appreciated.

Sincerely yours,

  
Irwin M. D'Addario  
Regional Manager

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