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

JAN 23 1973



Commanding Officer
U.S.S. PIEDMONT (AD-17)
FPO San Francisco

Dear Sir:

In our continuing review of the Navy's financial management system, we examine selected transactions in disbursing officers' accounts. In examining the U.S.S. PIEDMONT accounts for the 6 months ended June 30, 1972, we found some crew members were over or underpaid and leave balances were incorrect because of several errors in vouchers and pay records. The errors are summarized in the appendix.

Leave accounting errors were predominant and indicate a need for attention. The other most common errors involved computation of pay and allowances, distances used in computing mileage, and deductions from per diem for meals and quarters.

We were unable to pinpoint responsibility or determine specific causes of the errors since our review was limited to records available at the Navy Finance Center, Cleveland. However, most errors were the type which can be minimized by better supervisory reviews.

We are bringing this information to your attention so you can take action to preclude future errors. To assist you, we are enclosing information copies of

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M. J. [unclear]
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our informal inquiries. We would appreciate your comments on the causes and actions taken. Please let us know if you need additional information.

Sincerely yours,

C. H. MOORE

C. H. Moore
Regional Manager

Enclosures:

Appendix

Copies of informal inquiries (18)

cc: Comptroller of the Navy
Commander, Cruiser Destroyer Force, Pacific Fleet
Director, Navy Military Pay System
Commanding Officer, Navy Finance Center, Cleveland
Commanding Officer, Navy Regional Finance Center,
San Diego
Director, Naval Area Audit Service, San Diego

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APPENDIX
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U.S.S. PIEDMONT (AD-17)
JANUARY 1 THROUGH JUNE 30, 1972

EXTENT OF ERRORS

<u>TYPE OF RECORD</u>	<u>TOTAL</u>	<u>NUMBER REVIEWED</u>	<u>NUMBER OF ERRORS</u>	<u>RECORDS WITH ERRORS</u>	
				<u>Number</u>	<u>Percent</u>
Military travel vouchers	311	156	11	11	7
Miscellaneous vouchers	53	26	8	1	4
Military pay records	769	257	27	21	9
Totals	<u>1,133</u>	<u>439</u>	<u>46</u>	<u>33</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 and quarters - deductions	4	\$ 21.67	
Not authorized - in mileage status or meal tickets furnished	4	21.08	
<u>Mileage</u>			
Incorrect distance	2	7.74	\$ 10.44
Not paid for temporary duty travel	<u>1</u>		<u>33.60</u>
Subtotal	<u>11</u>	<u>\$ 50.49</u>	<u>\$ 44.04</u>
<u>MISCELLANEOUS VOUCHERS</u>			
<u>Training Duty</u>			
Mileage - incorrect distance or wrong point of origin	7	\$ 46.20	
Quarters allowance not authorized - pay grade E-3 with Government quarters available	<u>1</u>	<u>49.00</u>	
Subtotal	<u>8</u>	<u>\$ 95.20</u>	