



UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE

7014 FEDERAL BUILDING, 1961 STOUT STREET
DENVER, COLORADO 80202

092920

June 25, 1970



Commander
TUSLOG Detachment 10
APO New York 09289

DLG 04195

Dear Sir:

Reference is made to your letter of May 21, 1970, commenting on our letter of May 1 reporting the results of our audit of vouchers submitted by your station for the period January 1 through September 30, 1969.

You point out that all nine errors were of the same type (payments to nonmember attendants), that they were due to misunderstanding, misinterpretation, and conflicting opinions from higher headquarters, and that we should not use these errors to compute the error rate of your station. Several of the kinds of errors we find are due to lack of clarity in and complexity of regulations and lack of guidance from higher levels in the finance network. Further action to identify the ultimate responsibility for such errors will be considered by this office, depending upon our aggregate findings. We audit all stations for a given period with the same approach, so that the resulting error rates are as comparable as possible. We appreciate comments such as yours as they assist in identifying problem areas which may exist Air Force-wide.

Your reply also challenges our conclusion that there are about 170 errors for \$18,500 in all of your travel vouchers submitted for the 9-month period. This is an estimate based upon a sample of 231 of the 4,359 vouchers submitted and, as in any case where sampling is used, is subject to a sampling error. The vouchers sampled were selected at random by a computer and, based upon mathematical probabilities, we can state with 95 percent confidence that there are at least 64 errors in the 9 months of travel vouchers and possibly as many as 276 errors. The estimate of 170 errors falls centrally in this range. A larger sample would have reduced the range of our estimate, but we felt that the sample used adequately defined the problem at your station.

Since the only errors we found were in payment to nonmember attendants and your reply indicates that such claims are now being processed in accordance with B-163954 dated February 26, 1970, we

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-2-

anticipate that any future audit will find your station much improved.
We appreciate your interest in our letter report.

Sincerely yours,



S. D. McElyea
Regional Manager

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