



119566

COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON D.C. 20548

B-159797

SEP 28 1982

The Honorable Casper W. Weinberger
The Secretary of Defense

Attention: Assistant Secretary of Defense
(Comptroller)

Dear Mr. Secretary:

Subject: Approval of the Design of the Military Sealift Command
Industrial Fund Accounting System (GAO/AFMD-82-119)

It is my pleasure to approve the design of the Military Sealift Command Industrial Fund Accounting System, submitted with your letter of September 15, 1982, as conforming in all material respects with the accounting principles and standards of the Department of the Navy approved in March 1973.

In evaluating the system design, we looked at the automatic data processing aspects primarily to determine their adequacy as to internal controls, audit trails, data integrity, and consistency with the accounting specifications.

To maintain the approved status of the design, planned changes should be discussed with our representatives and, if deemed significant, submitted formally for approval.

We suggest that your internal auditors periodically review the system to assure that it is operating as described in the approved system design. At some future date we will examine selected aspects of the system and advise you as to whether it is functioning effectively and in accordance with our approval.

We commend you and the Department of the Navy for your continued efforts in improving the Navy's financial management systems.

Sincerely yours,

Signed Charles A. Bowsher

Comptroller General
of the United States



119566

cc: Defense Audit Service

(931131)

023529