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UNITED STATES GENERAL ACCOUNTING OFFICE  
WASHINGTON, D.C. 20548

JAN 31 1973

COMMUNITY AND ECONOMIC  
DEVELOPMENT DIVISION

The Honorable Edward W. Scott, Jr.  
Assistant Secretary of Administration  
Department of Transportation

Dear Mr. Scott:

Enclosed is a copy of our report on improvements needed in the Coast Guard's computer-based Pollution Incident Reporting System (PIRS). The report discusses inadequate and ineffective controls for processing PIRS information.

The Office of Audits has not participated in the design and development of controls for PIRS and has not reviewed the system to ensure that controls are adequate and effective. Also, the Office is not involved in the Coast Guard's current efforts to improve PIRS. Auditor participation is important to ensure managers and users that the PIRS network of controls is adequate and effective.

The internal audit staff should, in our opinion, review automated information systems such as PIRS to provide assurance that the systems are properly designed; are operating efficiently, economically, and effectively; and are producing reliable results. As part of its review, the audit staff should test the adequacy of controls, pointing out control weaknesses to management for corrective action.

We discussed with officials from the Office of Audits the need for their participation in the design and development of internal controls for PIRS and periodically auditing the system. The officials indicated that their involvement in PIRS was doubtful because PIRS was not a major Department of Transportation system and their present capability to perform computer-type audits was limited. They did indicate, however, that they would consider conducting reviews in areas which would have greater significance from a departmentwide standpoint, such as a review of the adequacy of controls in the Transportation Computer Center.

As noted on page 5 of the enclosed report, Coast Guard personnel are held accountable for PIRS, including safeguards for ensuring that data is not lost, added to, or manipulated during processing. We believe that the Transportation Computer

