



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

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SEP 30 1980

DIVISION OF FINANCIAL AND  
GENERAL MANAGEMENT STUDIES

Mr. Kevin D. Rooney  
Assistant Attorney General,  
Administration  
Justice Management Division  
Department of Justice

Dear Mr. Rooney:

Subject: [Approval of Accounting Procedures Used  
for the Department of Justice Working  
Capital Fund](FGMSD-80-94)

Your letter of September 26, 1980, requests approval of accounting procedures used for the Department of Justice Working Capital Fund. The Working Capital Fund represents a significant change to the Department's approved administrative accounting system design.

We have evaluated the Working Capital Fund procedures and have found them to be in conformance with Title 2 of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies.

We did not evaluate the automated aspects of the system since the Department maintains that the Working Capital Fund changes did not necessitate any changes to the automated system we approved in February 1973.

To maintain the approved status of the administrative design, any further changes should be discussed with my staff and, if deemed significant, submitted formally for approval.

We suggest that the Department's internal auditors periodically review the Working Capital Fund accounting procedures in operation to assure that they are operating in accordance with the approved design.

Sincerely yours,

(signed) D. L. Scantlebury

D. L. Scantlebury  
Director

cc: Mr. Donlon, FGMSD  
Mr. Simonette, FGMSD  
Mr. Pewanick, FGMSD  
Mr. Kearns, FGMSD  
Mr. Kudoback, FGMSD

Mr. Glenn E. Pomeroy (932730)  
Director, Internal  
Audit Staff

LETTER.