



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

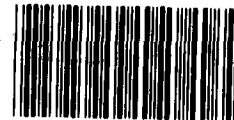
0155
Room 3141
GAO 23260

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B- 157162

October 4, 1982

The Honorable William French Smith
The Attorney General



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Dear Mr. Attorney General:

Subject: Reapproval of the Immigration and Naturalization
Service Accounting System Design
(GAO/AFMD-82-125)

It is my pleasure to reapprove the accounting system design for the Immigration and Naturalization Service. The system was originally approved on April 18, 1967. Subsequent to that approval the Immigration and Naturalization Service made significant changes to the design. As a result, the Assistant Attorney General for Administration formally requested our reapproval of this system on September 22, 1982.

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 the Department's internal auditors periodically review the system to assure that it is operating in accordance with the approved 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 appreciate the association with the Department of Justice and the Immigration and Naturalization Service staffs and the hospitality extended during our review.

Sincerely yours,

Comptroller General
of the United States

cc: Mr. Guy K. Zimmerman
Director, Audit Staff
Department of Justice

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