



COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON, D.C. 20548

Am 0023

116117

~~1137~~  
~~438~~

B-159797

June 30, 1981



116117

The Honorable Caspar W. Weinberger  
The Secretary of Defense

Attention: Assistant Secretary of Defense  
(Comptroller)

Dear Mr. Secretary:

Subject: [Approval of the Design of the Navy's Strategic  
Weapons Facility, Pacific Industrial Fund  
Accounting Systems Design] (AFMD-81-82)

It is my pleasure to approve the design of the Navy's Strategic Weapons Facility, Pacific Industrial Fund Accounting System, submitted with your letter of June 18, 1981, as conforming in all material respects with the approved accounting principles and standards of the Department of the Navy.

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.

As you know, we have recently audited the Air Force Industrial Fund, and as a result have some questions regarding whether legal requirements for fund control are being met. If it is determined that changes in the fund control procedures are necessary, and these changes affect the accounting system, appropriate changes would need to be made to retain this 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.

(931131)

018089

B-159797

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

Sincerely yours,

MILTON J. SOCOLAR

Acting Comptroller General  
of the United States

cc: Defense Audit Service

bc: Mr. Campbell (AFMD)  
Mrs. Robinson (AFMD)  
Mr. Simonette (AFMD)  
Mr. Donlon (AFMD)  
Mr. Kearns (AFMD)  
Mr. Alamilla (AFMD)  
Index and Files