



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

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SEP 30 1980

B-200556

The Honorable Bob Bergland
The Secretary of Agriculture

Dear Mr. Secretary:

Subject: Approval of The Agricultural Stabilization
and Conservation Service Accounting System
Design For Program Operations (FGMSD-80-93)

It is my pleasure to approve the accounting system design for program operations of the Agricultural Stabilization and Conservation Service. The design, submitted formally by the Assistant Secretary for Administration on September 24, 1980, is adequate and in conformity with the Agricultural Stabilization and Conservation Service's approved accounting principles and standards.

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.

We suggest that the Department's Office of Inspector General 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.

Please express our appreciation to your staff for their cooperation during our evaluation.

Sincerely yours,

SIGNED ELMER B. STAATS

Comptroller General
of the United States

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- cc: Mr. Scantlebury - (FGMSD)
- Mr. Simonette - (FGMSD/SIO)
- Mr. Donlon - (FGMSD/FM) ✓
- Mr. Pewanick - (FGMSD/FM)
- Mr. Kearns - (FGMSD/FM)
- Mr. Rauscher - (FGMSD/FM)
- Mr. Dayton - (FGMSD/FM)
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LETTER