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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE

143 FEDERAL OFFICE BUILDING, 50 FULTON STREET
SAN FRANCISCO, CALIFORNIA 94102

00365

IN REPLY REFER TO:

93900

July 31, 1970



LM089300

Commanding Officer
Naval Supply Center
Oakland, California 94625

NC 08969

Dear Sir:

We have completed our survey of the Navy Accounting System for Operations as related to the Authorized Accounting Activity concept, as carried out at the Naval Supply Center, Oakland. As a part of this survey we visited the Naval Communication Station, San Francisco, at Stockton and the Naval Postgraduate School at Monterey. Copies of our letters to these two activities are enclosed for your information.

We believe that our suggestion to the two satellite activities that they notify the Authorized Accounting Activity of any in-transit accounting documents which have not appeared on transmission ledgers for the month, is an important step to ensure that all accounting documents are properly entered in the accounts of the satellite activity. We suggest that the Authorized Accounting Activity work out a procedure for the satellites to report in-transit items each month which will include a provision for a negative report if there are no in-transit items. We believe the negative report is necessary to ensure that this control procedure is carried out each month.

Copies of this letter are being furnished to the Commander, Naval Supply Systems Command, the Assistant Secretary Navy (Financial Management), and Assistant Secretary of Defense (Comptroller).

We wish to take this opportunity to thank the members of your staff and personnel of the Accounting Branch for the assistance and courtesy extended to us during our survey.

Very truly yours,

A. M. CLAVELLI

A. M. Clavelli
Regional Manager

Enclosures--2

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