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B-159797

June 30, 1981

The Honorable Caspar W. Weinberger  
The Secretary of Defense

Attention: Assistant Secretary of Defense  
(Comptroller)

*[Handwritten signature]*



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Dear Mr. Secretary:

Subject: Approval of the Design of the Army Customer  
Order Control System (AFMD-81-88)

It is my pleasure to approve the design of the Army Customer Order Control System submitted with your letter of June 26, 1981, as being in conformity in all material aspects with the approved accounting principles and standards of the Department of the Army. This system is designed to control and record requests to the Defense Security Assistance Accounting Center by the Army for Foreign Military Sales obligation authority, issuance of that authority to the Army and subsequent Army utilization of that authority to fill customer orders. The system is not a complete accounting system in that it relates only to control of Foreign Military Sales obligation authority, funded reimbursement authority and reimbursable program authority.

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 note that the system has been in operation for some time. We suggest that the Army Audit Agency periodically review the system to assure that it is operating as designed. At some future date we will examine the system, or selected aspects thereof, and advise you as to whether it is functioning effectively and is in accordance with this approval.

Please express our appreciation to the staff at the U.S. Army Finance and Accounting Center for their cooperation during the evaluation.

Sincerely yours,

*Milton J. Aroslan*  
Acting Comptroller General  
of the United States

cc: Defense Audit Service

(931130)

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

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