



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

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B-157162

July 12, 1982



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The Honorable William French Smith  
The Attorney General

Dear Mr. Attorney General:

Subject: Reapproval of the Drug Enforcement Administration  
Accounting System Design (GAO/AFMD-82-100)

It is my pleasure to reapprove the accounting system design for the Drug Enforcement Administration. The system was originally approved on May 14, 1975. Subsequent to that approval the Drug Enforcement Administration made significant changes to the design. As a result, the Assistant Attorney General for Administration formally requested our reapproval of this system on June 9, 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, any significant changes should be discussed with our representatives and, if necessary, 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 Drug Enforcement Administration 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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