

copy (confidential)

Comptroller
Deputy Comptroller
Audit Reports

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No Change In Class. <input type="checkbox"/>	
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Auth.: HR 70-2	
Date: <u>18/09/78</u>	By: <u>029</u>

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1. I have reviewed the attached file including the memorandum to the Chief, Finance Division, prepared by [redacted] for your signature, and I agree that under the present circumstances this memorandum is appropriate as written.

2. However, with respect to the entire file, I have these comments to make. 25X1A9a

3. I would like to see [redacted] revise his form of audit reports so that they follow a more set pattern and will be more helpful to ourselves and to the operating offices. My suggestion would be that the reports be always divided into three sections: (1) the scope of the audit, (2) the audit findings, and (3) recommendations. These recommendations should be divided into two parts: (1) recommendations and actions to be taken by the operating office concerned which, in the case of this file, would be OPC, and (2) recommendations and actions to be taken by the Finance Division.

4. I also believe that a top level directive should be issued which would provide that the operating office (in this case, OPC) will make a direct reply to the Office of Audit [redacted] with respect to those recommendations and necessary actions pertaining to their office; that the Finance Division will reply to the audit report by written comments to the Comptroller with respect to the recommendations and actions pertaining to the Finance Division; that the Comptroller will receive a copy of the reply prepared by the operating office and after review of that reply and the comments of the Finance Division, will prepare an overall reply to the Office of Audit commenting on the operating office's reply and stating the actions that will be taken by the Finance Division with respect to their portions of the report. The Comptroller, in his reply, should also make a positive statement as to whether the report should be considered closed or whether subsequent data and/or progress will be reported. In all instances, the Comptroller also should instruct the Finance Division in writing as to the actions that they are to take with respect to the audit recommendations pertaining to them.

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ORIGINAL DOCUMENT MISSING PAGE(S):

NO ATTACHMENT