

63-2356

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MEMORANDUM FOR: Chief, Audit Staff

SUBJECT: Report of Audit, Monetary Branch, Finance Division,
for period 1 June 1961 to 31 August 1962

1. The following comments and/or actions to be taken are in reply to your request in para 1 of subject report. Our reply is keyed to the corresponding paragraph numbers in your report.

2. Transactions are not Adequately Explained

It is possible that some journal vouchers did not contain complete descriptive information from the standpoint of Audit. The Monetary Branch is cognizant of the importance of furnishing adequate information on vouchers and every effort will be made to assure that such information will be in sufficient detail to support the propriety of the journal entry.

3. Disbursement not Certified for Payment

The vouchers and certain payments that are made on written request of Chief, Accounts Branch, have been accepted for processing without the additional signature of a certifying officer on the premise that the amounts involved were certified before being recorded in the Agency accounts. This procedure has been in effect for several years. However, in the future the posting voucher for disbursement of cash will be certified by a Monetary Branch Certifying Officer.

4. Vouchers not Reviewed by a Branch Official

These type vouchers for internal account adjustments have been prepared and reviewed in the Disbursing Section. However, as recommended in subject report, such vouchers are now being signed by a Reviewing Official in the Disbursing Section and a Monetary Branch Certifying Officer.

Deputy Comptroller

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