

ATLANTA DISTRICT OFFICE

Limited Audit of Financial and Administrative Controls

INTRODUCTION

We conducted a limited audit of selected financial and administrative controls of the Atlanta District Office (ADO). The audit procedures were limited to interviewing ADO staff, reviewing supporting documentation, and conducting limited tests of transactions. The purpose of the audit was to provide the Commission with negative assurance that the controls were adequate, implemented economically and efficiently, and in compliance with Commission policies and procedures.¹ Our audit was performed in accordance with generally accepted government auditing standards between June and August 2004.

BACKGROUND

The Atlanta District Office assists the Southeast Regional Office in administering Commission programs. In carrying out its responsibilities, the ADO exercises a broad range of financial and administrative functions, including maintaining time and attendance records; procuring supplies and services; arranging for staff travel; maintaining an inventory of property; and recording budgeted and actual expenditures of the office.

AUDIT RESULTS

During the limited audit described above, no material weaknesses in the internal control structure involving ADO's financial and administrative functions came to our attention. Also, we discussed some non-material findings and informal recommendations with ADO staff. We commend the ADO for already implementing almost all of the recommendations.

¹ Negative assurance means that no material internal control weaknesses came to our attention during our limited audit.