

PERFORMANCE AUDIT REPORT

Duplication of Computerized Accounting Systems

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
January 1984**

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**DUPLICATION OF COMPUTERIZED
ACCOUNTING SYSTEMS**

OBTAINING AUDIT INFORMATION

This audit was conducted by two members of the Division's staff: Ron Green, senior auditor and Mary Beth Hammerschmidt, auditor. Mr. Green was the project leader. If you need any additional information about the audit's findings, please contact Mr. Green at the Division's offices.

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DUPLICATION OF COMPUTERIZED ACCOUNTING SYSTEMS

Summary of Legislative Post Audit's Findings

This performance audit was requested by the House Committee on Communications, Computers, and Technology. The auditors reviewed the basic functions and objectives of the Central Accounting System for Kansas (CASK) and separate automated accounting systems being maintained by ten selected State agencies. They found the following:

1. To what extent do State agencies' automated accounting systems duplicate CASK? Each of the ten agencies selected for this audit has an automated accounting system for expenditures or receipts, or both. Many of these systems have specialized applications, and they are often part of larger management information systems. Nevertheless, their presence indicates a lack of achievement of one of CASK's goals--to minimize duplication of accounting functions between State agencies and the Division of Accounts and Reports.

By running their own automated accounting systems, State agencies duplicate many of the steps that go into maintaining CASK. Having both CASK and an independent automated accounting system can result in duplication of equipment, programming, data entry effort, and data processing time.

2. To what extent do the agencies' automated accounting systems provide important information that is not provided through CASK? CASK cannot produce all of the reports and information that State agencies appear to need. The agencies said their independent accounting systems provide additional important information, such as planned or potential obligations, more detailed expenditure data than provided in CASK, and information to meet federal requirements. The auditors concluded that the information did appear to be necessary to the efficient operation of the agencies reviewed.

3. What alternatives are available to help minimize duplication and bring about more efficiency in accounting systems? There is currently little planning or control to minimize duplication or to encourage efficiency in State accounting system operations. Both CASK and separate agency accounting systems have been developed without a formal system for determining how these systems should relate to each other. The Division of Accounts and Reports has taken steps to promote the use of CASK and to enhance its capabilities, but these steps have not resulted in the kind of control or incentive which would ensure that agencies make decisions on the basis of greatest efficiency.

One alternative for addressing current and future duplication of accounting systems is for the Legislature to strengthen and clarify the authority of the Director of Accounts and Reports, by requiring the Director to develop policies and procedures for minimizing duplication between CASK and other accounting systems. As another alternative, the Legislature could require another person or group to develop and implement such policies.

Even if no changes are made to create a more formal and centralized review of duplication, several steps can be taken to address the inefficiencies found in the current system. These include transferring expenditure data to CASK on magnetic tape in order to reduce the duplication of effort in data entry, providing more detailed object code data on monthly CASK budget reports, and continuing periodic training sessions on the uses of CASK.



DUPLICATION OF COMPUTERIZED ACCOUNTING SYSTEMS

At its meeting on September 13, 1983, the Legislative Post Audit Committee directed the Legislative Division of Post Audit to conduct a performance audit examining possible duplication of computerized accounting systems maintained by State agencies. This review was requested by the House Committee on Communications, Computers, and Technology as part of its study of State agency data processing applications.

The audit report summarizes the basic functions and objectives of the Central Accounting System for Kansas (CASK) and addresses these major questions:

- To what extent do State agencies' automated accounting systems duplicate CASK?
- To what extent do the agencies' automated accounting systems provide important information that is not provided through CASK?
- What alternatives are available to help minimize duplication in accounting systems?

The auditors selected ten agencies that have their own computerized system of accounting for expenditures or receipts. The selection of these agencies was approved by the Chairman of the House Committee on Communications, Computers, and Technology. The ten agencies are as follows:

- Department of Corrections
- Corporation Commission
- Department of Health and Environment
- Department of Human Resources
- Insurance Department
- Department of Revenue
- Secretary of State
- Department of Social and Rehabilitation Services
- State Treasurer
- Department of Transportation

In order to gather information for this report, the auditors sent surveys to the ten agencies and interviewed officials responsible for the accounting systems in those agencies. The auditors obtained samples of output from the agencies' computerized accounting systems and compared them with data available from CASK. The auditors also obtained information and documents from two divisions of the Department of Administration--the Division of Accounts and Reports and the Division of Information Systems and Computing.

What Are the Basic Objectives and Purposes of the Central Accounting System for Kansas (CASK)?

The Central Accounting System for Kansas (CASK) was created in 1975 to replace a system designed in the mid-1950's. The Division of Accounts and Reports, which operates the system, established the following five objectives for it:

1. To provide meaningful, consistent, and timely financial information for use by the Division of the Budget, State agencies and their operating units, and the Division of Accounts and Reports.
2. To minimize duplication of accounting functions between State agencies and the Division of Accounts and Reports.
3. To provide for effective control over funds and budgetary balances, transactions and adjustments.
4. To establish the flexibility to account for governmental operations along traditional "object" appropriation lines, functional divisions, and agency organization.
5. To conform with generally accepted accounting principles for state governments.

When the Legislative Division of Post Audit first reviewed progress towards meeting these objectives in 1977, the auditors concluded that the second objective had not been met because most agencies had retained their own accounting records. Additional training in the capabilities and use of CASK was recommended to help alleviate this problem. Thus, the present legislative concern about the duplication of accounting systems is not a new development.

All CASK reports are run at the Sperry-Univac computer center in the Division of Information Systems and Computing. CASK creates daily, monthly, and annual financial reports by agency, by fund, by account, and by program. A complete list of reports produced by CASK is provided in Appendix A. These reports cover receipts, expenditures, encumbrances, appropriations and/or expenditure limitations, cash balances and unencumbered balances. In fiscal year 1983 CASK processed 1.7 million transactions, wrote 4.6 million warrants (checks), and cost the Department of Administration over \$860,000 to operate. This cost includes about \$444,000 for data processing services, \$140,000 in data entry expenses, and \$276,000 for other salary costs.

According to the Division of Accounts and Reports, CASK was never intended to be the only accounting system for all State agencies. The following statement was issued in 1976 in the Department of Administration's Policy and Procedure Manual: "The Central Accounting System in Kansas is not intended to displace the internal accounting systems of individual state agencies." According to officials in the Division of Accounts and Reports, this statement was issued to reflect the fact that the centralized system may be limited in terms of computer time and capacity, plus the fact that some agencies have specialized needs which cannot be met efficiently by CASK.

Since the establishment of CASK, the Division of Accounts and Reports has taken a number of steps to promote its use and enhance its capabilities. Training sessions are held regularly to acquaint agency personnel with the uses of CASK and CASKINQ, the on-line inquiry feature available to State agencies which have Univac computer terminals. Using special computer programs, the agencies can manipulate data to produce management reports without affecting the CASK data base. Furthermore, a special "agency use" field is available on expenditure vouchers so that agencies can identify their expenditures by location, cost center, client, or any other factor.

The Division of Accounts and Reports has attempted to develop optional CASK reports which meet some of the additional management needs of State agencies. In response to requests from the agencies, the Division developed these three additional monthly reports:

- Budgeted Expenditures By Object Codes (DAM005, developed in 1978)
- Expenditures by Intermediate Object Code Within Program (DAM010, developed in 1979)
- Expenditures by Intermediate Object Code Within Account and Program (DAM011, developed in 1981)

These reports allow an agency to compare its actual expenditures and encumbrances with its budget plan. However, instead of filing budget plans and relying on CASK for this kind of information, most of the ten agencies reviewed by the auditors have developed their own automated accounting systems. Their reasons for doing so are explained later in this report.

To What Extent Do State Agencies' Automated Accounting Systems Duplicate CASK?

Accounting systems cover two main types of transactions--receipts and expenditures. All ten of the agencies reviewed by the auditors had their own automated system for at least one of the two types, and two agencies (Department of Social and Rehabilitation Services and Insurance Department) had their own systems for both. The systems, which are described in more detail in Appendix B, are as follows:

Agency	Expenditure System
Department of Corrections	Obligations Control System
Corporation Commission	Appropriation Accounting System, Reimbursable Docket System
Department of Health & Environment	Appropriation Accounting System
Department of Human Resources	State Employment Security Agency Cost Accounting System
Insurance Department	Expenditures Application
Department of Revenue	Expenditure Comparison System
Department of Social and Rehabilitation Services	Financial Accounting and Reporting Management System
Department of Transportation	Cost Center Feedback System, Daily Budget Reporting System

Agency	Receipt System
Insurance Department Secretary of State's Office	Receipts Accountability Application Receipts Accounting System, Prepaid Deposit System
Department of Social and Rehabilitation Services	Billing and Accounts Receivable, Financial Accounting and Reporting Management System
State Treasurer's Office	Receipts Processing System

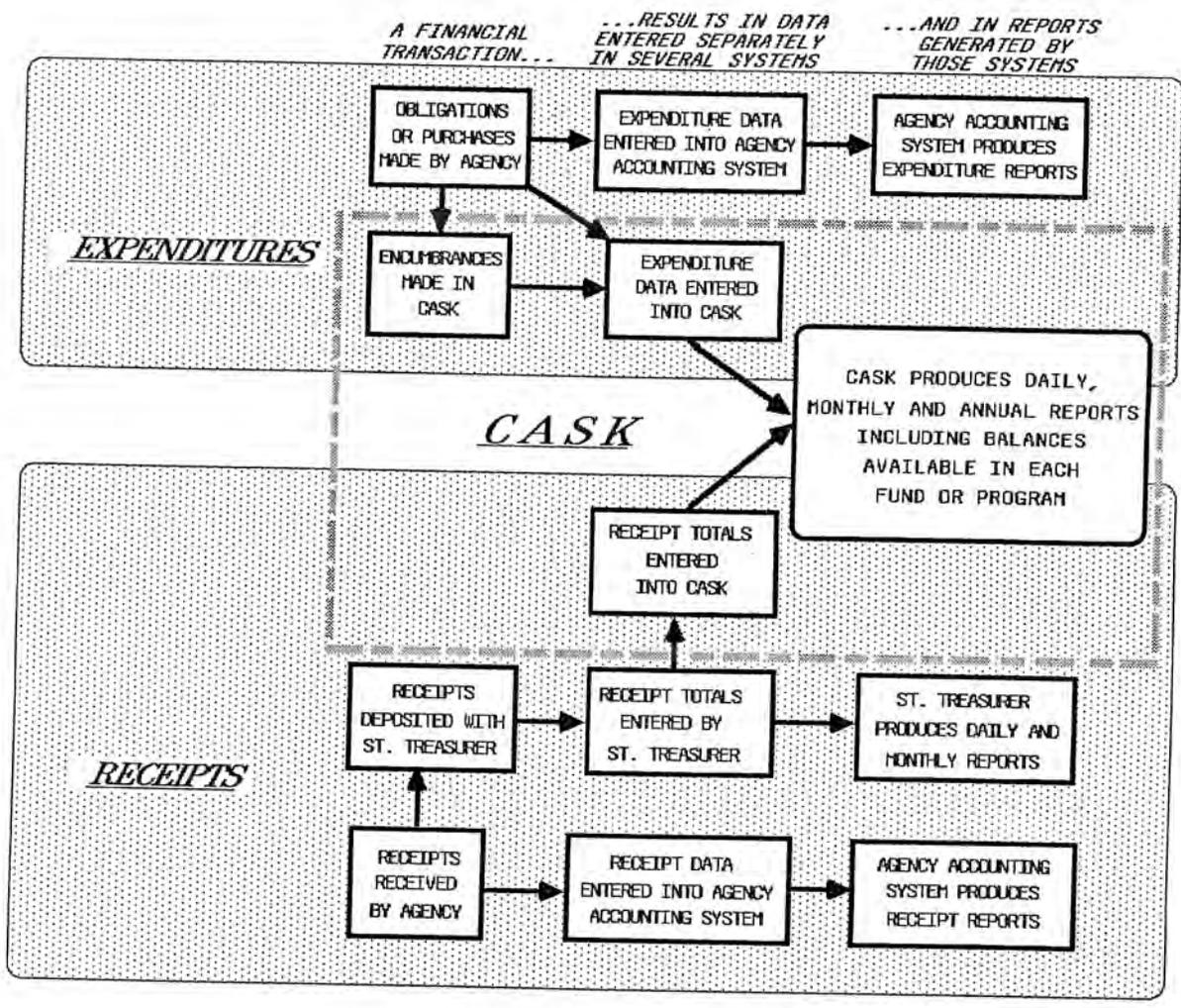
As the titles of the systems indicate, many have specialized applications. Many are also part of larger management information systems that may contain much more than accounting information. Thus, there are many differences between these accounting systems. Despite these differences, there are common themes related to the issue of duplication with CASK.

One of the goals of CASK is to minimize duplication of accounting functions. In its most obvious form, duplication means that two separate systems produce the same kinds of reports and accounting information. However, there may be duplication between two systems even if the kinds of reports they produce are considerably different. If the reports could be produced from a common base of data, programs, equipment, and staff effort, it would be unnecessarily duplicative to produce the reports by developing separate data bases and computer programs, running the systems on different equipment, and using more staff than would be needed for a single coordinated effort.

The auditors took these kinds of duplication into account in their review. Their basic findings were as follows:

1. When agencies maintain their own accounting systems, they duplicate many of the steps that go into maintaining CASK. These duplicated efforts cost money in the form of equipment, processing time, and staff salaries for programming and data entry.
2. Agencies are often correct in saying that CASK does not produce all the information and reports they need to manage their financial affairs. Such information and reports include planned or potential obligations, detailed expenditure breakdowns, federal requirements, and accounts receivable. CASK is either not programmed or not designed to produce many of these reports.
3. The development of these additional accounting systems has not been adequately coordinated and controlled. CASK cannot meet every agency's needs, but too much duplication of effort has occurred as agencies maintain systems that operate independently of CASK.

The sections that follow explain these findings in greater detail. The final part of the report examines options for addressing the problems that have been identified.



Agency Accounting Systems Duplicate Many of the Steps that Go Into Maintaining CASK

The figure below depicts in greatly simplified form an agency that has both CASK and its own automated accounting system. On the top, the figure shows how the agency handles its reporting of expenditures. This process begins when an agency makes a purchase or incurs some other obligation. When it does so, it enters the expenditure data into its own accounting system. It also sends vouchers to the Division of Accounts and Reports, where the data is entered into CASK. Each of these systems then produces its own reports.

The path for receipts, shown at the bottom of the figure, is similar but slightly more complicated. The agency enters receipts data into its own accounting system and deposits its receipts with the State Treasurer's Office. The Treasurer's Office in turn enters the data into its own system. It then transmits information about receipts to the Division of Accounts and Reports, where it is entered into CASK.

When an agency has both CASK and its own accounting system, duplication of effort can occur in the following ways:

1. **Duplication of equipment.** The agencies' accounting systems generally operate on other computers than CASK does. In some cases, the computers are the agencies' own; in others, the State's central computers are used.
2. **Duplication of programming.** The individual accounting systems are developed by data processing personnel at the agencies and are developed separately from CASK.
3. **Duplication of data entry.** As the figure shows, agency personnel enter data into the agency's own accounting system, and in a separate step, that same data is then entered again into CASK by personnel of the Division of Accounts and Reports.
4. **Duplication of processing time.** Because the systems run independently, usually on completely different computers, total computer time needed for producing the reports is increased.

The auditors found that duplication of effort is more extensive for expenditures than for receipts. Eight of the ten agencies they reviewed have their own system for expenditures. In general, these systems contain much of the same data that can be found in CASK. By contrast, fewer of the ten agencies have their own system for receipts, and the data in these systems is generally much more detailed than the data in CASK.

One additional area of potential duplication is the function of comparing agency expenditures to the amounts appropriated to each agency by the Legislature. CASK has three optional reports available for this purpose. Each of the eight agencies' automated expenditures systems also includes this type of comparison. As a result, the agencies may be able to manage their financial affairs with little or no reference to CASK. Some agencies may use CASK reports only to verify the accuracy of their own reports.

There may be legitimate reasons for agencies to develop their own reports. CASK may not be able, for example, to generate specialized reports that are important for a particular agency's financial management. Nevertheless, agencies need to weigh carefully the costs associated with duplicating the steps of the CASK system. The auditors tried to obtain or develop precise estimates of the cost of these agency systems, but they were unable to do so. In some cases, the accounting systems were part of a larger information system, and the costs could not be effectively apportioned. However, an estimate of \$800,000 to \$1.2 million a year for the separate accounting systems in these ten agencies, would appear to be reasonable. These costs are in addition to the annual cost of running CASK, which was over \$860,000 in fiscal year 1983. As the final part of the report will discuss, there appear to be ways to reduce these costs by paying more attention to eliminating unnecessary duplication of effort.

CASK Cannot Produce All the Reports and Information These Agencies Appear to Need

In responding to Legislative Post Audits' surveys and questions, agency officials generally recognized that data maintained in their own automated

accounting systems is a partial duplication of the data in CASK. They said, however, that their independent systems provide additional information that is important to the management of their agencies. The major needs that are met by the agencies' accounting systems are discussed in the following sections.

Information about planned or potential obligations. CASK basically records expenditures which have already been completed. Because of the State's method of accounting, expenditures are not recorded in CASK until after the expenditure vouchers have been approved for payment by the Division of Accounts and Reports. In discussions with the auditors, officials of some of the agencies indicated that they need to know more than simply how much has been expended by their agency, or how much has been encumbered for specific contracts. They also need to know what planned or potential obligations are upcoming, including agency purchase orders which have been written but not yet processed for payment. The time for this process may vary from a few days to many weeks, depending upon the kind of purchase and the location of the agency office.

This kind of information is needed, according to agency officials, to make day-to-day decisions about whether specific expenditures can be made from any particular fund or object code. Without complete and current information, an agency could exceed its budget for a particular object code, or could be in danger of exceeding its appropriation.

Data on prospective obligations is maintained outside of CASK by six of the eight agencies which have automated accounting systems for expenditures. Those agencies are as follows:

- Department of Corrections
- Corporation Commission
- Department of Health and Environment
- Department of Human Resources
- Department of Revenue
- Department of Transportation

In addition, the Department of Social and Rehabilitation Services indicated that data on prospective obligations could be added to its present accounting system.

Expenditure data at levels deeper than the object code level provided in CASK. In order to make internal management decisions and to answer inquiries, some agencies maintain expenditure data in greater detail than does CASK. For example, the Department of Transportation uses a five-digit object code to identify its expenditures. The first three digits are the same as CASK object codes, and the last two digits are assigned by the Department of Transportation to further identify the type of expenditure. (Example: Object Code 342.24 identifies materials purchased for ice control such as chloride, salt, and aggregates). The Department of Transportation uses this five-digit object code system to allocate its budget to the various districts within the State, and to monitor expenditures made within those allocations.

The Kansas Corporation Commission is another agency that records expenditure data at a more detailed level than the data available in CASK. As

part of its Reimbursable Docket System, staff time and other expenditures are allocated to particular cases or docket numbers. These allocated costs are periodically assessed back to the companies regulated by the Commission. CASK cannot produce the monthly and quarterly billings required by the Commission.

Several of the agencies surveyed by the auditors indicated that the optional budget reports now available in CASK are not detailed enough to meet their management needs. The monthly budget comparison reports in CASK (DAM005, DAM010, DAM011) compare expenditures to the agency budget plan at the intermediate object code level. While these reports are useful to agencies in monitoring their budgets, some agencies indicated that the reports would be more valuable if they were at the detail object code level. The Director of Accounts and Reports said such an enhancement to CASK is feasible, but he indicated that a survey of all State agencies would be necessary to determine if such a major change could be justified.

Information to meet federal requirements. A few of the State agencies reviewed by the auditors receive a significant portion of their funding from federal sources. These agencies have, in some cases, developed special automated accounting programs to satisfy federal requirements and to prepare billing information for federal reimbursement.

For example, the Department of Transportation maintains an accounting system (Cost Center Feedback) which records all expenditures of the Department. In part, this system records the same basic expenditure detail as CASK. However, it also designates which of the Department's expenditures are for projects which are federally funded. Each week, the Department's automated accounting system produces a federal aid billing statement for payment by the Federal Highway Administration. Because of the type of detail required for federal payments, CASK could not be expected to perform these functions.

The Department of Human Resources provides another example of an agency which has an automated accounting system tailored to meet federal requirements. The Department maintains the State Employment Security Agency Cost Accounting System, which produces reports in the format required by the U.S. Department of Labor. In order to comply with requirements for federal funding, the Cost Accounting System allocates salary expenses and other costs to numerous cost centers in the Department of Human Resources. CASK could not make the kinds of cost allocations to meet these federal requirements.

Information about accounts receivable. Two of the agencies reviewed by the auditors maintain their own automated systems for managing their accounts receivable. The Department of Social and Rehabilitation Services maintains numerous types of accounts receivable in its Financial Accounting and Reporting Management System. For instance, accounts receivable can be generated as a result of payments or overpayments due in programs for child support, food stamps, and foster care. The Department also has a Billing and Accounts Receivable System which processes billings at four State hospitals. On a much smaller scale, the Department of Transportation maintains accounts receivable data on charges due from fees such as permits for overweight and overwidth

vehicles. Since CASK does not maintain data on accounts receivable, these agencies' systems do not duplicate CASK.

K.S.A. 1983 Supp. 75-3728j, enacted in 1979, requires the Director of Accounts and Reports to "design, establish, and implement a system of centralized accounting for receivables which shall be coordinated with the general and controlling accounts of the State and the accounting records maintained by the State agencies." Although State agencies now manage their own accounts receivable, the Division of Accounts and Reports has developed statewide guidelines on accounts receivable and a setoff procedure in which State agencies voluntarily turn over uncollectable debts for setoff against State payments. The establishment of an automated accounts receivable program for all State agencies is included in the Department of Administration's data processing plan for development in fiscal year 1986. According to that plan, "The additional revenues generated through increased collection of receivables will easily exceed the costs incurred in establishing and operating the system."

In sum, the auditors' findings demonstrate that CASK does not meet all the accounting information needs of every State agency. The agencies have indicated that their own automated accounting systems provide: (1) more current and complete financial information for daily management of their expenditures and budgets; (2) more detailed expenditure data than the data available in CASK; (3) the capability to generate specialized reports and reimbursement statements required by federal agencies; and (4) the capability to manage their accounts receivable. Information of this kind does appear to be necessary to the efficient operation of the agencies reviewed.

There Is Currently Little Planning or Control to Minimize Unnecessary Duplication or to Encourage Efficiency in Accounting System Operations

Although the separate accounting systems maintained by these agencies provide important information that CASK does not or cannot provide, they must be developed, run, and maintained at considerable cost. These costs often duplicate the costs of CASK even if the reports produced do not. The auditors found that a number of steps can be taken to trim these costs now and to hold them down in the future.

The main problem the auditors found was a lack of control over the development of accounting systems. Both CASK and separate agency systems have been developed without a formal system for determining how these systems should relate to each other. Both kinds of systems need to be scrutinized more carefully to determine how they might be operated most efficiently and with minimum duplication of effort.

One consequence of the lack of planning and control can be seen in the duplication of effort to enter data into the various accounting systems. In the agencies the auditors examined, agency personnel enter data into the agency's automated accounting system, but that information is not transmitted directly to CASK (except in the case of the Department of Social and Rehabilitation Services). Instead, these agencies send vouchers to the Division of Accounts and Reports in printed form, where the Division's personnel once again enter the data into a computer.

Better planning could reduce such duplication. For example, the expenditure data entered by personnel at the Department of Revenue, Department of Health and Environment, and the Corporation Commission is in basically the same format as CASK. In this way, these agencies could follow the example of the Department of Social and Rehabilitation Services. Also, if minor differences in receipts data recorded by the State Treasurer's Office and the Division of Accounts and Reports could be resolved, the State Treasurer could send a magnetic tape of receipt data to CASK, thereby eliminating any duplication of effort in data entry.

Agencies need some flexibility in deciding what accounting information they must have to operate effectively. However, they should not necessarily be allowed on their own to decide whether the needed accounting information can most efficiently be provided through CASK, through manual record-keeping, or through an automated accounting system. At the present time, agencies can make these decisions without any required review or approval by the Division of Accounts and Reports. In effect, there is little active control being exercised to meet the second goal of CASK: "To minimize duplication of accounting functions between State agencies and the Division of Accounts and Reports."

The Division of Accounts and Reports has taken a number of steps to promote the use of CASK and to enhance its capability for meeting the needs of other State agencies. These steps include regular training sessions for agency officials in the use of CASK, plus the development of optional fields and reports to help meet special needs of agencies. However, these steps do not result in the kind of control or incentive which would ensure that agencies make decisions on the basis of greatest efficiency.

The Director of Accounts and Reports has been directed by K.S.A. 75-3728 to "formulate a system of central accounting and maintain centralized accounting records which...shall be coordinated with the accounting records maintained by state agencies." The same law requires the Director of Accounts and Reports to "design, revise and direct the use of accounting records and fiscal procedures...for all state agencies." These provisions demonstrate the Legislature's intent that the Director of Accounts and Reports should be a key position in any effort to coordinate the central accounting system and the agencies' accounting systems.

Another key agency in coordinating automated accounting systems is the Division of Information Systems and Computing (DISC). This agency has substantial authority for planning and reviewing acquisition of data processing equipment and systems. Given that agency accounting systems are often a part of larger information systems, it would appear that close coordination between the Division of Information Systems and Computing and the Division of Accounts and Reports would be necessary to ensure that the development of accounting systems is effectively controlled.

In accordance with State law, DISC annually issues a comprehensive plan for data processing in Kansas government. While this plan contains a great deal of information about agencies' automated accounting systems, it is primarily gathered and analyzed on an agency-by-agency basis. A broader view is needed to make decisions about duplication and inefficiency. Only the Division of

Accounts and Reports has the legal authority and expertise necessary to make Statewide policies for minimizing duplication of accounting functions.

What Options Could Be Considered to Help Minimize Duplication and Bring About More Efficiency in Accounting Systems?

For the most part, this report has discussed duplication in terms of the inefficiency of an agency's developing and running its own separate accounting system. However, the opposite point of view also needs to be considered: CASK should not be expanded solely in the hopes of supplanting the need for agency accounting information systems unless there is a clear indication it can do so. In its current form, CASK cannot meet the needs of all State agencies. Even if it is revised and expanded, it may not be able to do so, and such expansions of the system are expensive and time-consuming.

Improved control over accounting systems means addressing duplication on two fronts. The first is deciding the most effective and economical location for a necessary enhancement of existing accounting information--should it be done within CASK, or should it be done by the agency? The second is making sure that where two systems exist, inefficiency is minimized through one-time data entry, development of shared data bases, reducing procedural delays, and the like.

Options for addressing current and future duplication of accounting systems. Under current statutes, the Director of Accounts and Reports appears to have the key responsibility for making decisions about minimizing duplication. As one option, the Legislature could strengthen and clarify that authority by requiring the Director to develop policies and procedures for minimizing duplication between CASK and other accounting systems. The Legislature could also require the Director to review State accounting systems periodically and submit reports to the Governor and Legislature regarding duplication. As another option, the Legislature could place the same responsibilities elsewhere, perhaps with the Secretary of Administration, a task force, or some other person or group. The Legislature could also specify that this responsibility include reviewing any agency's proposed computer applications involving financial and accounting information.

Options for increasing efficiency in existing accounting systems. Even if no changes are made to create more formal and centralized review of duplication in the future, several steps can be taken to address the inefficiencies the auditors found in the current systems. These include the following:

1. To ensure that agency officials are fully aware of the capability and flexibility already built into CASK, the Division of Accounts and Reports should continue its periodic training sessions on the uses of CASK, CASKINQ, and the special fields and programs which are available for agency use.
2. To avoid the duplication of personnel time and the possibility of error inherent in separately entering the same data into two different automated accounting systems, the Division of Accounts

and Reports (with assistance of the Division of Information Systems and Computing) should analyze the costs and benefits of having expenditure data transferred to CASK on magnetic tape from the following agencies:

- Department of Corrections
- Corporation Commission
- Department of Health and Environment
- Department of Human Resources
- Insurance Department
- Department of Revenue
- Department of Transportation

3. The State Treasurer and the Division of Accounts and Reports (with assistance of the Division of Information Systems and Computing) should analyze the costs and benefits of having receipts information transferred to CASK on magnetic tape generated by the State Treasurer.
4. To make CASK more useful as a management tool for State agencies, the Division of Accounts and Reports should analyze the costs and benefits of providing detailed object code data on monthly CASK budget reports (DAM005, DAM010, DAM011). The Division has indicated that such a change would be feasible, but would be a major enhancement to CASK.

APPENDIX A

DAILY, MONTHLY, AND ANNUAL REPORTS PRODUCED BY CASK

CASK DAILY REPORTS

Daily Cash Receipts Journal
Daily Expenditure Journal
Daily Encumbrance Journal
Daily Transfer Journal
Daily Adjustment Journal
Daily Transaction Register
Daily Transaction Register - Payroll
Daily Account Balances
Warrant Register - Treasurer
Warrant Register - Agencies
Treasurer Daily Cash Receipts Journal
Daily Payroll Expenditure Journal
Summary of Warrants Written By Fund
Summary of Receipts By Fund
Daily Account Balances - Negative Balances
Outstanding Encumbrance Amount
Daily Payroll Account Balances
Accounts Receivable Set-off Report

CASK MONTHLY REPORTS

Monthly Posting Summary
Encumbrance Analysis
Receipt Analysis
Financial Planning Expenditure Analysis
Budgeted Expenditures By Object Codes
Expenditures By Intermediate Object Code Within Program
Expenditures By Intermediate Object Within Account and Program
Capital Outlay Expenditures
Expenditure Analysis (Program Code)
Receipts By Fund and Source
Receipts Statewide and General Fund By Source
Expenditures Statewide and General Fund By Object
Receipts Statewide By Source and Fund
Investment and Transfers Transactions
Payroll Clearing Fund Monthly Summary
Transaction Code Summary By Fund
Fund Class Balances
Appropriated Funds Special Report
Monthly Payroll Transfer Transactions
Month-End Suspended Transactions Affecting Treasurer's Reconciliation
Monthly Treasurer's Reconciling Items Report By Fund Class
Appropriations, Adjustment and Transfers Analysis
Vendor Identification Number Exception Report
Architects, Engineers, and Attorney's Fee
Travel Reimbursement Payments to Legislators
Treasurer Reconciliation Report
Prior Year General Fund Accounts to Be Lapsed or Reappropriated
Prior Year Special Revenue Balances Transferred to Current Year
Control Totals For MD02 File By Object
Month-End Suspense Listing
Operating Expenditures Summary
Agency Use Field Special Reports

CASK YEARLY REPORTS

Appropriation By Agency
Appropriation By Function
Appropriation and Limitations By Fund
Appropriation By Bill Number
Expenditure Closing Entries
Receipt Closing Entries
List of Group Unencumbered Balances
CASK Year End Transactions
Lapse Summary
Reappropriation Summary
Reappropriated Fund Summary
Opening Daily Account Balances
General Fund Receipts By Source and Agency
General Fund Receipts By Agency, Fund and Source
Encumbrance With Negative Detail Amount
DA-118 Object Codes 100's
List of Outstanding Encumbered Balances
New Year Expenditures in Excess of New Year Receipts
Number of Funds and Accounts
Summary of Operating and Non-Operating Expenditures By Function
Summary of Expenditures By Fund and Object
Summary of 5, 6, 700 Object Expenditures
Highway Fund Expenditure Summary
Summary of Employment Security Funds
Summary of Expenditures By Fund Class and Object
Summary of Receipts By Fund Class and Source
Fund Class Balances
Account/Fund Title List
Extract Controls for Statement of Revenue
Appropriation Lapses By Fund and Fiscal Year
Schedule of State and Federal Aid
Budget Worksheets and Annual Financial Report Controls
Appropriations and Receipts
Lapse and Reappropriation
Prior Year Appropriations
DA404 Control Totals
Budget Worksheet (Prior Year Statistics)
ACS Adjusting Entries for Fiscal Year Ending
Resource Estimate By Fund
Program Expenditure Estimate
Program Expenditure Estimate - Plan for Financing
Encumbrance Detail

APPENDIX B

AUTOMATED ACCOUNTING SYSTEMS AT SELECTED STATE AGENCIES

DEPARTMENT OF CORRECTIONS

The Department of Corrections maintains a wide variety of inmate information on its IBM System 34 computer, which was acquired in fiscal year 1979. Within the inmate data base, there are seven different records kept on each offender. In addition to inmate data, the Department maintains an accounting system on its computer. According to agency officials, the accounting system takes up about three percent of the storage space available on the computer.

The automated accounting system maintained by the Department of Corrections is called the Obligations Control System. This system maintains the same appropriation and expenditure data as in CASK, plus all obligations made from agency purchase order vouchers and purchase requisitions. The Department said this obligation data was necessary to provide a complete picture of the financial status of each program, and to avoid the possibility of exceeding its appropriations.

CASK does not currently allow an agency to record the type of preliminary obligation data being used by the Department. Even if a new field for such data was added in CASK reports, it would take several days for the paperwork to be processed through CASK. The Department's system works much faster because data is sent to its central computer from terminals located at the major correctional institutions.

The Department estimates that its accounting system will cost about \$18,000 to operate in fiscal year 1985, including data processing equipment costs and agency staff time. This does not include the cost of replacing the IBM System 34 with a System 36 in fiscal year 1985.

KANSAS CORPORATION COMMISSION

The Kansas Corporation Commission is responsible for the regulation of public utilities, motor carriers, oil and natural gas production and mining activities. Because Commission costs are periodically assessed back to these regulated companies, the Corporation Commission has developed the Reimbursable Docket System (RDOCKET). RDOCKET accumulates the staff time and expenditure data necessary in order to bill regulated firms. The Commission has also developed the Appropriation Accounting System (APRO) to provide financial controls for appropriations and expenditures and to enable the Commission to distinguish reimbursable from non-reimbursable costs. Both RDOCKET and APRO are run on the Univac system at DISC. Processing, storage, equipment, and data entry costs for RDOCKET and APRO will be approximately \$6,563 and \$15,314, respectively, in fiscal year 1984.

K.S.A. 66-1502 allows the Commission to assess expenses of investigations or appraisals of public utilities and common carriers back to the utilities and carriers involved. RDOCKET accumulates the reimbursable costs incurred during the regulatory process and computes the monthly cost to be assessed back to each company. Furthermore, K.S.A. 1983 Supp. 66-1503 allows the Commission to quarterly assess non-reimbursable expenditures to the public utilities and common carriers subject to its jurisdiction. RDOCKET computes each company's share of the quarterly assessment fee and generates the invoices. CASK cannot currently produce the monthly and quarterly billings required by the Corporation Commission.

APRO is a cost accounting system which maintains records of appropriations, budgeted expenditures, and actual expenditures by fund and program. APRO allows the Commission to distinguish reimbursable from non-reimbursable costs, including salary costs. This distinction is necessary in order to accurately assess costs back to public utilities and common carriers. Since time distribution and salary information for individual employees is not recorded in CASK, CASK cannot distinguish reimbursable from non-reimbursable salary costs. APRO also ensures that Commission expenditures, encumbrances and potential obligations do not exceed appropriations. According to the Commission, CASK is not sufficient to meet these needs because obligations are not entered into CASK until encumbrance documents or expenditure vouchers are processed and approved by the Division of Accounts and Reports.

The Commission proposes to enhance these existing automated systems by adding a cash receipts system in fiscal year 1985. According to the Commission, this system would allow it to quickly and accurately compute receipts collected by fund and program. The cash receipts application would utilize the Univac MAPPER system, and processing and storage costs would be approximately \$187 in fiscal year 1985.

DEPARTMENT OF HEALTH AND ENVIRONMENT

The Department of Health and Environment is responsible for administering State and federal laws concerning public health and environmental quality. The Department administers a variety of programs designed to protect and promote the health of Kansans and to regulate environmental quality. To enhance the financial management of these programs and the agency, the Department obtained the Appropriation Accounting System (APRO) from the Kansas Corporation Commission, free of charge. Health and Environment implemented APRO in July 1983 as a replacement for its Burroughs ledger card system. APRO is run on the Univac system at DISC and will cost Health and Environment approximately \$21,900 for processing, storage, equipment, and data entry costs in fiscal year 1985.

APRO provides financial records of appropriations and expenditures by fund, program and object code. The major benefits of APRO that are not available from CASK include the ability to record obligations prior to payment or encumbrance and to compare actual expenditures and obligations to budgetary amounts by detail object code. The Director of Accounts and Reports has indicated that CASK could be enhanced to compare encumbrances and expenditures to budgetary amounts by detail object codes. However, this enhancement would not provide Health and Environment with information on potential obligations which have been planned internally but have not been processed in CASK. According to Health and Environment officials, this information is necessary to make mid-year budget decisions and respond to Legislative inquiries about the current year's budget. APRO will also assist the Department in determining their share of total expenditures for federally sponsored programs.

DEPARTMENT OF HUMAN RESOURCES

The Department of Human Resources maintains the State Employment Security Agency Cost Accounting System on its IBM 370/158 mainframe, using on-line and batch processing and communications networks. This system was developed for use by state employment security agencies in 1969 in order to conform with the requirements of the Employment and Training Administration division of the U.S. Department of Labor. The Employment and Training Administration provides funding for the Cost Accounting System, which is currently used in all 50 states.

The main purposes of the Cost Accounting System are:

1. To provide uniform accrual accounting and reporting systems for all state employment security agencies,
2. To provide adequate financial controls including broad controls regarding limitations on obligations and detail controls for specific costs attributable to each employment security program, and
3. To provide financial information consistent with U.S. Department of Labor information needs and useful at state and local levels.

The Cost Accounting System is an accrual accounting system which maintains employment security information and produces reports in the format required by the U.S. Department of Labor. The system consists of seven related subsystems which are designed to process all accounting transactions for the Department of Human Resources.

The Cost Accounting System allocates costs to approximately 100 cost centers maintained by the Department of Human Resources, and cost center information is entered into the system at 34 locations throughout Kansas. For fiscal year 1983, approximately 80 percent of operating expenditures were salary costs; therefore, a major portion of costs allocated to cost centers are salary costs. The Cost Accounting System allows employees to charge any portion of their time to any program administered by the Department of Human Resources. Since time distribution and salary information for individual employees is not recorded in CASK, CASK cannot currently make the detailed cost allocations required by the Department of Human Resources and the U.S. Department of Labor.

INSURANCE DEPARTMENT

The Insurance Department maintains seven separate computer applications on its IBM System 34 computer, which will be replaced by a System 36 during fiscal year 1984. Only two of these applications--Receipts Accountability and Expenditures--are comparable to the functions performed by CASK. Department officials indicated that these two applications take up about 11 percent of the storage space available on their computer. Together, they will cost about \$15,000 for equipment software, supplies, and staff salaries in fiscal year 1985.

The expenditure application is used to maintain expenditure data for each of the Department's ten divisions. Reports are printed weekly and monthly for each division. Much of this information duplicates the data available in CASK. However, the Department's reports do compare expenditures to its budget at a more detailed level than CASK reports. CASK could be programmed to provide budget comparisons at this detailed level, but it would be a major enhancement.

The Insurance Department took in over \$60 million in receipts during fiscal year 1983. The receipts accountability application acts as an aid in depositing and balancing these funds. Receipts are recorded by source codes and company names. The detailed information on taxes and fees collected from insurance companies and agents is not recorded in CASK.

It may be feasible for the Insurance Department to send receipt information to the State Treasurer on magnetic tape. The Department's computer produces daily receipt totals by fund and source, which is the information needed by the State Treasurer. To determine whether the benefits would exceed the costs of transferring this data on magnetic tape, the agencies should consult with officials in the Department of Administration.

DEPARTMENT OF REVENUE

The Department of Revenue is a major user of computer resources in its role as a collection and regulatory agency. Its diverse areas of responsibility are assigned to these six divisions:

- Administrative Services
- Alcoholic Beverage Control
- Operations
- Taxation
- Property Valuation
- Motor Vehicle

Within the Administrative Services Division, the Department maintains an Expenditure Comparison System. Using this system, data on actual expenditures is compared to budgeted amounts for each program and subprogram on a monthly basis.

The primary information obtained through the Expenditure Comparison System that is not available from CASK is the breakdown of expenditures to the detailed object code level on a current and historical basis. Department officials indicated that the CASK budget comparison reports would be more useful if they were at the detail object code level instead of the intermediate level. CASK could be programmed to produce such detailed reports without additional data, but it would be a major enhancement to the system. In response to the auditors' questions, the officials also said that if expenditure data could be sent to CASK on magnetic tape, it would increase the speed and accuracy of producing the reports. The annual cost of the Expenditure Comparison System is approximately \$5,500 for processing charges and agency staff time. The system runs on the IBM mainframe at DISC.

Department of Revenue officials said that the agency does not currently maintain any receipts accounting systems on computer. They indicated that the Department is beginning to develop an automated system for sending receipt data to the State Treasurer. The intent of this plan is to reduce the time delays in manually processing and depositing receipts, and to eliminate the current duplication of effort in key-punching the data.

SECRETARY OF STATE

The Office of the Secretary of State is responsible for the administration of the Uniform Commercial Code and the Kansas General Corporation Code, and the registration of lobbyists, notaries public, and trademarks. In addition, the Secretary of State is responsible for the sale and distribution of Kansas Statutes Annotated and the session laws. In order to process the fees collected for these goods and services, the Secretary of State's Office has established a receipts accounting system on its IBM System 34 computer.

The receipts accounting system records individual receipts by type of receipt and amount. The system also validates receipt documents and endorses checks received. In order for CASK to do this, individual receipt information, instead of account and source totals, would have to be entered in CASK. This would significantly increase the number of transactions entered into CASK and the processing time and required storage capacity of the data base.

The receipts accounting system generates receipt totals by fund and source code; these totals are used to manually prepare receipt vouchers for submission to the State Treasurer. Since the receipts accounting system produces receipt totals by fund and source, the feasibility of having the Secretary of State produce a magnetic tape of receipt totals for the State Treasurer could be explored.

The Office of the Secretary of State is also in the process of establishing a prepaid deposit system on the IBM System 34. The prepaid deposit system will allow high volume users to maintain a deposit account with the Secretary of State. The major benefits of the prepaid deposit system will include reducing the number of minor refunds written, reducing the number of minor accounts receivable maintained, and decreasing the turnaround time for certain transactions. Since individual receipts are not entered into CASK, CASK cannot maintain individual customer accounts.

The receipts accounting system and the prepaid deposit system are expected to cost less than \$1,000, excluding salary costs, to run and maintain annually. Salary costs were excluded from this estimate because data entry will be done by employees who previously performed manual operations with the same information. However, agency officials expect salary costs attributable to receipts processing and prepaid deposits to decline as a result of automation.

DEPARTMENT OF SOCIAL AND REHABILITATION SERVICES

The Department of Social and Rehabilitation Services, one of the largest State agencies, uses data processing applications in many of its programs. In response to Legislative Post Audit's survey, the Department said its major automated accounting system is its Financial Accounting and Reporting Management System (FARMS). FARMS allows for daily, monthly, quarterly, and annual reports for all accounting transactions made by the Department. FARMS also allows the Department to monitor accounts receivable in programs such as child support, food stamps, and foster care. The estimated cost of FARMS for fiscal year 1985 is \$243,000. This amount apparently covers only the data processing services provided by DISC. Additional personnel costs could not be provided, but they would be significant. For instance, 5.5 positions are assigned to data entry duties for FARMS.

One important aspect of FARMS is that, when expenditure data is entered into FARMS, the system produces a magnetic tape for transferring the necessary data into CASK, and also produces hard-copy vouchers. This feature helps to reduce the duplication of effort required for data entry, and ensures that data entered by the agency is the same as the data reported in CASK.

Department officials cited several reasons by they felt FARMS was more useful than CASK. These reasons included:

- FARMS retains expenditure detail and vendor detail longer than CASK.
- FARMS is vendor-oriented, while CASK is fund-oriented.
- CASKINQ is limited to 5,000 lines of detail, while FARMS has no limit.

In addition to FARMS, the Department also has a Billing and Accounts Receivable System which allows four of its State institutions to process billings to third-party payors and private payors. This kind of accounts receivable information is not available through CASK. The Billing and Accounts Receivable System is estimated to cost \$266,700 for data processing services in fiscal year 1985.

STATE TREASURER

The State Treasurer is required by K.S.A. 75-603 to keep an accurate account of all receipts and disbursements of the State treasury. In order to meet this statutory requirement, the Office of the State Treasurer maintains a receipt processing system, a warrant processing system, and a fund accounting system. These three interrelated accounting applications were automated in the late 1970's and are maintained on a Burroughs Model B-1900 small business computer.

The receipt processing system allows the State Treasurer to keep an account of all receipts of the treasury. After State agencies deposit receipts, the State Treasurer enters receipt vouchers by fund and source totals into the receipt processing system. Totals produced by the receipt processing system are reconciled to actual cash received on a daily basis. One copy of all receipt vouchers is forwarded to the Division of Accounts and Reports by the State Treasurer; the Division of Accounts and Reports enters receipt vouchers into CASK by account and source totals. Since it is duplicative to have both the State Treasurer and the Division of Accounts and Reports enter receipt vouchers, consideration should be given to having the State Treasurer produce a magnetic tape of receipt vouchers to send to the Division of Accounts and Reports for entry into CASK.

The warrant processing system allows the State Treasurer to keep an account of all disbursements from the treasury. The system maintains records of warrants issued and warrants paid. Since the State Treasurer currently receives a magnetic tape of warrants issued from the Division of Accounts and Reports, the warrant processing system does not duplicate any function of CASK.

The fund accounting system develops monthly cash balances for all State funds by combining information provided by the receipt and warrant processing systems. These balances are then reconciled to CASK fund balances, as adjusted for outstanding warrants. The fund accounting system provides the necessary check between CASK fund balances and the Treasurer's cash balances and record of warrants outstanding.

In addition to the receipts processing, warrant processing, and fund accounting systems, the State Treasurer maintains the following applications on the Burroughs Model B-1900:

- unclaimed property system
- investment system
- securities pledged system
- fund distribution systems
- municipal registered bond system

The total estimated cost of these systems is \$377,872 for fiscal year 1984; the Office of the State Treasurer is unable to allocate data processing costs to specific applications.

DEPARTMENT OF TRANSPORTATION

The Department of Transportation has organized its responsibilities within five divisions: Administration, Planning and Development, Engineering and Design, Operations, and Aviation. The agency's accounting systems are within the Division of Administration.

The Department's data processing plan lists nine interrelated subsystems which comprise its financial application. These subsystems are:

- personnel
- payroll
- financial management
- accounts receivable
- cost accounting
- inventory
- general ledger
- procurement and purchasing
- cost center feedback

The total cost of these systems is estimated to be \$873,000 in fiscal year 1985, but the Department was unable to allocate this total to any of the subsystems.

The Department uses the IBM mainframe at DISC to run its accounting systems. Accounting information can also be entered on Burroughs B-800 minicomputers at the central office and at each district office.

All of the Department's daily cash transactions are entered into its Cost Center Feedback System. This data is entered into the computer system by personnel in the district offices, or by personnel in Topeka. The Cost Center Feedback System, in conjunction with the Project Accounting System, produces a report showing the portion of project costs which should be billed to the Federal Highway Administration. This type of federal aid billing report could not be produced by CASK.

One major difference between the Department of Transportation's accounting system and CASK is that the Department uses a five-digit object code to pinpoint types of expenditures. The first three digits are the same as CASK, and the last two digits are assigned by the Department. The Department uses this coding system in allocating its budget to its bureaus and districts, and in monitoring expenditures through its Daily Budget Reporting System.

APPENDIX C

AGENCY RESPONSES

Legislative Post Audit sent a draft copy of this audit report to the Department of Administration, the State Treasurer, and all other agencies which are listed in Appendix B. Because the audit's recommendations are addressed primarily to the Department of Administration and the State Treasurer, their responses are included on the following pages. Responses from the other agencies are not included due to space considerations, but they all indicated a willingness to pursue the alternatives suggested for reducing duplication of computerized accounting systems.



STATE OF KANSAS



DEPARTMENT OF ADMINISTRATION
Office of the Secretary

JOHN CARLIN,
Governor
MARVIN A. HARDER,
Secretary of Administration

January 23, 1984

Room 263-E
State Capitol Building
Topeka, Kansas 66612
(913) 296-3011

Mr. Meredith Williams
Acting Legislative Post Auditor
Legislative Division of Post Audit
Mills Building
Topeka, Kansas 66612

RECEIVED
JAN 24 1984
DIVISION OF POST AUDIT

Re: Comments Regarding Audit Report on
"Duplication of Computerized Accounting
Systems"

Dear Mr. Williams:

The draft audit report has identified a number of areas where duplication in the use of scarce resources does currently exist for the following reasons:

Redundancy in duplicated efforts in equipment, processing time and staff salaries for programming and data entry.

Information needs are not provided by CASK --
--recording of planned or potential obligations
--detailed expenditure breakdowns
--federal reporting requirements
--accounts receivable.

Duplication and redundancy as a result of proliferation of separate agency maintained systems

Much of this duplication has developed since CASK was designed in 1974 as a result of the installation of separate computer facilities in the agencies and

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expanding data and management information needs. At the time CASK was designed, the concept was to develop a modular "cost-justified genesis" system that could be simply enhanced as required to meet agencies' needs. To that end, much time and effort was devoted to the study and elimination of duplication and to the demand and cost-justification for future enhancements. Provision was made for various future upgrades, for example, expanding the detail expenditure code from three to five digits.

Unfortunately, in the eight years since CASK was installed, strict budgetary limitations on the allocations of resources and contending demands by other agencies and projects for staff and computer time have forced the deferral of these CASK projects to future years. The project to develop a higher level expenditure detail code which answers one deficiency in CASK was last budgeted for FY 1985, but was not recommended for funding by the Governor and is deferred for consideration for funding until 1986. The accounts receivable and accounts payable projects which answer several other deficiencies of CASK are up for consideration in 1987 in the current three year DISC Information System Plan. Another potential application under consideration for the future is the on-line processing of transactions. This will allow the agencies, through remote terminals, to enter transactions from input documents, editing transactions on-line and updating the data base with valid transactions passing the edits. The necessary agency accounting systems could then be updated without duplicate data entry. It goes without saying that funding for the remote terminals and staff training, etc., are necessary to accomplish this goal.

In recent years, staff effort has been directed in several areas to reduce duplication in existing accounting systems. In the data entry area, submission of accounting transactions, via magnetic media, has always been available to all the agencies. The utilization of this feature eliminates the duplicative entry of data into an agency's accounting system and again into CASK. The following agencies are currently using one or more applications of this feature: Wichita State University, Kansas State University, University of

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Kansas, Fort Hays State University, Department of Health and Environment, Board of Regents, Kansas Public Employees Retirement System, Department of Social and Rehabilitation Services, Insurance Department, Department of Revenue, Board of Agriculture, Kansas Fish and Game Commission, and State Treasurer.

In the meantime, as staff time permits, we will attack the existing inefficiencies identified as follows:

1. Continue periodic training sessions.
2. Eliminate duplication of data entry into two different systems by promotion of tape submission.
3. Determine the most feasible and timely method of transferring receipt information to CASK by the State Treasurer.
4. Proceed with request for funding the project to expand the detail object code and work to expand detail level of expenditure and offer to provide such data on monthly CASK budget reports to agencies.
5. Continue periodic agency assistance visits.
6. Conduct annual survey of deletion/initiation of CASK reports.

Another area which we have addressed is maintaining duplicate CASK accounting information. Agency assistance visits are conducted periodically, and one of the items discussed is maintaining duplicate CASK accounting information, either through manually kept records or computer generated reports. If any duplication is apparent, we discourage maintenance of duplicate accounting records. We strongly suggest that duplication be addressed in each agency's audit regardless of who conducts the audit.

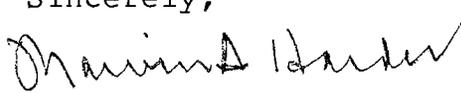
Mr. Meredith Williams
January 23, 1984
Page Four

As a part of the Division of Information Systems and Computing's (DISC) periodic data processing audits, we certainly will review apparent duplication and solicit comments from the Division of Accounts and Reports. This will also be done for any proposed new data processing applications agency plans include.

Agencies periodically request our assistance to evaluate their internal systems or segments of said systems. The latest such evaluation was the Secretary of State's receipts handling procedures involving their new "point of sale" terminal. The purpose of the evaluation was to insure that the necessary controls and procedures were in place.

If we can provide further information, please let us know.

Sincerely,



Marvin A. Harder
Secretary of Administration

MAH:mkr

STATE OF KANSAS



Office of the State Treasurer

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January 24, 1984

RECEIVED
JAN 25 1984
DIVISION OF POST AUDIT

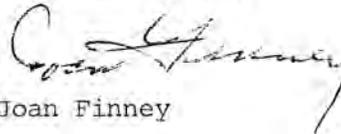
Mr. Meredith Williams
Acting Legislative Post Auditor
Legislative Division of Post Audit
Mills Building
Topeka, Kansas 66612

Dear Mr. Williams:

In response to the draft copy of your performance audit on the Duplication of Computerized Accounting Systems, I note your recommendation that the State Treasurer send tape or receipt data to CASK. Such procedure has been considered by this office and a request was submitted to the Division of the Budget that a Data Entry Clerk position be provided to perform this and other duties. The request was denied by the Division of the Budget.

Thank you again.

Sincerely yours,


Joan Finney

JF:ksn

