

We concur with your recommendation that SAP should be configured to not allow the same individual to both enter and approve charge-back payment transactions.

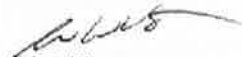
Supporting Documentation

We concur with your recommendation that documentation be attached for all charge-back transactions.

We strongly concur with your recommendation that the confidentiality issues discussed during the exit conference need to be addressed to avoid any risk of data theft.

I look forward to working with the Comptroller's Office to address these issues and to assist the Accounting Division toward developing stronger procedures.

Sincerely yours,



Robert W. Keating,
Director of Budget and Management