

SECTION 17. TRANSACTION AUDITS**17.1 PREAUDIT OF TRANSMITTAL REGISTER TRANSCRIPT (TRT).**

After preparing the TRT, the initiating technician visually compares each entry on the source document with the TRT. Compare addresses to the address directory and other applicable source documents, if you are adjusting a prior document. The extent of this verification depends upon the skill and capability of the individual technician. The above is a minimum requirement and additional preaudit or verification of work by another individual may be made locally.

17.2 REMOTE OPERATOR AUDIT.

The remote operator should not correct errors other than operator input errors. Conversely, the operator should not knowingly transmit erroneous data to the computer. Documents with obvious errors should be returned to the Defense MegaCenter for correction. In addition, the remote operator should question the use of action code "0" (limitation override) without authorized signatures.

17.3 AUDIT OF INPUT TRANSACTIONS.

The Daily Audit List produced during end-of-day processing is forwarded to the Defense MegaCenters for audit against source documents. Reports and Analysis Division notes any questionable or erroneous entries on the Daily Audit List and advises PCs of appropriate corrective action to be taken.

17.4 AUDIT OF REJECTED TRANSACTIONS.

Review and correct transactions the computer does not accept as a result of the computer edits.

17.5 AUDIT OF NEW RECORDS.

The Reports and Analysis Division audits new CSRs, FSRs, and PSRs to ensure accounting classifications are valid.

17.6 AUDIT OF OVERRIDE/BYPASS TRANSACTIONS.

The FSO and the OPLOC, Reports and Analysis Branch audits the Daily Audit List for all override/bypass transactions (action codes BF, BP, OD, OP, VM, ZF, ZM, and ZP) against those previously approved, and recorded in the control log required in paragraph 6.7. The FSO and Chief, Report and Analysis, takes appropriate management action for transactions not previously approved.

17.7 OTHER AUDITS.

Quality Assurance and Defense MegaCenter supervisory personnel either at their discretion, or as directed by the AFO, accomplish periodic internal audits to determine the effectiveness of internal control, proper follow-up of outstanding open items, and timeliness and accuracy of recorded transactions.