

1875

---

1875

1875

**Statement of Glenn A. Fine  
Inspector General, U.S. Department of Justice,  
before the  
Senate Committee on the Judiciary  
concerning**

**Oversight of the Federal Bureau of Investigation  
July 1, 2005**

[REDACTED]



1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The second part of the document outlines the various methods used to collect and analyze data, including interviews, surveys, and focus groups. The third part of the document describes the results of the research, highlighting the key findings and the implications for practice. The fourth part of the document discusses the limitations of the study and suggests areas for future research. The fifth part of the document provides a conclusion and a summary of the main points.

[REDACTED]

[REDACTED]

[REDACTED]

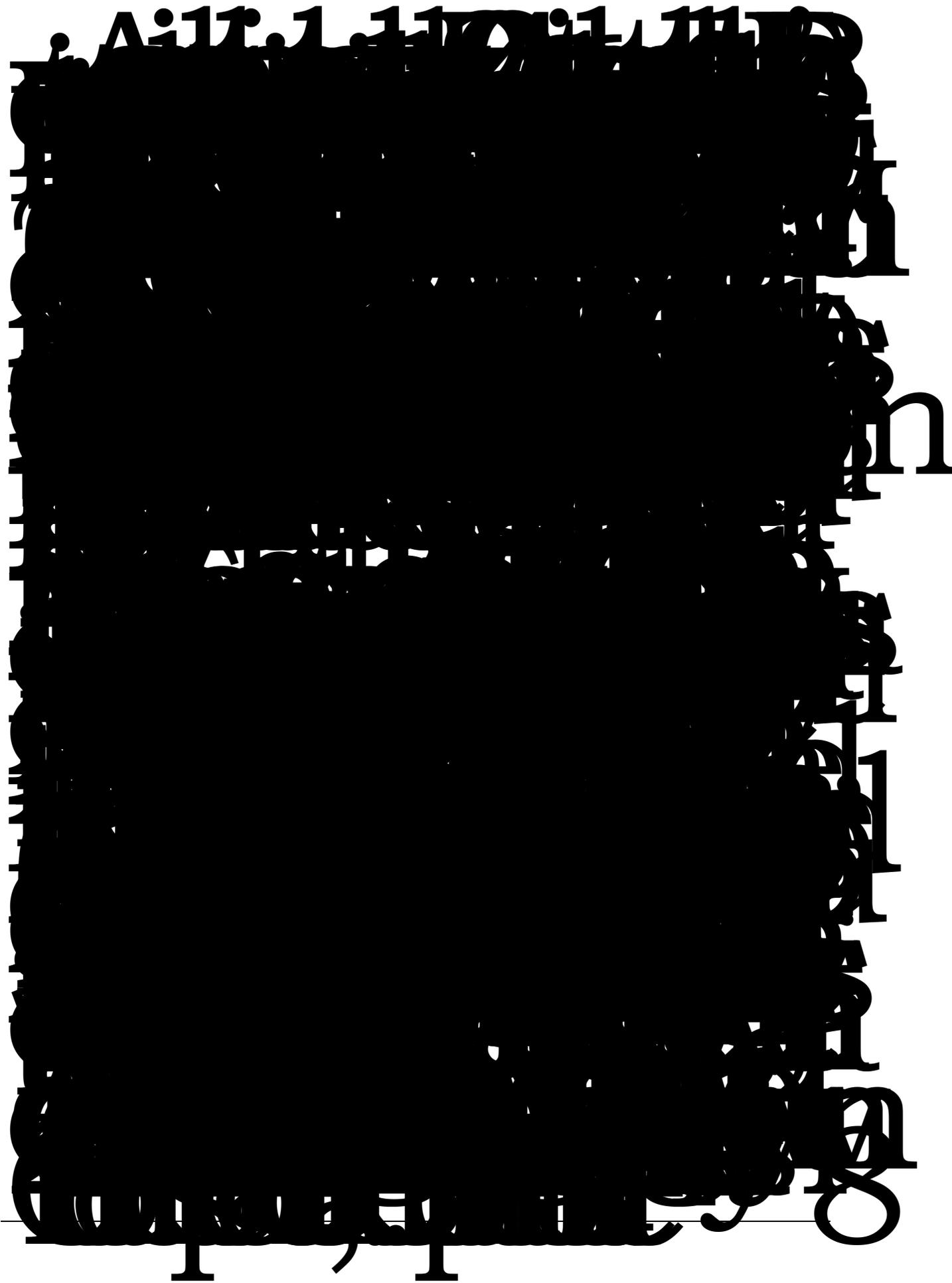


[REDACTED]

**Table 1: TOTAL AUDIO COLLECTED AND UNREVIEWED**

Program	Accrued Unreviewed Audio FY 2002 through 1 <sup>st</sup> Quarter FY 2004 (Hours)	Audio Collected FY 2002 through 1 <sup>st</sup> Quarter FY 2004 (Hours)	Percent Unreviewed of Collected	Accrued Unreviewed Audio FY 2002 through 2 <sup>nd</sup> Quarter FY 2005 (Hours)	Audio Collected FY 2002 through 2 <sup>nd</sup> Quarter FY 2005 (Hours)	Percent Unreviewed of Total Collected
Counterterrorism	24,786	354,014	7%	38,514	573,920	7%
Counterintelligence	53,787	22,773	3%	6,9228	2,015,998	33%
					2,589,918	27%

[REDACTED]



[REDACTED]

[REDACTED]

III. ABANDONMENT OF REVIEW BY FBI PROGRAMS

[REDACTED]

[REDACTED]

CONFIDENTIAL

[REDACTED]

I, \_\_\_\_\_

[REDACTED]

I  
,





[REDACTED]

I, J, I

6



1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the success of any business and for the protection of the interests of all parties involved. The document outlines the various methods and systems that can be used to ensure the accuracy and reliability of financial records.

2. The second part of the document focuses on the role of the auditor in the financial reporting process. It describes the responsibilities of the auditor and the standards that must be followed to ensure the integrity of the financial statements. The document also discusses the importance of communication between the auditor and the management of the company.

3. The third part of the document addresses the issue of internal controls. It explains how a strong system of internal controls can help to prevent errors and fraud, and how it can be used to improve the efficiency of the business. The document provides a detailed overview of the various types of internal controls that can be implemented, and discusses the factors that should be considered when designing and implementing such a system.

4. The fourth part of the document discusses the importance of transparency in financial reporting. It explains how transparency can help to build trust and confidence in the financial statements, and how it can be used to improve the overall quality of the financial reporting process. The document also discusses the various ways in which transparency can be achieved, and the benefits that can be realized from such an approach.

5. The fifth part of the document discusses the importance of the audit committee in the financial reporting process. It describes the role of the audit committee and the standards that must be followed to ensure the integrity of the financial statements. The document also discusses the importance of communication between the audit committee and the management of the company.

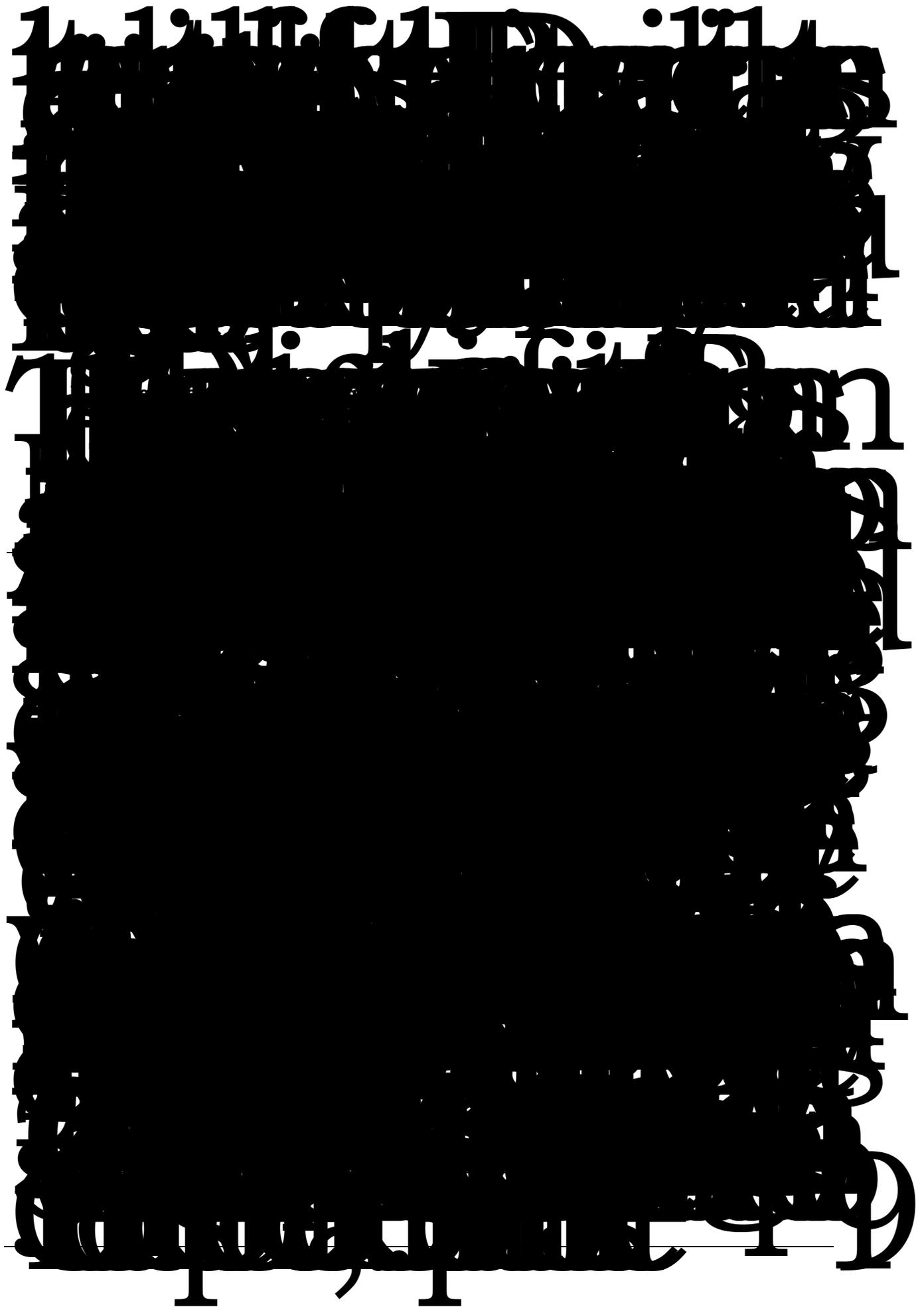
6. The sixth part of the document discusses the importance of the external auditor in the financial reporting process. It describes the role of the external auditor and the standards that must be followed to ensure the integrity of the financial statements. The document also discusses the importance of communication between the external auditor and the management of the company.

7. The seventh part of the document discusses the importance of the internal auditor in the financial reporting process. It describes the role of the internal auditor and the standards that must be followed to ensure the integrity of the financial statements. The document also discusses the importance of communication between the internal auditor and the management of the company.

8. The eighth part of the document discusses the importance of the external auditor in the financial reporting process. It describes the role of the external auditor and the standards that must be followed to ensure the integrity of the financial statements. The document also discusses the importance of communication between the external auditor and the management of the company.

9. The ninth part of the document discusses the importance of the internal auditor in the financial reporting process. It describes the role of the internal auditor and the standards that must be followed to ensure the integrity of the financial statements. The document also discusses the importance of communication between the internal auditor and the management of the company.

10. The tenth part of the document discusses the importance of the external auditor in the financial reporting process. It describes the role of the external auditor and the standards that must be followed to ensure the integrity of the financial statements. The document also discusses the importance of communication between the external auditor and the management of the company.





1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data. The document also notes that regular audits are essential to identify any discrepancies or errors early on.

IV. The second part of the document focuses on the implementation of internal controls. It outlines several key areas where controls should be put in place, such as access to financial systems, segregation of duties, and the approval process for payments. The document stresses that these controls are not just for compliance but are also crucial for protecting the organization's assets and ensuring the integrity of its financial reporting.

Conclusion 2