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 RECIP. NAME: O'REILLY, J.P.    RECIPIENT AFFILIATION: REGION 2, ATLANTA, OFFICE OF THE DIRECTOR

SUBJECT: FORWARDS ANNUAL REPT 1978. <sup>operating</sup> annual oper. (see report)

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February 28, 1979  
L-79-46

Mr. James P. O'Reilly, Director, Region II  
Office of Inspection and Enforcement  
U. S. Nuclear Regulatory Commission  
101 Marietta Street, Suite 3100  
Atlanta, Georgia 30303

Dear Mr. O'Reilly:

Re: St. Lucie Unit 1  
Docket No. 50-335  
1978 Annual Operating Report

Two copies of the 1978 St. Lucie Unit 1 Annual Operating Report are attached.  
This report is submitted in compliance with Technical Specification 6.9.1.4.

Very truly yours,

Robert E. Uhrig  
Vice President  
Advanced Systems and Technology

REU/MAS/cpc

Attachment

cc: Director, Office of Inspection and Enforcement (40)  
Director, Office of Management Information and Program Control (2)  
Harold F. Reis, Esquire

REGULATORY DOCKET FILE COPY

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The document also notes that proper record-keeping is essential for identifying trends and anomalies in the data.

2. The second part of the document focuses on the role of internal controls in preventing fraud and errors. It describes how a well-designed system of internal controls can help to ensure that all transactions are properly authorized, recorded, and reviewed. The document also discusses the importance of separating duties and responsibilities to reduce the risk of fraud.

3. The third part of the document discusses the importance of regular audits in detecting and preventing fraud. It notes that audits are a key component of any effective internal control system and that they can help to identify weaknesses in the system and to take corrective action. The document also discusses the importance of maintaining a strong relationship with the external auditors.