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 FACIL: 50-400 Shearon Harris Nuclear Power Plant, Unit 1, Carolina 05000400
 AUTH. NAME AUTHDR AFFILIATION
 KUKAFKA, A. Affiliation Not Assigned
 RECIP. NAME RECIPIENT AFFILIATION
 DENTON, H. Office of Nuclear Reactor Regulation, Director (post 851125)

SUBJECT: Informs that util has not conducted full participation test of emergency plan required by 10CFR50. No exemptions from test within 1 yr prior to OL issuance should be considered or approved.

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 TITLE: Request for NRR Action (e.g. 2.206 Petitions) & Related Correspondence

NOTES: Application for permit renewal filed. 05000400

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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.

2. The second part of the document outlines the specific procedures that should be followed when recording transactions. This includes the use of double-entry bookkeeping and the requirement that every entry must be supported by a valid receipt or invoice.

3. The third part of the document discusses the role of the accounting department in providing timely and accurate information to management. It highlights the importance of regular reporting and the need to identify any potential issues or trends in the data.

4. The fourth part of the document addresses the issue of internal controls. It stresses that a strong system of internal controls is essential for preventing fraud and ensuring the accuracy of the financial records. This includes the separation of duties and the implementation of a robust approval process.

5. The fifth part of the document discusses the importance of staying up-to-date on changes in accounting standards and regulations. It notes that the accounting profession is constantly evolving, and it is essential for accountants to stay current in their knowledge.

6. The sixth part of the document discusses the role of technology in accounting. It highlights the benefits of using accounting software to streamline the recording process and to improve the accuracy of the data. It also notes the importance of ensuring that the software is secure and that data is backed up regularly.

7. The seventh part of the document discusses the importance of communication in accounting. It notes that accountants must be able to communicate effectively with management and other stakeholders to provide the information they need to make informed decisions. This includes the ability to explain complex accounting concepts in a clear and concise manner.

8. The eighth part of the document discusses the importance of ethics in accounting. It stresses that accountants have a duty to act ethically and to provide accurate and unbiased information. This includes the importance of maintaining confidentiality and of avoiding conflicts of interest.

9. The ninth part of the document discusses the importance of continuous learning in accounting. It notes that accountants must be committed to ongoing education and professional development to stay current in their field. This includes attending conferences, taking courses, and staying up-to-date on industry news.

10. The tenth part of the document discusses the importance of teamwork in accounting. It notes that accounting is a team effort, and it is essential for accountants to work together to ensure the accuracy and integrity of the financial records. This includes the importance of communication and collaboration within the accounting department.