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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
ROOM 403, U.S. CUSTOMHOUSE, 610 SOUTH CANAL STREET
CHICAGO, ILLINOIS 60607



OCT 7 1970

Mr. W. W. Russell
State Conservationist
Soil Conservation Service
United States Department of Agriculture
4601 Hammersley Road
Madison, Wisconsin 53711

Dear Mr. Russell:

We have made a review for the settlement of accounts of the certifying officers of the Wisconsin State Office, Soil Conservation Service, United States Department of Agriculture. Our review completed in September 1970 was made pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53), and the Accounting and Auditing Act of 1950 (31 U.S.C. 67).

Our review was directed primarily toward the settlement of the certifying officers' accounts, and included an examination of administrative procedures and controls relating to the disbursement of funds and such tests of individual financial transactions as we considered appropriate. We also reviewed the most recent internal audits of the activities of this office performed by the Office of the Inspector General, Department of Agriculture. We did not examine program-type activities, nor did we conduct a payroll audit.

We found that with the exception of insufficient written procedures for examination of contract payments under watershed protection projects and some weakness in record support for receipt and distribution of goods purchased and for certain charges on travel vouchers, the procedures and controls were generally satisfactory. We discussed these matters with representatives of your office and corrective action has been taken or promised.

We wish to acknowledge the courtesies and cooperation given our representatives during the review.

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Copies of this report are being furnished to the Administrator,
Soil Conservation Service, and to the Inspector General, Department
of Agriculture.

Sincerely yours,

M. R. Wolfson
M. R. Wolfson
Regional Manager