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UNITED STATES GENERAL ACCOUNTING OFFICE  
WASHINGTON, D.C. 20548

CIVIL DIVISION

OCT 15 1970

*rd 9/2/83*

Dear Mr. Mangham:

We have made a review for the settlement of accounts of accountable officers of the Eastern Administrative Division, Agricultural Research Service, Department of Agriculture, through October 31, 1969. Subsequent to October 31, 1969, the fiscal operations of the Division were transferred to the Management Services Division located in Minneapolis, Minnesota, and New Orleans, Louisiana. Our review 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, completed in September 1970, consisted of an evaluation of the administrative procedures and internal controls relative to the receipt and disbursement of funds other than payroll and included such tests of financial transactions and records as we considered appropriate.

We found the administrative procedures and internal controls to be generally effective, and the selected financial transactions which we reviewed were processed in a satisfactory manner.

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

Copies of this letter are being sent to the Administrator, Agricultural Research Service, and the Inspector General, Department of Agriculture.

Sincerely yours,

*Bernard Sacks*

Bernard Sacks  
Assistant Director

Mr. Francis R. Mangham  
Deputy Administrator  
Administrative Management  
Agricultural Research Service  
Department of Agriculture

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