



092748

UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D C 20548

CIVIL DIVISION

APR 16 1970

Dear Mr. Cliff:

We have made a review for the settlement of accounts of accountable officers at the Washington Office, Forest Service, Department of Agriculture. 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 March 1970, consisted of an evaluation of the administrative procedures and internal controls relative to receipts and disbursements of funds and included such tests of financial transactions and records as we considered appropriate. We did not review major program or payroll operations.

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. Certain minor deficiencies which we noted during our review were discussed with members of your staff who indicated that corrective action would be taken.

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

Copies of this letter are being sent to the Inspector General, Department of Agriculture.

Sincerely yours,

Victor L. Lowe
Victor L. Lowe
Associate Director

Mr. Edward P. Cliff
Chief, Forest Service
Department of Agriculture

~~714843~~

092748