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UNITED STATES GENERAL ACCOUNTING OFFICE  
REGIONAL OFFICE

ROOM 403, U.S. CUSTOMHOUSE, 610 SOUTH CANAL STREET  
CHICAGO, ILLINOIS 60607



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JUL 10 1970

Mr. George S. James, Regional Forester  
Forest Service, Eastern Region  
United States Department of Agriculture  
633 West Wisconsin Avenue  
Milwaukee, Wisconsin 53203

Dear Mr. James:

We have made a review for the settlement of the accounts of the accountable officers of the Forest Service Regional Office, Milwaukee, Wisconsin, for the period through June 30, 1969. The review, completed in May 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 evaluating current administrative procedures and controls over receipts and disbursements of funds, and included such tests of financial transactions as we considered necessary. Program operations were not included in this review. In establishing the scope of our work, consideration was given to the most recent annual accounting compliance inspection report, dated August 28, 1969, and the related working papers.

Our review disclosed no significant weaknesses in administrative procedures and internal controls and related receipts and disbursements were generally handled in a satisfactory manner. However, certain matters indicating a need for improvement in administrative operations were noted during our review and discussed with you and members of your staff. Although corrective action was initiated or being considered with respect to these matters they are summarized below for your information.

- court leave for jury duty was not always supported by documents showing date of service and rate of pay.
- two employees had failed to refund the amount received for jury duty they had performed 12 months and four months respectively, prior to the time of our review. After this situation was called to the attention of personnel of your office, collections of \$444 and \$84 were made.

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- a purchase order for remodeling a conference room was improperly charged to the 1969 annual appropriation (see 21 Comp. Gen. 1159). The purchase order dated June 11, 1969, was for work that was performed in November and December 1969 at a final cost of \$3,739.
- travel advances in excess of apparent needs were noted in a number of instances.
- three employees were found to have a dual function of unit certifying officer and alternate imprest fund cashier.
- military leave granted was not properly supported with orders and certification of days of duty.
- travel vouchers did not always disclose hours of travel time, speedometer readings, annual leave taken and excess travel time chargeable to annual leave.
- a number of employees failed to submit applications for annual or sick leave or initial their time and attendance reports.

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In accordance with 8 GAO 3, the records of financial transactions through June 30, 1969, may be transmitted to the Federal Records Center for storage in accordance with your records management program.

A copy of this report is being furnished to the Chief, Forest Service and to the Inspector General, Department of Agriculture.

We wish to acknowledge the courtesy and cooperation extended to our representatives during the review, and would appreciate being advised of the final action taken on these matters.

Sincerely yours,

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