



UNITED STATES GENERAL ACCOUNTING OFFICE

REGIONAL OFFICE  
8112 FEDERAL OFFICE BUILDING  
FIFTH AND MAIN STREETS  
CINCINNATI, OHIO 45202



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SEP 21 1970

Mr. Olan E. Murray, State Conservationist  
Soil Conservation Service  
United States Department of Agriculture  
1409 Forbes Road  
Lexington, Kentucky 40505

REC 00337

Dear Mr. Murray:

We have made a review for the settlement of accounts of the certifying officers of the Kentucky State Office, Soil Conservation Service, United States Department of Agriculture, Lexington, Kentucky. Our review, completed in August 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).

Each agency has the basic responsibility for proper accounting and internal control to provide assurance of the legality, propriety, and correctness of disbursements and collections of public funds. In recognition of this, we placed major emphasis on the adequacy and effectiveness of the accounting and internal controls, including internal auditing, and made such tests of transactions as we deemed appropriate. We considered the most recent reviews by the Office of the Inspector General, Department of Agriculture, and by the Soil Conservation Service Budget and Finance Division, in setting the scope of our work. We did not examine program-type activities, nor did we conduct a payroll audit.

We found that the administrative procedures and controls were satisfactory.

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

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