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UNITED STATES GENERAL ACCOUNTING OFFICE  
REGIONAL OFFICE  
143 FEDERAL OFFICE BUILDING 50 FULTON STREET  
SAN FRANCISCO, CALIFORNIA 94102

Released  
9/2/83  
RWT

IN REPLY REFER TO  
30005

FEB 22 1971

Mr. Thomas P. Helselth, State Conservationist  
Soil Conservation Service  
U. S. Department of Agriculture  
Room 308A, Tioga Building  
2020 Milvia Street  
Berkeley, California 94704

Dear Mr. Helselth:

We have made a review for the settlement of accounts of the certifying officer of the California State Office, Soil Conservation Service, U. S. Department of Agriculture. Our review--completed in January 1971--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 officer's 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 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, since payroll functions are centralized at the Management Data Service Center, New Orleans, Louisiana.

We found that with the exception that some travel advances remained outstanding for extended periods although no travel was performed and some advances appeared excessive relative to travel requirements, the procedures and controls were generally satisfactory. We discussed this weakness with representatives of your office and corrective action has been promised.

We wish to acknowledge the courtesies and cooperation given our representatives during the review. Copies of this report are being furnished to the Administrator, Soil Conservation Service, and to the Inspector General, Department of Agriculture. We anticipate no further reporting of the results of this review.

Sincerely yours,

A. M. Clavelli  
Regional Manager

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