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UNITED STATES GENERAL ACCOUNTING OFFICE
DALLAS REGIONAL OFFICE
ROOM 500, 1512 COMMERCE STREET
DALLAS, TEXAS 75201

APR 12 1971



LM089314

Mr. W. L. Heard, State Conservationist
Mississippi State Office
Soil Conservation Service
United States Department of Agriculture
Post Office Box 610
Jackson, Mississippi 39205

Dear Mr. Heard:

We have made a review for the settlement of the accounts of the certifying officers of the Mississippi State Office, Soil Conservation Service, United States Department of Agriculture. Our review, completed in March 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 evaluation of administrative procedures and controls over the disbursement of funds as they relate to the responsibilities of the certifying officers, and included such tests of financial transactions as we considered appropriate. In establishing the scope of our review, we considered the results of the last audits performed by the Office of the Inspector General and the Budget and Finance Division, Washington, D. C., in November 1967 and in March 1968, respectively. We did not examine program-type activities and payroll operations.

We found that the procedures and controls over disbursements were generally satisfactory.

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

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Copies of this report are being furnished to the Administrator, Soil Conservation Service, and the Inspector General, Department of Agriculture. We anticipate no further reporting of the results of this review.

Sincerely yours,

W. H. Sheley, Jr.

W. H. Sheley, Jr.
Regional Manager