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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
8112 FEDERAL OFFICE BUILDING
FIFTH AND MAIN STREETS
CINCINNATI, OHIO 45202



Division Engineer
Ohio River Division
U. S. Army Corps of Engineers
P.O. Box 1159
550 Main Street
Cincinnati, Ohio 45201

AUG 18 1972

Dear Sir:

We have made a review for the settlement of accounts of accountable officers at the Louisville District, Corps of Engineers (Civil Functions), through July 31, 1971. The 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).

Since the disbursing officer and accounting functions were transferred to the Finance and Accounting Center, Ohio River Division, Cincinnati, Ohio, effective August 1, 1971, our review was limited to a general review of procedures and controls and to such test of transactions as we considered appropriate. We did not review program activities. We gave consideration to the draft report of the Army Audit Agency relating to their audit completed in June 1972. We also reviewed the appropriate fiscal year 1971 reports and workpapers of the Ohio River Division Resident Audit Staff and found them helpful.

Our review disclosed that the disbursement and revenue transactions were valid, legal and appropriate, and that the disbursing officer effectively discharged his fiscal responsibilities.

In accordance with § GAO 13 the records may be stored pursuant to your agency's record management program.

A copy of this report is being sent to the Louisville District Engineer; to the Chief of Engineers: Attention, Engineer Comptroller; and to the Army Audit Agency, East Central District.

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

Very truly yours,

ELMER TAYLOR, JR.

for

Robert W. Hanlon
Regional Manager