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**UNITED STATES GENERAL ACCOUNTING OFFICE**  
**REGIONAL OFFICE**  
 ROOM 204, 161 PEACHTREE STREET, N.E.  
 ATLANTA, GEORGIA 30303

JAN 4 1971

Mr. J. J. Clark, Warden  
 United States Penitentiary  
 Bureau of Prisons  
 Department of Justice  
 Atlanta, Georgia 30315

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Dear Mr. Clark:

We have made a review for the settlement of accounts of accountable officers of the United States Penitentiary, Atlanta, Georgia. Our review, completed in November 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 included an examination of administrative procedures and controls relating to the disbursement and receipt of funds and such tests of individual financial transactions through June 30, 1970, as we considered appropriate. We also reviewed the most recent Bureau examiner's and the local internal examiner's reports and working papers. We did not examine program-type activities.

We found that the procedures and controls were generally satisfactory except for some deficiencies noted, as follows: Some personnel actions authorized employee promotions prior to the expiration of the required waiting period; inaccurate personnel actions were recorded on retirement records; several invoices were not supported in some instances by evidence that material was received, and some did not show all required information; some cash discounts offered were not taken; a tort claim did not bear acceptance of settlement by claimant; some travel claims did not show all required information nor were such claims adjusted to conform with authorized allowances; several real estate transactions were not supported by sales or purchase agreements; first class airplane accommodations for an employee's dependents were not adequately justified; some travel vouchers were not stamped or marked to prevent duplicate payment; an item of equipment acquired as surplus property was not accounted for in the inventory and another item was not at the site shown on the inventory record.

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We discussed these discrepancies in detail with representatives of your office and corrective action has been taken or promised.

Copies of this letter are being furnished to the Administrative Assistant Attorney General and to the Director, Bureau of Prisons.

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

Very truly yours,



*R. J. Madison*

Regional Manager