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UNITED STATES GENERAL ACCOUNTING OFFICE  
REGIONAL OFFICE  
ROOM 1800 FEDERAL OFFICE BUILDING  
911 WALNUT STREET  
KANSAS CITY, MISSOURI 64106

September 30, 1971

R.L. G/2/83  
FR

Mr. Loy S. Hayes, Warden  
Federal Reformatory  
El Reno, Oklahoma 73036

Dear Mr. Hayes:

We have made a review of selected fiscal operations of the Bureau of Prisons at the Federal Reformatory, El Reno, Oklahoma, for the year ended June 30, 1971. Our review was directed primarily to an evaluation of the adequacy of procedures and controls relating to budgetary accounting, payrolls, and other administrative expenses. We examined selected cash receipts and disbursement transactions, and made such other tests as we deemed appropriate.

The procedures and internal controls reviewed by us were generally satisfactory.

Copies of this report are being sent to the Assistant Attorney General for Administration and the Director, Bureau of Prisons.

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

Sincerely yours,

  
K. L. Weary  
Regional Manager

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