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

FOD-HCB

JUN 24 1971

Mr. William J. Bookholt
Regional Commissioner
Southeast Region
Internal Revenue Service
P.O. Box 926
Atlanta, Georgia 30301

Dear Mr. Bookholt:

We have made a review for the settlement of accounts of the Southeast Region accountable officers, Internal Revenue Service, Atlanta, Georgia. Our review, completed in June 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 included an examination of administrative procedures and controls relating to the disbursement and receipt of funds and such tests of individual transactions through June 30, 1970, as we deemed appropriate. We also reviewed the Regional Inspector's audit report dated April 12, 1971, and the related working papers on the audit. We did not examine program-type activities, nor did we conduct a payroll audit.

We found that the procedures and controls were generally satisfactory, except for some weaknesses in (1) the timeliness of follow-up action to recover amounts due the Government from vendors; (2) administration and verification of travel claims, and (3) determining the validity of the purchase of an association membership. We discussed the weaknesses in detail with representatives of your office and corrective action was taken or promised on most of the matters discussed.

Copies of this letter are being sent to the Assistant Commissioner (Administration), and to the Regional Inspector.

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

Very truly yours,

9/14/999
ACTING *Ryle E. Hamm*
Regional Manager