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UNITED STATES GENERAL ACCOUNTING OFFICE
 REGIONAL OFFICE
 ROOM 403, U.S. CUSTOMHOUSE, 610 SOUTH CANAL STREET
 CHICAGO, ILLINOIS 60607

00315
 OCT 12 1970

Mr. C. W. LaMar, Director
 Postal Data Center
 Post Office Box 63
 Minneapolis, Minnesota 55470

DLG 05880



Dear Mr. LaMar:

We have made a review for the settlement of accounts of the disbursing officers, postmasters, and other accountable officers, at the Minneapolis Postal Data Center for the period December 16, 1967, through June 30, 1970. The review was made pursuant to the Budget and Accounting Act, 1921 (31 U.S.C. 53) and the act of September 2, 1960 (39 U.S.C. 2206).

The review was completed in September 1970 and was directed primarily towards the settlement of the accountable officers' accounts. It included tests of the disbursing officer's statements of accountability, tests of postmasters' statements of account, and tests of payrolls and miscellaneous disbursements. We visited the St. Cloud, Minnesota, Post Office to review the postmaster's accounts. We did not review program operations. In establishing the scope of our work we used the reports and workpapers of certain audits performed by the Post Office Department Internal Audit Division.

Our review did not disclose any significant weaknesses in administrative procedures or internal controls. However, we noted some instances where we believe more than one collection letter (guidelines allow write-off of debt under \$50 if reply not received in 30 days) should be sent to certain debtors (mail order, retail and business firms) before writing off the receivable. Your willingness to increase your efforts beyond what is now required will, in our opinion, lessen the write-offs and increase collections of accounts receivable.

A copy of this letter is being sent to the Deputy Postmaster General.

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

Sincerely yours,

M. R. Wolfson
M. R. Wolfson
Regional Manager