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

*Rel. 9/2/83 -  
RAT*

Mr. C. W. Chapman  
State Conservationist  
Georgia State Office  
Soil Conservation Service  
U. S. Department of Agriculture  
P. O. Box 832  
Athens, Georgia 30601

OCT 9 1970

Dear Mr. Chapman:

We have made a review for the settlement of accounts of accountable officers of the Georgia State Office, Soil Conservation Service, U. S. Department of Agriculture. Our review, completed in August 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 of funds and such tests of individual financial transactions as we considered appropriate. We did not examine program-type activities, nor did we conduct a payroll audit.

We found that with the exception of some weaknesses in timekeeping functions; travel administration and verification of travel claims; establishment of an accounts receivable; and the procedures for determining administrative costs for billing purposes, the procedures and controls were generally satisfactory. We discussed these weaknesses with representatives of your office and corrective action has been taken or promised.

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

Copies of this report are being furnished to the Administrator, Soil Conservation Service, and to the Inspector General, Department of Agriculture.

Very truly yours,

*R. J. Madison*  
Regional Manager

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9/4/78