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Accounting & Auditing - Public Health

UNITED STATES GENERAL ACCOUNTING OFFICE
DALLAS REGIONAL OFFICE
ROOM 500, 1512 COMMERCE STREET
DALLAS, TEXAS 75201

OCT 21 1970



Dr. William A. Cherry
Director, Public Health Service Hospital
210 State Street
New Orleans, Louisiana 70118

Dear Dr. Cherry:

We have made a review for the settlement of accounts of accountable officers at the Public Health Service Hospital, New Orleans, Louisiana. The review 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 examination, completed in October 1970, was directed primarily toward evaluating administrative procedures and controls relating to the receipt and disbursement of funds, and included such tests of financial transactions as we considered appropriate. We reviewed and considered the audit of procurement activities completed in October 1969 by the Department of Health, Education and Welfare Audit Agency. We did not review program activities and we did not audit payrolls.

Our review disclosed that the administrative procedures and controls were generally satisfactory.

In accordance with the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies (8 GAO 3), the records of financial transactions through June 30, 1970 may be sent to the Federal Records Center for storage in accordance with your agency's records management program.

Copies of this report are being sent to the Administrator, Health Service and Mental Health Administration and other Washington officials of the Department of Health, Education and Welfare.

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

Sincerely yours,

W. H. Sheley, Jr.
W. H. Sheley, Jr.
Regional Manager

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