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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

Mr. P. W. Churn, Jr.
Superintendent of Industries
Federal Prison Industries, Inc.
El Reno, Oklahoma 73036

Dear Mr. Churn:

We have completed an examination of the financial statements of the Federal Prison Industries, Inc. (FPI), El Reno, Oklahoma, for fiscal year 1971. The examination was made pursuant to the Government Corporation Control Act (31 U.S.C. 841).

Our review, which was completed in September 1971, was made in accordance with generally accepted auditing standards and included such tests of accounting records and financial transactions as we considered necessary in view of the nature and volume of transactions and the effectiveness of internal controls.

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

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

Copies of this letter are being sent to the Commissioner of Industries, Federal Prison Industries, Inc.; the Assistant Attorney General for Administration, Department of Justice; and the Warden, Federal Reformatory, El Reno, Oklahoma.

Sincerely yours,

K. L. Weary
Regional Manager

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