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UNITED STATES GENERAL ACCOUNTING OFFICE  
WASHINGTON, D C 20548

CIVIL DIVISION

SEP 30 1969

Dear Mr. Davis:

We have made a review for the settlement of accounts of the certifying officers of the Federal Extension Service, Department of Agriculture. Our 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 review, completed in August 1969, was directed primarily toward the settlement of the certifying officers' accounts, and included an examination of selected disbursement transactions and related administrative procedures and internal controls. We also examined reports on activities reviewed by the Office of Inspector General, Department of Agriculture, and evaluated the adequacy of corrective action taken by the Federal Extension Service thereon. We did not review program operations, nor did we review payroll activities, which are centralized in the Management Data Service Center, New Orleans, Louisiana.

We found that the financial transactions which we selected for our review were generally processed in a satisfactory manner. Minor deficiencies disclosed by our review were discussed with appropriate officials and corrective action was taken.

We wish to acknowledge the cooperation extended to our representatives during the review. Copies of this report are being furnished to the Inspector General.

Sincerely yours,

*Victor L. Lowe*  
Victor L. Lowe  
Associate Director

Mr. Lloyd H. Davis, Administrator  
Federal Extension Service  
Department of Agriculture

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