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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
8112 FEDERAL OFFICE BUILDING
FIFTH AND MAIN STREETS
CINCINNATI, OHIO 45202

APR 27 1971

Colonel Taylor L. Davidson
State Director
Kentucky State Headquarters
Selective Service System
220 Steele Street
Frankfort, Kentucky 40601



Dear Colonel Davidson:

We have made a review for the settlement of the accounts of certifying officers at the Kentucky State Headquarters, Selective Service System, Frankfort, Kentucky for the period January 3, 1965 to December 31, 1970. Our review, completed in February 1971, 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).

Each agency has the basic responsibility for proper accounting and internal control to provide assurance of the legality, propriety, and correctness of disbursements and collection of public funds. Since the accounting function for your office was transferred to the Regional Center, Atlanta, Georgia, effective January 1, 1971, our review of the accounting and internal controls was limited. However, we made such tests of transactions as we deemed appropriate and considered the report of the most recent audit by the National Headquarters Field Auditor in setting the scope of our review. We did not examine program-type operations.

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

In accordance with 8 GAO 13 the records of transactions through December 31, 1970 may be transmitted to the Federal Records Center for storage in accordance with your records management program.

Three copies of this report are being sent to the Director, Selective Service System, Washington, D.C.

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

Very truly yours,

David P. Sorando

David P. Sorando
Regional Manager

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