



UNITED STATES GENERAL ACCOUNTING OFFICE  
 REGIONAL OFFICE  
 ROOM 226, 676 NORTH MILITARY HIGHWAY  
 NORFOLK, VIRGINIA 23502

*6-20-00355*

JAN 6 1972

Mr. M. R. Hogan, Warden  
 Federal Reformatory  
 Petersburg, Virginia 23803

*DLC 6-0-033*

Dear Mr. Hogan:

We have reviewed ~~selected~~ administrative operations and related financial transactions ~~at the~~ Federal Reformatory, Petersburg, Virginia, and the Robert F. Kennedy Youth Center, Morgantown, West Virginia.

*DLC 6-0-034*

Our review, which covered fiscal year 1971, was directed toward evaluating current administrative procedures and controls relating to receipts and disbursements and included such tests of financial transactions as we considered necessary. We also considered the audit work performed by the Bureau of Prisons and the Department of Justice examiners.

Generally, our tests of transactions showed that the procedures in effect and related practices provided effective controls over receipts and disbursements. While we did note a limited number of discrepancies, these appeared to be isolated in nature and not indicative of any procedural weakness. We did note, however, that vouchers covering certain expenditures submitted by the Morgantown Youth Center were not fully supported. The results of our review were discussed with you and other responsible officials and corrective actions were taken or promised.

In accordance with the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies (8 GAO 3), the accountable officer's records through June 30, 1971, may be transmitted to storage.

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Mr. M. R. Hogan, Warden

We appreciate the cooperation and assistance provided our representatives during the review.

Copies of this letter are being sent to the Assistant Attorney General for Administration and to the Director, Bureau of Prisons.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Walter H. Henson".

Walter H. Henson  
Regional Manager

JGB/nc

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