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

Mr. Wayne E. Rhodes  
State Director  
Indiana State Headquarters  
Selective Service System  
Century Building  
36 South Pennsylvania Street  
Indianapolis, Indiana 46204

APR 27 1971



Dear Mr. Rhodes:

We have made a review for the settlement of the accounts of accountable officers at the Indiana State Headquarters, Selective Service System (SSS), Indianapolis, Indiana for the period January 3, 1965 to March 31, 1971. Our review, completed in March 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. In recognition of this, we placed major emphasis on the adequacy and effectiveness of the accounting and internal controls, including internal auditing, and made such tests of transactions as we deemed appropriate. We considered the most recent review by the Field Auditor, National Headquarters, Selective Service System, in setting the scope of our work. We did not examine program-type activities.

Our review disclosed that the administrative procedures and controls were generally satisfactory. However, summarized below are certain deficiencies which were discussed with you or members of your staff and corrective action taken.

1. Leave Without Pay was not completely and accurately reported on the Record of Leave Data Transferred for three employees.
2. An incorrect leave accrued through date was generally reported on the Record of Leave Data Transferred for employees separated within a pay period.

In accordance with 8 GAO 13 the records of financial transactions through March 31, 1971, 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, SSS, National Headquarters, Washington, D.C.

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

Very truly yours,



David P. Sorando  
Regional Manager