



General Government Division

B-279263

February 20, 1998

The Honorable William V. Roth, Jr.  
Chairman, Committee on Finance  
United States Senate

Dear Mr. Chairman:

Subject: OIG Audits of All Treasury Bureaus

As you requested during the February 5, 1998, hearing on IRS oversight by the Treasury Office of the Inspector General (OIG) and the IRS Inspection Service, we are providing you with information on the OIG's audits of all Treasury bureaus, including IRS, for fiscal years 1995 through 1997.

We prepared a summary table (see enclosure I) from information given to us by OIG officials (see enclosures II and III). The summary shows that OIG has issued 392 reports during the 3-year period, reflecting analyses of various bureau activities, of which 5 relate to IRS programs and 82 relate to IRS procurement actions. Also among the total OIG reports issued, five of the multiple bureau reports include analyses of IRS programs.

The reports reflect four different kinds of audit services: program and financial audits, consultations, contract audits, and evaluations. The OIG's Office of Audit does the program and financial audits, which it states are performed in accordance with government auditing standards and generally contain findings, conclusions, and/or recommendations. The Office of Audit also does consultations, which in effect provide Treasury officials with management consulting services. Additionally, the Office of Audit arranges with the Defense Contract Audit Agency (DCAA) for audits of specific bureau procurement actions, which are to assist bureaus to help ensure that contract costs are prudent and in compliance with the Federal Acquisition Regulations. Office of Audit officials also perform quality reviews of the DCAA audits and work with DCAA and Treasury officials to resolve significant audit issues.

OIG's Office of Evaluations does studies or assessments of Treasury activities. Evaluations place greater emphasis than audits on assessing planning and implementation for a program or activity to help management address problems or vulnerabilities. For example, one 1996 evaluation included an assessment of

bureaus' implementation of the Government Performance and Results Act. None of the evaluations dealt specifically with IRS activities.

The five audit reports specific to IRS programs or activities are wide ranging. They cover extensive IRS programs, such as Treasury's oversight of the Tax Systems Modernization Program; important procurements, such as Treasury's Digital Telecommunications System, which IRS administers; and individual hotline complaints or allegations about IRS' use of funds.

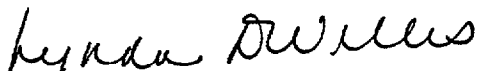
The five multiple bureau audit reports that include IRS coverage are also wide ranging. For example, they include audits of Treasury's small business program as well as various financial controls required by the Chief Financial Officers Act (CFO Act). These multiple bureau audit reports have analyses of related IRS programs or controls.

We obtained this information from Treasury OIG officials. Because you had an immediate need for the data, we did not verify its accuracy.

Separately, as you requested at the hearing, we are in the process of placing this and other information about IRS audits and investigations in the context of OIG's and Inspection's total resources, results, and outcomes. We look forward to briefing you on this broader perspective as well as on potential options for restructuring these critical IRS audits and investigations. As agreed with Tom Roesser of your office, we will be prepared to brief you on the broader perspectives and restructuring options on or about February 25, 1998.

We appreciate the opportunity to assist you in your deliberations over the IRS reform legislation. Please do not hesitate to call me on 512-9110 should you have any questions.

Sincerely yours,



Lynda D. Willis  
Director, Tax Policy  
and Administration Issues

Enclosures

## TREASURY OIG REPORTS BY BUREAU AND REPORT TYPE (FISCAL YEARS 1995-97)

FY and report type	ATF	BEP	BPD	Customs	DO	FLETC	FMS	MB	MINT	OCC	OTS	USSS	Other <sup>a</sup>	IRS	Total
<b>1995</b>															
Audit	3	3	1	7	9	2	4	4	5	1	1	4	1		45
Consultation					3						1				4
DCAA audit	1	19		21	10	4	3		6	1		1		24	90
Evaluation					2										2
Subtotal	4	22	1	28	24	6	7	4	11	2	2	5	1	24	141
<b>1996</b>															
Audit	2	2	2	5	3		3	6	2	1	1		7	3	37
Consultation		1		2				1							4
DCAA audit	6	9		17	7		1		1					22	63
Evaluation	1	2			4			1		1			1		10
Subtotal	9	14	2	24	14		4	8	3	2	1		8	25	114
<b>1997</b>															
Audit	8	1	2	9	8	3	7	1	2	3	4	2		2	52
Consultation				1	1										2
DCAA audit		5		27	10 <sup>b</sup>	1			1	1		1		36 <sup>b</sup>	82
Evaluation					1										1
Subtotal	8	6	2	37	20	4	7	1	3	4	4	3		38	137
<b>Total</b>	<b>21</b>	<b>42</b>	<b>5</b>	<b>89</b>	<b>58</b>	<b>10</b>	<b>18</b>	<b>13</b>	<b>17</b>	<b>8</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>87</b>	<b>392</b>

## Legend

<b>ATF</b>	Bureau of Alcohol, Tobacco, and Firearms
<b>BEP</b>	Bureau of Engraving and Printing
<b>BPD</b>	Bureau of the Public Debt
<b>Customs</b>	United States Customs Service
<b>DCAA</b>	Defense Contract Audit Agency
<b>DO</b>	Department Offices (Treasury)
<b>FLETC</b>	Federal Law Enforcement Training Center
<b>FMS</b>	Financial Management Service
<b>MB</b>	Multiple Bureaus (within Treasury)
<b>MINT</b>	United States Mint
<b>OCC</b>	Office of Comptroller of the Currency
<b>OTS</b>	Office of Thrift Supervision
<b>USSS</b>	United States Secret Service
<b>IRS</b>	Internal Revenue Service

Note: Cells that are empty represent no reports prepared that year.

<sup>a</sup>Other includes OIG studies of such things as the use of funds Treasury provides to local law enforcement offices.

<sup>b</sup>Joint DO/IRS contract audit involving Treasury's Digital Telecommunications System, which Treasury contracted and IRS administers. (Chart shows this report only under DO.)

Source: Data from Treasury OIG.

**DEPARTMENT OF TREASURY OFFICE OF INSPECTOR GENERAL**  
**AUDIT AND EVALUATION REPORTS**  
**BY BUREAU - FY 1995 TO PRESENT**

BUREAU	REPORT NUMBER	REPORT TITLE
ATF	95-065	Bureau of Alcohol, Tobacco, and Firearms: Alleged Preferential Treatment in Label Processing
ATF	95-118	Follow-up Audit of the Federal Workers' Compensation Program at the Bureau of Alcohol, Tobacco and Firearms
ATF	95-129	Opportunities to Improve ATF's Explosives Licensing and Inspection Program
ATF	96-050	ATF Needs to Better Assist Customs to Prevent Illegal Assault Weapons from Entering the United States
ATF	96-059	Audit of the Bureau of Alcohol, Tobacco and Firearms Fiscal Year 1995 Statement of Financial Position
ATF	96-E17	ATF's Certified Explosives Specialist Program
ATF	97-016	Audit of Alcohol, Tobacco and Firearms Special Occupational Tax Program
ATF	97-028	Follow-up Audit of the Bureau of Alcohol, Tobacco and Firearms Aviation Program: Controls Need Improvement
ATF	97-068	Final Report on the Bureau of Alcohol, Tobacco and Firearms Use of Administratively Uncontrollable Overtime
ATF	97-080	ATF's Implementation of the 1994 Crime Bill
ATF	97-085	ATF's Use of Task Forces
ATF	97-094	ATF's Fiscal Years 1996 and 1995 Financial Statements
ATF	97-104	ATF's Controls Over Firearms Need Further Improvement
ATF	97-128	ATF's Gang Resistance Education and Training Program
BEP	95-007	Review of Custodial Cleaning Contract at the Bureau of Engraving and Printing
BEP	95-083	Inventory of Unissued Stocks of Federal Reserve Notes At the Bureau of Engraving and Printing
BEP	95-084	Treasury's Overt Changes to Currency Enhance Counterfeit Deterrence
BEP	96-057	Audited Fiscal Years 1995 and 1994 Financial Statements of the Bureau of Engraving and Printing

BUREAU	REPORT NUMBER	REPORT TITLE
BEP	96-066	Improvements Needed in Controls Over Bureau of Engraving and Printing's Police Force Unit's Time and Attendance Records
BEP	96-E19	Bureau of Engraving and Printing's Strategic Planning Process
BEP	96-E20	Bureau of Engraving and Printing's Strategic Plan
BEP	97-058	Audited Fiscal Years 1995 and 1996 Financial Statements of the Bureau of Engraving and Printing
BEP	CA-96-005	Reconciliation Efforts by the Bureau of Engraving and Printing on the Advanced Counterfeit Deterrence Inventory
BPD	95-127	Audit Report on the Transfer of the Bureau of the Public Debt Bond Production Was Generally Satisfactory
BPD	96-008	Internal Controls Over Bond Production for the Bureau of the Public Debt Are Adequate
BPD	96-075	Survey of the Bureau of the Public Debt's Administrative Operations
BPD	97-004	Improvements Needed in the Treasury Auction Process
BPD	97-088	Audited Fiscal Year 1996 Financial Statements of the Bureau of the Public Debt's Administrative Accounts
Customs	95-011	Survey of U.S. Customs Service Leased Space and Utilities
Customs	95-012	U.S. Customs Service Centralized Examination Stations Opportunities Through Improved Program Management
Customs	95-071	Audit of the U.S. Customs Service Fiscal Year 1994 Financial Statements
Customs	95-125	Audit of the U.S. Customs Service's Management of Telecommunications Costs
Customs	95-130	Management Letter For the Audit of U.S. Customs Service's Fiscal Year 1994 Financial Statements
Customs	95-131	U.S. Customs Service's EDP General Controls Continue to be Weak
Customs	95-133	U.S. Customs Service: Small Airport User Fees Should be Raised to Cover the Cost of Service
Customs	96-007	Follow-up Audit of the Federal Workers' Compensation Program at the U.S. Customs Service
Customs	96-025	Report of Follow-up Audit of the United States Customs Service Accountability Over Firearms
Customs	96-060	Report on the United States Customs Service's Fiscal Years 1995 and 1994 Consolidated Financial Statements

BUREAU	REPORT NUMBER	REPORT TITLE
Customs	96-094	Final Report on the Customs Officers Pay Perform Amendments
Customs	96-098	Additional Information on Reportable Matters Related to the Audit of U.S. Customs Service's FY 1995 Consolidated Financial Statements
Customs	97-022	United States Customs Service Effectively Controlled Firearms
Customs	97-041	Final Report on the U.S. Customs Service Use of Administratively Uncontrollable Overtime
Customs	97-054	Report on the United States Customs Service's Fiscal Years 1996 and 1995 Consolidated Financial Statements
Customs	97-061	U.S. Customs Service: Follow-up Audit of Small Airport Program
Customs	97-105	Weaknesses in Narcotics Interdiction Identified at the Port of Blaine
Customs	97-106	Customs Service International Air Passenger Processing Luis Munoz Marin International Airport San Juan, Puerto Rico
Customs	97-107	Customs Service International Air Passenger Processing Miami, Florida
Customs	97-108	Customs Service International Air Passenger Processing Nassau, Bahamas
Customs	97-126	Benefits of U.S. Customs Service's Pre-Importation Review Program Have Not Been Fully Realized
Customs	98-018 <sup>a</sup>	U.S. Customs Weaknesses in Narcotics Interdiction at the Port of San Francisco, California
Customs	98-033 <sup>a</sup>	Final Report on U.S. Customs Advance Passenger Information System
Customs	CA-96-001	Intellectual Property Rights Infringement at the U.S. Customs Service
Customs	CA-96-004	Harbor Maintenance Fee Collections
Customs	CA-97-001	Land Border Carrier Initiative Program
DO	95-028	Confirming the Accuracy of Price Guaranty Billings by Louisiana Gasification Technology, Inc. for September 1993 - September 1994
DO	95-034	Alleged Improper Procurement Activities At the Department of the Treasury
DO	95-043	1994 Audited Annual Chief Financial Officer's Report For The Treasury Forfeiture Fund

BUREAU	REPORT NUMBER	REPORT TITLE
DO	95-059	Review of Allegations Concerning Contractors in the Telecommunications Services Branch, ASD
DO	95-062	Examination of Exchange Stabilization Fund's Financial Statements for Fiscal Years Ended September 30, 1994 and 1993
DO	95-077	Audited Fiscal Year 1994 Financial Statements of the Gifts and Bequests Fund
DO	95-078	1994 Audited Annual Financial Statement For The Federal Financing Bank
DO	95-108	Follow-up Audit of the Federal Workers' Compensation Program at the Department of the Treasury
DO	95-126	Final Report on the Executive Office For Asset Forfeiture's Investment of the Treasury Forfeiture Fund
DO	95-E01	Government Performance and Results Act
DO	95-E02	Departmental Offices Local Telephone Invoice Process
DO	96-070	Audit Fiscal Year 1995 Financial Statements of the Treasury Forfeiture Fund
DO	96-071	Audited Fiscal Year 1995 Financial Statements of the Federal Financing Bank
DO	96-079	Audited Fiscal Years 1995 and 1994 Financial Statements of the Exchange Stabilization Fund
DO	96-E06	Community Development Financial Institutions Fund Award Application Procedures
DO	96-E07	Treasury's Administration of Technical Assistance in Central and Eastern Europe and the Former Soviet Union Countries
DO	96-E15	Community Development Financial Institutions Fund Award Monitoring Procedures
DO	96-E18	Department of the Treasury Audit Follow-up Systems
DO	97-021	Treasury Forfeiture Fund Awards May Have Exceeded Limits
DO	97-024	Enterprise for the Americas Initiative Financial Audit Reports
DO	97-067	Audited Fiscal Years 1996 and 1995 Financial Statements of the Exchange Stabilization Fund
DO	97-077	Audited Fiscal Year 1996 Financial Statements of the Departmental Offices
DO	97-079	Department of the Treasury Fiscal Year 1996 Financial Statements



BUREAU	REPORT NUMBER	REPORT TITLE
DO	97-082	Audited Fiscal Years 1996 and 1995 Financial Statements of the Federal Financing Bank
DO	97-093	Audited Fiscal Years 1996 and 1995 Financial Statements of the Treasury Forfeiture Fund
DO	97-098	FinCEN's Compliance with the Money Laundering Suppression Act Relating to Non-Bank Financial Institutions
DO	97-E02	Treasury's Support for High Priority Projects and Special Endeavors
DO	CA-95-001	Office of Foreign Assets Control Security Evaluation
DO	CA-95-002	Executive Office for Asset Forfeiture: Oversight of Equitable Sharing Payments to State and Local Agencies
DO	CA-95-003	Assessment of Need for a Study of Treasury's Office of Market Finance
DO	CA-97-100	Office of Enforcement's Administrative Operations
FLETC	95-056	Vendor Payments System at the Federal Law Enforcement Training Center Needs Improvement
FLETC	95-132	Survey of the Facilities Master Plan at the Federal Law Enforcement Training Center
FLETC	97-029	Property Management Program at the Federal Law Enforcement Training Center
FLETC	97-051	Pre-Audit Survey of the Federal Law Enforcement Training Center
FLETC	97-092	Controls Over Firearms at the Federal Law Enforcement Training Center
FMS	95-037	Review of Treasury's Financial Management Systems Oversight
FMS	95-087(2)	Audited Financial Statements of Ester Cattel Schmidt Fund
FMS	95-094	Audited FY 1994 Financial Statements of the Financial Management Service's Salaries and Expenses Appropriation
FMS	95-112	Financial Management Service Processing of Treasury Administrative Charges to Trust Funds is Largely Satisfactory
FMS	96-063	Audited FY 1995 Financial Statements of the Financial Management Service's Salaries and Expenses Appropriation
FMS	96-082	Physical Security and Internal Management Controls Over Transfer of Check Production Facilities Were Adequate

BUREAU	REPORT NUMBER	REPORT TITLE
FMS	96-090	Review of the Cash Management Improvement Act Study Performed by the State of California
FMS	97-025	The Financial Management Services' Internal Controls Over Processing Refunds
FMS	97-031	Report on the Processing of Investment Transactions by the Financial Management Service as a Service Organization
FMS	97-052	Treasury Financial Management Service Funds Accounting Branch Custodial Financial Statements for Year Ended September 30, 1996
FMS	97-071	Airport and Airway Trust Fund Custodial Financial Statements for the Year Ended September 30, 1996
FMS	97-076	Auditability Survey of Accounts Administered by the Financial Management Service Accounts Branch and Other Custodial Accounts
FMS	97-081	Audit Fiscal Year 1996 Financial Statements of the Financial Management Service Salaries and Expenses Appropriation
FMS	97-121	Follow-up Review of Financial Management Service Activities to Process and Monitor Agency Disbursements
IRS	96-006	Audit of Treasury's Oversight of the Internal Revenue Service's Tax System Modernization Program
IRS	96-039	Review of Hotline Complaint No. HL-96-009, Possible Improprieties in Contract Payments
IRS	96-093 <sup>b</sup>	Final Report of Quality Control Review of the Internal Revenue Service Office of Audit Projects
IRS	97-035	Allegation on Internal Revenue Service Use of High Intensity Drug Trafficking Area Funds
IRS	97-045	Final Report on the Audit of the Department of the Treasury's Digital Telecommunications System
IRS	97-117	Internal Revenue Service Office of Chief Counsel Library's Deposit Accounts
MB	95-046	Treasury Department Controls Over Contracts For Advisory and Assistance Services
MB	95-047	Treasury Department's Compliance With Public Law 101-121, The Anti-Lobbying Act
MB	95-049 <sup>c</sup>	CFO Audit for Working Capital Fund
MB	95-104 <sup>c</sup>	Treasury Enforcement: Need for Department-Wide Uniform Financial Controls for Undercover Operations

BUREAU	REPORT NUMBER	REPORT TITLE
MB	96-034	Confirming the Accuracy of Price Guaranty Billings by Louisiana Gasification Technology, Inc. for October 1995-December 1995
MB	96-052	Status of ADP Disaster Recovery Within the Department of the Treasury
MB	96-054	Audit Report on the Treasury Department's Compliance with Public Law 101-121, the Anti-Lobbying Act
MB	96-055 <sup>c</sup>	Progress in Implementing the Integrated Data Retrieval System (IDRS) Security Action Plan
MB	96-064 <sup>c</sup>	Audited FY 1995 and 1994 Financial Statements of the Working Capital Fund
MB	96-099	Final Report - ATF and Customs Need to Better Regulate the Sale of Tax-Exempt Cigarettes to the Fishing Industry
MB	96-E11	Implementation of the Whistleblower Protection Act of 1994
MB	97-020 <sup>c</sup>	Audit of the Treasury Small Business Program
MB	CA-96-002	Opportunities to Reduce Relocation Costs Within Treasury
MINT	95-068	U.S. Mint Integrated Financial Management System EDP Application Review
MINT	95-076	Audited Statements of Custodial Gold and Silver Reserves for the U.S. Mint as of September 30, 1994 and 1993
MINT	95-089	Audited Fiscal Year 1994 Financial Statements of the United States Mint
MINT	95-095	San Francisco Mint: Internal Controls Over Precious Metals
MINT	95-096	U.S. Mint: Processing of Orders for Numismatic and Commemorative Coins Has Improved
MINT	96-061	Audited Statements of Custodial Gold and Silver Reserves for the U.S. Mint as of September 30, 1995 and 1994
MINT	96-069	Audited Fiscal Year 1995 Financial Statements of the United States Mint
MINT	97-043	Audited Statements of Custodial Gold and Silver Reserves for the U.S. Mint as of September 30, 1996 and 1995
MINT	97-083	Audited Fiscal Year 1996 Financial Statements of the U.S. Mint
OCC	95-134	Material Loss Review of Mechanics National Bank of Paramount, CA.
OCC	96-078	Audited Calendar Year 1995 Financial Statements of the Comptroller of the Currency

BUREAU	REPORT NUMBER	REPORT TITLE
OCC	96-E10	Office of the Comptroller of the Currency Truth in Lending Examination Process
OCC	97-023	Office of the Comptroller of the Currency's Evaluation of Management
OCC	97-062	Audited Calendar Year 1996 Financial Statements of the Office of the Comptroller of the Currency
OCC	97-068	Office of the Comptroller of the Currency Needs to Strengthen Conflict of Interest Controls Over Examiners Resigning for Employment with Banks
Other	95-128	Use of Equitable Sharing Revenues by the Bergen County, New Jersey Prosecutor's Office
Other	96-032	Review of Closure of the Thrift Depositor Protection Oversight Board Staff Offices
Other	96-038	Use of Equitable Sharing Funds by the Philadelphia, Pennsylvania Police Department
Other	96-043	Audit of the Use of Equitable Sharing Revenues by the Jefferson County, Texas Narcotics Task Force
Other	96-044	Use of Equitable Sharing Revenues by the Beaumont, Texas Police Department
Other	96-051	Use of Federal Equitable Sharing Funds by the Philadelphia, Pennsylvania District Attorney's Office
Other	96-053	Executive Office for Asset Forfeiture: Use of Equitable Sharing Funds by the El Segundo Police Department FY 1994
Other	96-100	Final Report - Review of Closure of Thrift Depositor Protection Oversight Board Staff Offices
Other	96-E16	PCIE Survey of Office of Inspector General Involvement in GPRA Activities
OTS	95-079	1994 Audited Chief Financial Officer's Annual Audit Report for Office of Thrift Supervision
OTS	96-062	Audited Calendar Year 1995 Financial Statements of the Office of Thrift Supervision
OTS	97-049	Follow-up Audit of Supervision of Problem Thrifts
OTS	97-057	Final Report on the Office of Thrift Supervision's Implementation of Prompt Corrective Action
OTS	97-065	Audited Calendar Year 1996 Financial Statements of the Office of Thrift Supervision
OTS	97-086	Office of Thrift Supervision's Processing of Home Mortgage Disclosure Act Data

BUREAU	REPORT NUMBER	REPORT TITLE
OTS	98-019 <sup>a</sup>	Office of Thrift Supervision Needs to Strengthen Conflict of Interest Controls Over Examiners Resigning for Employment with Thrifts
OTS	CA-95-004	Office of Thrift Supervision Off-Site Monitoring Program
USSF	95-008	Secret Services' Miami and Los Angeles Field Offices Need to Improve Reporting of Counterfeit Currency Seizures
USSF	95-064	Secret Service Travel Program Needs Improvement
USSF	95-069	Survey of the U.S. Secret Service Accountability Over Firearms
USSF	95-124	U.S. Secret Service Property Management
USSF	97-042	Final Report - U.S. Secret Service Audit of Administratively Uncontrollable Overtime
USSF	97-133	U.S. Secret Service's Fiscal Year 1996 Statement of Financial Position

Note: Report number indicates the fiscal year the report was issued (first two digits) and whether it was an audit (all digits), evaluation (E precedes the last two digits), or consultation (CA precedes all digits).

<sup>a</sup>FY 1998 reports not included in our summary table (enclosure I).

<sup>b</sup>This report reflects the results of OIG's oversight review of an Inspection's Internal Audit Office. This oversight study is not included in the enclosure I summary, nor is it discussed in the accompanying letter.

<sup>c</sup>Denotes those multiple bureau reports that include coverage of related IRS programs or activities.

Source: Treasury OIG.

DEPARTMENT OF TREASURY OFFICE OF INSPECTOR GENERAL  
 NUMBER OF COMPLETED CONTRACT AUDIT REPORTS  
 PERFORMED FOR THE OIG BY DCAA  
 BY BUREAU - FY 1995 TO PRESENT

FISCAL YEAR	IRS	DO	DO/IRS	CUSTOMS	ATF	USSS	BEP	MINT	FLETC	FMS	OCC	TOTAL
1995	24	10	0	21	1	1	19	6	4	3	1	90
1996	22	7	0	17	6	0	9	1	0	1	0	63
1997	36	9	1	27	0	1	5	1	1	0	1	82
TOTAL	82	26	1	65	7	2	33	8	5	4	2	235
	34.9%	11.1%	0.4%	27.7%	3.0%	0.9%	14.0%	3.4%	2.1%	1.7%	0.9%	100.0%

Note: OIG arranges for DCAA audits of bureau procurement actions. These contract audits are performed by DCAA on a reimbursable basis and administered by one or two OIG audit officials.

DO/IRS contract audit involved Treasury's Digital Telecommunications System Contract, which is a Treasury contract that is administered by IRS.

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