



*Report on Audit of Billing System*

**September 2005**

**Reference Number: 2005-1C-116**

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.



TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

September 15, 2005

**MEMORANDUM FOR** DAVID A. GRANT  
DIRECTOR OF PROCUREMENT  
INTERNAL REVENUE SERVICE

A handwritten signature in cursive script that reads "Daniel R. Devlin".

**FROM:** Daniel R. Devlin  
Assistant Inspector General for Audit (Headquarters Operations  
and Exempt Organizations Programs)

**SUBJECT:** Report on Audit of Billing System (Audit # 20051C0226)

The Defense Contract Audit Agency (DCAA) examined the contractor's billing system as of August 31, 2004, to assure that the billing system and related internal controls comply with applicable laws and regulations, are effective over compliance, and are adequate and operating effectively. Test procedures were applied from May 18, 2004, through August 31, 2004.

The DCAA opined that the contractor's billing system and related internal controls and procedures are adequate. The DCAA examined only the billing system. Accordingly, the DCAA expresses no opinion on the contractor's internal controls taken as a whole.

The information in this report should not be used for purposes other than those intended without prior consultation with the Treasury Inspector General for Tax Administration regarding their applicability.

If you have any questions, please contact me at (202) 622-8500 or John R. Wright, Director, at (202) 927-7077.

Attachment

## NOTICE:

The Office of Inspector General for Tax Administration has no objection to the release of this report, at the discretion of the contracting officer, to duly authorized representatives of the contractor.

The contractor information contained in this report is proprietary information. The restrictions of 18 U.S.C. § 1905 must be followed in releasing any information to the public.

This report may not be released without the approval of this office, except to an agency requesting the report for use in negotiating or administering a contract with the contractor.

