

**ATTESTATION REPORT
OF THE
NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT
AND COLLECTION DIVISION**

JULY 1, 2005 THROUGH JUNE 30, 2006

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the Auditor of Public Accounts.**

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Issued on September 14, 2006

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

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NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

BACKGROUND

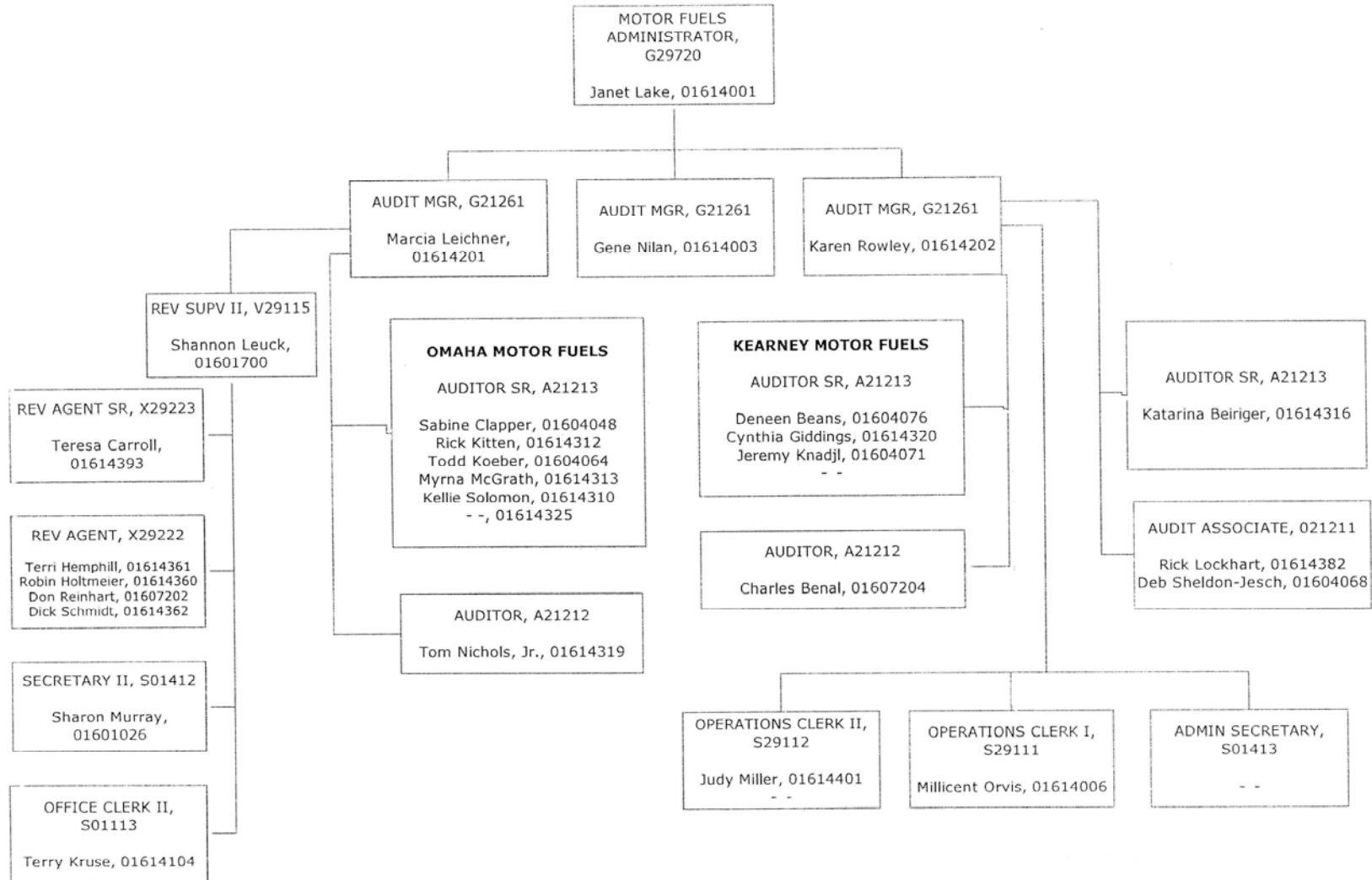
The Motor Fuel Tax Enforcement and Collection Division (Division) was created within the Nebraska Department of Revenue in 1991. The Division's objectives are 1) to administer all motor fuel tax programs, ensuring compliance with State laws; 2) to provide assistance to taxpayers regarding motor fuel tax programs; and 3) to ensure compliance with laws through an increased emphasis on collections, audits, and investigations. Tax programs include Motor Vehicle Fuels, Diesel Fuels, Compressed Fuels, Alternative Fuels, Aircraft Fuels, and the Petroleum Release Remedial Action Act. The Division is also responsible for the Ethanol Producers Incentive Program.

MISSION STATEMENT

We will serve the public through the administration of the State tax laws in a fair, courteous, and efficient manner.

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

ORGANIZATIONAL CHART



NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

EXIT CONFERENCE

An exit conference was held August 17, 2006, with the Division to discuss the results of our examination. Those in attendance for the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division were:

NAME	TITLE
Ronald Gottula	Finance and Accounting Manager
Myle Nguyen	Accountant
Tim Young	Personnel Administrator
Michael J. Olsen	Investigative Services Supervisor

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

SUMMARY OF COMMENTS

During our examination of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division, we noted certain matters involving the internal control over financial reporting and other operational matters that are presented here.

1. ***Payroll Labor Distribution:*** One individual tested during the payroll detail testing used vacation leave; however, the leave was not consistently coded with the regular pay.
2. ***Travel Expense Reimbursements:*** Two documents tested were not supported by detailed itemization (name of restaurant) of meal costs incurred while traveling.
3. ***Reconciliation of Bank Records to the Nebraska Information System:*** The Department of Administrative Services' reconciliation process is still not done in a timely manner and continues to reflect unknown variances.

More detailed information on the above items is provided hereafter. It should be noted this report is critical in nature as it contains only our comments and recommendations on the areas noted for improvement.

Draft copies of this report were furnished to the Division to provide them an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Where no response has been included, the Division declined to respond. Responses have been objectively evaluated and recognized, as appropriate, in the report except for Comment Number 2 in which the APA responded. Responses that indicate corrective action has been taken were not verified at this time, but will be verified in the next examination.

We appreciate the cooperation and courtesy extended to our staff during the course of the examination.

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

COMMENTS AND RECOMMENDATIONS

1. Payroll Labor Distribution

Good internal control requires the distribution of payroll between funds be consistent for all pay types in order to ensure reliable financial information.

We noted amounts being paid for vacation leave were not being distributed the same as regular pay. Two of four employees tested were paid from more than one fund for the pay periods selected. Of the two employees paid from more than one fund, one employee was paid for vacation; however, the vacation pay was not distributed in the same way as the regular pay.

Without an adequate distribution of labor for all pay types there is an increased risk an incorrect fund will be charged for payroll and the State share of employee benefits.

We recommend the Department work with the NIS team to ensure distribution of labor for all payroll types is correct.

Department's Response: The NIS function for distributing leave is not compatible with the Department's automated time record system. The Department must either convert to manual entry of the time records or change our time record system. The Department is currently looking into purchasing or developing software to perform the distribution function prior to importing to NIS. This should be completed within one year.

2. Travel Expense Reimbursements

Neb. Rev. Stat. Section 81-1174 R.S.Supp., 2004 states, "Each request shall be fully itemized including when, where, and why the expense was incurred and the actual amount involved." DAS accounting manual Section AM-005, Travel Expense Policies, Substantiation of Expenses states, "Under our accountable plan, the Internal Revenue Service requires employees to substantiate the cost for travel, lodging, meals, and other expenses." Internal Revenue Service (IRS) Publication 463 requires an accountable plan to have adequate accounting. The publication also states, "Documentary evidence ordinarily will be considered adequate if it shows the amount, date, place, and essential character of the expense...A restaurant receipt is enough to prove an expense for a business meal if it has all of the following information. 1) The name and location of the restaurant. 2) The number of people served. 3) The date and amount of the expense." Good internal control requires procedures to ensure the employee's expense reimbursement agrees with information on the receipts, expense vouchers, and any agendas related to the expenses incurred to ensure the dates, times, amounts, and locations all agree.

We tested four travel expenditure documents totaling \$5,214. The Motor Fuel Tax Enforcement and Collection Division had \$55,449 in travel expenditures for the fiscal year ended June 30, 2006. We noted the following:

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Travel Expense Reimbursements (Concluded)

- Two documents tested were not supported by detailed itemization (name of restaurant) of meal costs incurred while traveling. This was also noted in our prior report.

Without a thorough review of expense reimbursement documents there is an increased risk for errors or abuse.

We recommend the Division review its procedures to ensure the name of the restaurant is documented for meal reimbursements.

Department's Response: The quotation from Internal Revenue Service (IRS) Publication 463 regarding documentary evidence, specifically meal receipts containing the restaurant name, does not apply to the State of Nebraska's accountable plan. Neb. Rev. Stat. Section 81-1174 R.S. Supp., 2003 states, "The statement of expenses shall be duly verified and supported by receipts for all of such expenditures, except meals and immaterial items identified by the director, for which reimbursement is requested." DAS accounting manual Section AM-005, Travel Expense Policies, Meals states, "Normally, receipts are not required. However, agencies, at their discretion, may require receipts where claims are questionable or excessive." In order to guard against errors and abuse, our Agency's travel policy does require meal receipts if the total meal expense claimed exceeds the guideline amount for the trip. Since the meal amounts claimed on the documents tested were neither questionable nor excessive, meal receipts were not required. Likewise, since IRS Publication 463 mentions restaurant name only in conjunction with documentary evidence, the restaurant name was not required. Our Agency will continue to comply with all applicable written requirements pertaining to meal expense documentation.

APA's Response: IRS Publication 463 and discussions with IRS staff substantiate the requirement to include the name of the restaurant on meal logs. Meal logs should provide adequate information, which would include the restaurant name, to support a reasonable determination that the meal expense is appropriate.

3. Reconciliation of Bank Records to the Nebraska Information System

During the audit of the Comprehensive Annual Financial Report (CAFR) of the State of Nebraska, the Auditor of Public Accounts (APA) noted the absence of reconciliation between the Nebraska State Treasurer's actual bank statements and Nebraska accounting records (in both the Nebraska Information System (NIS) and the Nebraska Accounting System (NAS), system before NIS). This has been an issue for the Department of Administrative Services Accounting Division (State Accounting) for many years. The APA's previous comments noted monthly reconciliations have not been completed in a timely manner and reconciliations performed have shown significant unknown variances between the bank records and the accounting records, with

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Reconciliation of Bank Records to the Nebraska Information System (Concluded)

the bank being short compared to the accounting records. Although State Accounting continues to work on correcting the reconciliation of bank records to NIS, the APA continues to note areas where improvement is still needed in the reconciliation process to ensure NIS integrity and operational efficiency. Specifically, the APA noted the status of the reconciliation process as of December 19, 2005, to be as follows:

State Accounting has worked on the reconciliation process, but continued progress is needed. State Accounting's reconciliation process has developed into a very detailed process of analyzing bank activity, compared to activity recorded on NIS, to identify reconciling items. State Accounting has completed their reconciliation process for the months of July of 2004 and May, June, and July of 2005. The APA has reviewed these reconciliations. The months of May, June, and July show variances of \$3,425,381, \$3,405,702, and \$3,405,862, respectively. Again, the reconciliations show the bank being short compared to the accounting records. Per inquiry of management, State Accounting has started the reconciliation process for various months of the fiscal year ended June 30, 2006; however, the reconciliation process has not been a continuous monthly process and no monthly reconciliation has been completed since July of 2005.

Good internal control requires a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial information. Without a timely and complete reconciliation of bank records to the NIS, there is a greater risk for fraud and errors to occur and to remain undetected.

Although State Accounting has worked on the reconciliation process, the process is still not done in a timely manner. The reconciliation continues to reflect unknown variances and shortages. Complete and timely reconciliation procedures between bank records and accounting records are required to provide control over cash and accurate financial information.

We recommend State Accounting continue their reconciliation process, in a more timely manner, and on at least a monthly basis, to ensure all financial information is correct on NIS. We also recommend, when a consistent cash variance between the bank records and the accounting records is obtained (based on at least six months of reconciliations), DAS submit their plan for adjusting NIS to the Governor and the Legislature so they may take appropriate action to correct NIS and resolve the variances noted.

This issue is the responsibility of State Accounting; however, as the variances have not been identified by fund or agency, this issue directly affects all Nebraska State agencies' financial information and must be disclosed in this report.

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NEBRASKA DEPARTMENT OF REVENUE MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

INDEPENDENT ACCOUNTANT'S REPORT

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Nebraska Department of Revenue
Motor Fuel Tax Enforcement and Collection Division
Lincoln, Nebraska

Don Dunlap, CPA
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We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division (Division) for the fiscal year ended June 30, 2006. The Division's management is responsible for the schedule of revenues, expenditures, and changes in fund balances. Our responsibility is to express an opinion based on our examination.

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Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and accordingly, included examining, on a test basis, evidence supporting the schedule of revenues, expenditures, and changes in fund balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

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Subdivision Budget
Coordinator
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In our opinion, the schedule referred to above presents, in all material respects, the revenues, expenditures, and changes in fund balances of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division for the fiscal year ended June 30, 2006, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services as described in Note 1.

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Perry Pirsch, JD, MPA
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In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2006, on our consideration of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division's internal control over financial reporting and our tests of its

compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an attestation engagement performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our examination.

This report is intended solely for the information and use of the Division and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

August 17, 2006


Assistant Deputy Auditor

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2006

	Motor Fuel Tax Enforcement Fund 21700	Petro Release Remediation Fund 21590	Investigative Forfeiture Fund 41610	Totals (Memorandum Only)
REVENUES:				
Intergovernmental	\$ 1,563	\$ -	\$ -	\$ 1,563
Miscellaneous	29,537	443	771	30,751
TOTAL REVENUES	<u>31,100</u>	<u>443</u>	<u>771</u>	<u>32,314</u>
EXPENDITURES:				
Personal Services	1,709,940	28,000	-	1,737,940
Operating	194,803	-	40	194,843
Travel	55,449	-	-	55,449
Capital Outlay	18,651	-	-	18,651
TOTAL EXPENDITURES	<u>1,978,843</u>	<u>28,000</u>	<u>40</u>	<u>2,006,883</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,947,743)</u>	<u>(27,557)</u>	<u>731</u>	<u>(1,974,569)</u>
OTHER FINANCING SOURCES (USES):				
Sales of Assets	1,774	-	-	1,774
Operating Transfers In	2,000,000	25,250	-	2,025,250
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,001,774</u>	<u>25,250</u>	<u>-</u>	<u>2,027,024</u>
Net Change in Fund Balances	54,031	(2,307)	731	52,455
FUND BALANCES, JULY 1, 2005 (Note 5)	<u>704,079</u>	<u>2,755</u>	<u>18,479</u>	<u>725,313</u>
FUND BALANCES, JUNE 30, 2006	<u>\$ 758,110</u>	<u>\$ 448</u>	<u>\$ 19,210</u>	<u>\$ 777,768</u>
FUND BALANCES CONSIST OF:				
General Cash	\$ 758,059	\$ 448	\$ 19,210	\$ 777,717
Accounts Receivable Invoiced	17	-	-	17
Due to Vendors	34	-	-	34
TOTAL FUND BALANCES	<u>\$ 758,110</u>	<u>\$ 448</u>	<u>\$ 19,210</u>	<u>\$ 777,768</u>

The accompanying notes are an integral part of the schedule.

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

NOTES TO THE SCHEDULE

For the Fiscal Year Ended June 30, 2006

1. Criteria

The accounting policies of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division (Division) are on the basis of accounting as prescribed by the State of Nebraska Department of Administrative Services (DAS).

Per Neb. Rev. Stat. Section 81-1107(2) R.S.Supp., 2004, the State of Nebraska Director of Administrative Services duties include “The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes.”

The Nebraska Information System (NIS) is the official accounting system prescribed by DAS for the State of Nebraska. Policies and procedures are detailed in the Nebraska State Accounting Manual published by DAS – Accounting Division and available to the public. The financial information used to prepare the schedule of revenues, expenditures, and changes in fund balances for the Division was obtained directly from the NIS. NIS records accounts receivable and accounts payable as transactions occur. As such certain revenues are recorded when earned and expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows. The accounts payable liability recorded on NIS, and thus recorded as expenditures, as of June 30, 2006, includes only those payables posted to NIS before June 30, 2006, and not yet paid as of that date. The amount recorded as expenditures as of June 30, 2006, **does not** include amounts for goods and services received before June 30, 2006, which had not been posted to NIS as of June 30, 2006.

The Division had no accounts receivable at June 30, 2006. The NIS system does not include liabilities for accrued payroll and compensated absences.

The fund types established by NIS that are used by the Division are:

20000 – Cash Funds – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

40000 – Federal Funds – account for all Federal grants and contracts received by the State. Expenditures must be made in accordance with applicable Federal requirements.

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

NOTES TO THE SCHEDULE
(Continued)

1. Criteria (Concluded)

The major revenue object account codes established by NIS used by the Division are:

Intergovernmental – Revenue from other governments in the form of grants, entitlements, shared revenues, payments in lieu of taxes, or reimbursements.

Miscellaneous – Revenue from sources not covered by other major categories, such as investment income.

The major expenditure object account titles established by NIS used by the Division are:

Personal Services – Salaries, wages, and related employee benefits provided for all persons employed by the Division.

Operating – Expenditures directly related to a program's primary service activities.

Travel – All travel expenses for any State officer, employee, or member of any commission, council, committee, or board of the State.

Capital Outlay – Expenditures which result in the acquisition of or an addition to capital assets. Capital assets are resources of a long-term character, owned or held by the government.

Other significant object account codes established by NIS and used by the Division include:

Assets – Resources owned or held by a government that have monetary value. Assets include cash accounts. Cash accounts are also included in fund balance and are reported as recorded on NIS.

Liabilities – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions increase expenditures and decrease fund balance.

Other Financing Sources – Operating transfers, proceeds of fixed asset dispositions, and long-term debt proceeds.

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

NOTES TO THE SCHEDULE
(Continued)

2. State Agency

The Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division is a State agency established under and governed by the laws of the State of Nebraska. As such, the Division is exempt from State and Federal income taxes. The schedule includes all funds of the Division.

The Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division is part of the primary government for the State of Nebraska.

3. Totals

The Totals "Memorandum Only" column represents an aggregation of individual account balances. The column is presented for overview informational purposes and does not present consolidated financial information because interfund balances and transactions have not been eliminated.

4. Transfers

Operating Transfers In to the Motor Fuel Tax Enforcement and Collection Cash Fund represent amounts transferred from the Highway Trust Fund as required by Neb. Rev. Stat. Section 39-2215(4) R.S.Supp., 2005 and 2005 Neb. Laws LB 425 Section 275(1). These monies are used for the operation of the Division. Operating Transfers In also includes amounts transferred to the Petroleum Release Remedial Action Collection Fund to reimburse costs of collecting and administering the petroleum release remedial action fee per Neb. Rev. Stat. Section 66-1521 R.S.Supp., 2004.

5. Adjustment to Fund Balance

The beginning Fund Balance of Fund 21590 was adjusted from the amount previously reported in the fiscal year ended June 30, 2005, by \$1,831.

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NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION
**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN EXAMINATION OF THE SCHEDULE OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Nebraska Department of Revenue
Motor Fuel Tax Enforcement and Collection Division
Lincoln, Nebraska

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division for the fiscal year ended June 30, 2006, and have issued our report thereon dated August 17, 2006. We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our examination, we considered the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division's internal control over financial reporting in order to determine our procedures for the purpose of expressing our opinion on the schedule of revenues, expenditures, and changes in fund balances, and not to provide an opinion on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division's ability to record,

process, summarize, and report financial data consistent with the assertions of management in the financial schedule. A reportable condition is described in the Comments Section of the report as Comment Number 3 (Reconciliation of Bank Records to the Nebraska Information System).

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial schedule being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.


Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division's schedule of revenues, expenditures, and changes in fund balances, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our examination, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain additional items that we reported to management of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division in the Comments Section of this report as Comment Number 1 (Payroll Labor Distribution) and Comment Number 2 (Travel Expense Reimbursements).

This report is intended solely for the information and use of the Division and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

August 17, 2006

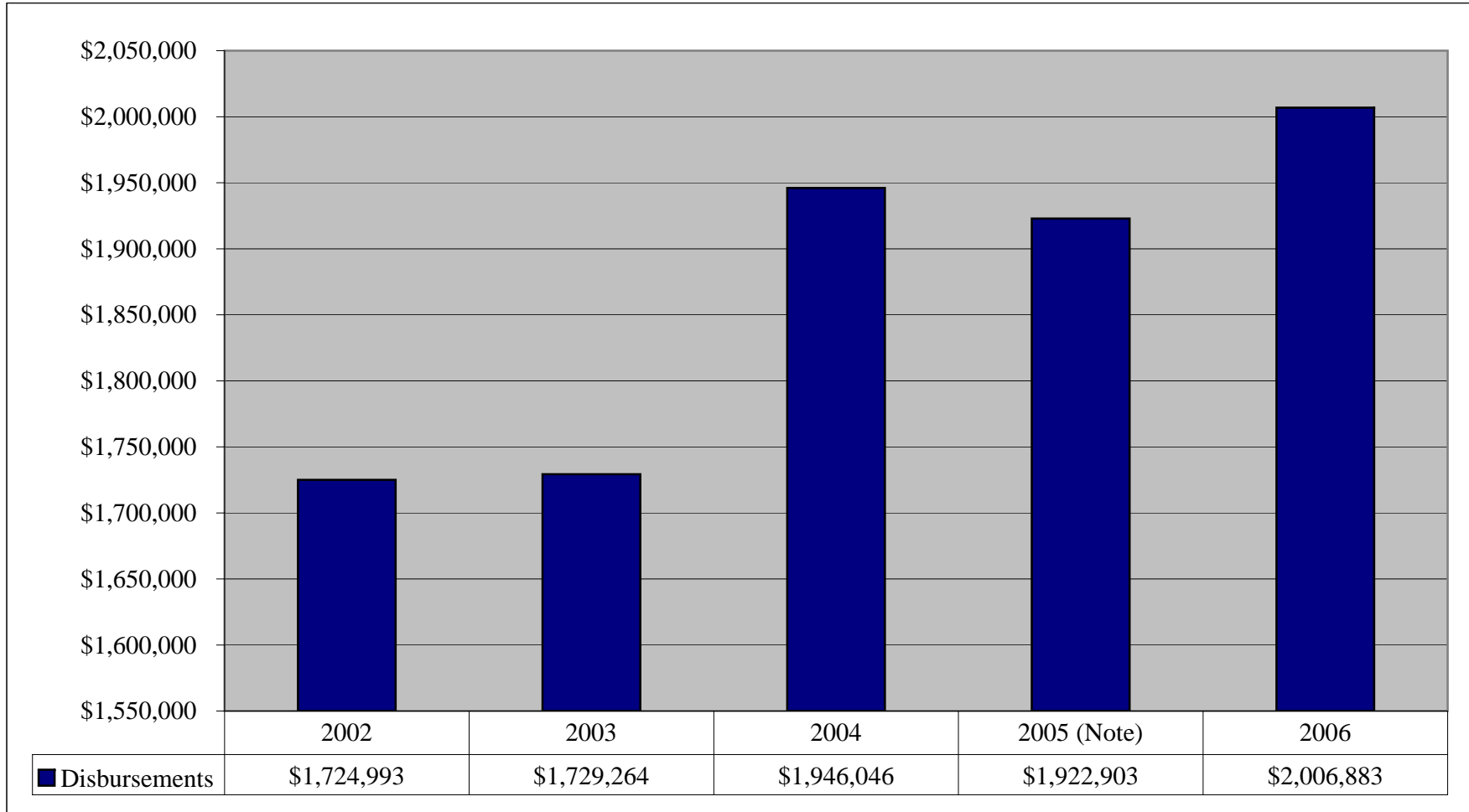

Assistant Deputy Auditor

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

STATISTICAL SECTION

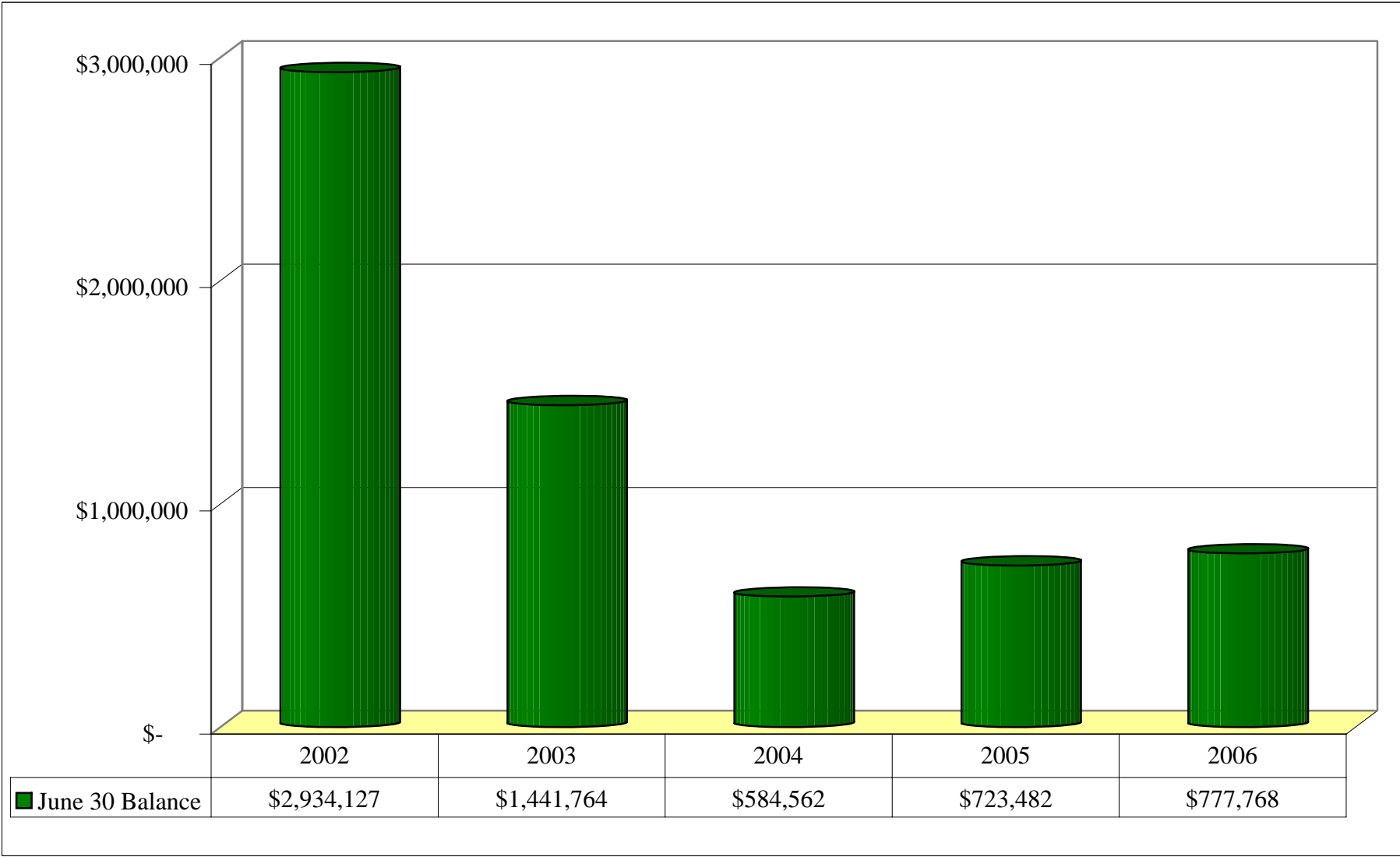
Our examination was conducted for the purpose of forming an opinion on the schedule of revenues, expenditures, and changes in fund balances. Statistical Section information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the schedule of revenues, expenditures, and changes in fund balances, and, accordingly, we express no opinion on it.

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION
SCHEDULE OF DISBURSEMENTS
For the Fiscal Years Ended June 30, 2002 through 2006

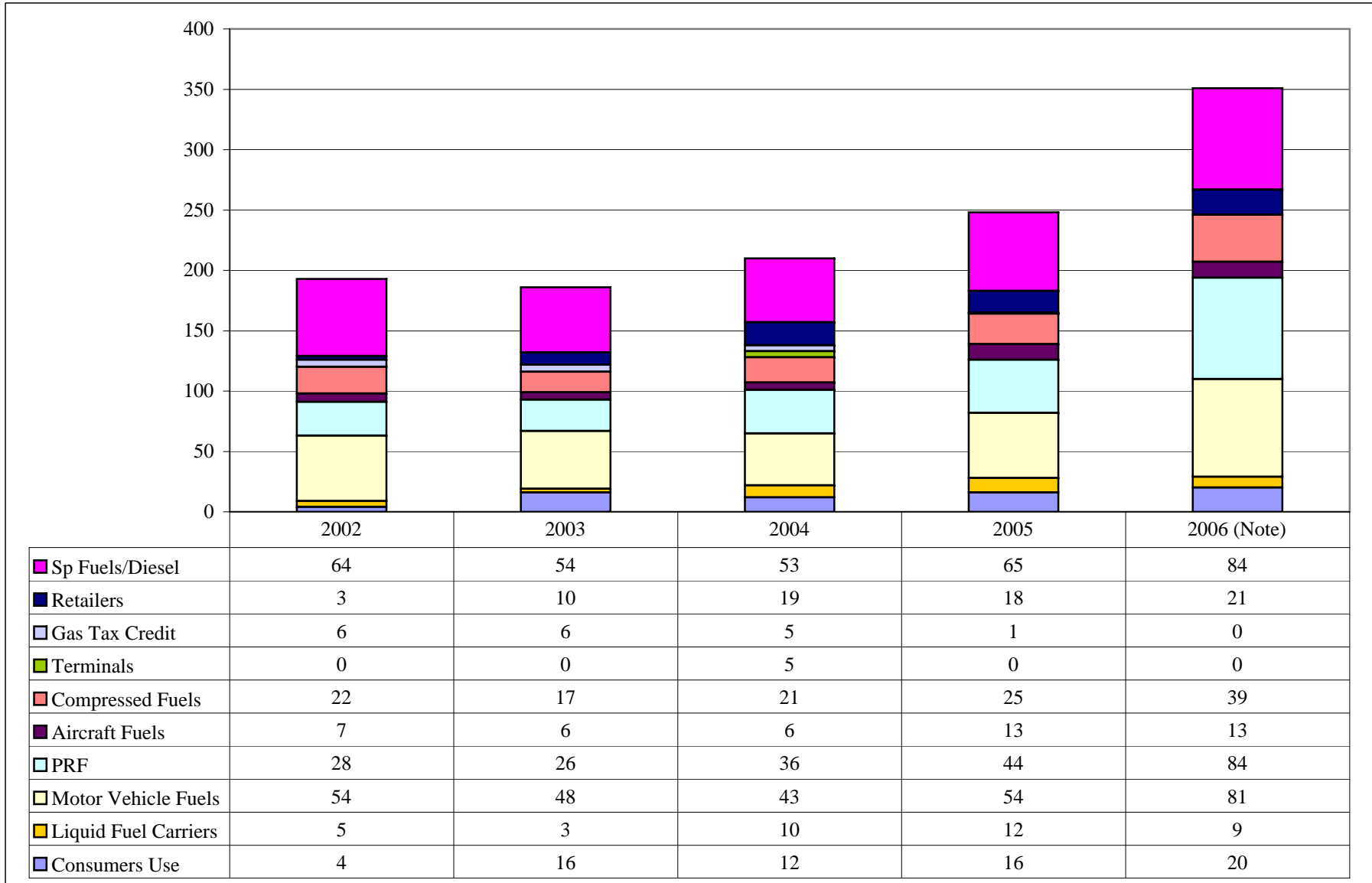


Note: This number is different than what is shown in the FY 2005 report and has been changed to correctly reflect disbursements for FY 2005 which includes all funds with expenditures handled through the Motor Fuel Tax Division.

NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION
SCHEDULE OF JUNE 30 FUND BALANCE
For the Fiscal Years Ended June 30, 2002 through 2006



NEBRASKA DEPARTMENT OF REVENUE
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION
SCHEDULE OF NUMBER OF AUDITS
Fiscal Years Ended June 30, 2002 through 2006



Note: These numbers are preliminary.