

*The Department of the Treasury  
Office of Inspector General*

## **Report Title**

FINANCIAL MANAGEMENT: Review of the Bureau of Alcohol, Tobacco and Firearms EDP General and Selected Application Controls (OIG-03-052; issued January 29, 2003) (Limited Official Use)

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## **Synopsis**

An Independent Public Accountant (IPA) issued a report related to the Bureau of Alcohol, Tobacco and Firearms (ATF) examination of internal control over financial reporting for its Revenue/Accounts Receivable/Cash Receipts; Procurement/Accounts Payable/Cash Disbursements; Property, Plant and Equipment; and Payroll accounting cycles as of and for the fiscal year ended September 30, 2002 (OIG-03-044). The report contained the details of two reportable conditions related to information technology general and application controls.

ATF law enforcement activities were divested from the Department of the Treasury to the Department of Justice in January 2003 pursuant to the Homeland Security Act of 2002. Audit follow-up for ATF law enforcement activities is the responsibility of the Department of Justice. The revenue functions of the former ATF and related audit follow-up remained within Treasury as part of the newly-established Alcohol and Tobacco Tax and Trade Bureau.