



*Preaward Survey of Prospective Contractor's  
Accounting System*

**September 2005**

**Reference Number: 2005-1C-118**

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

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

**SUBJECT:** Preaward Survey of Prospective Contractor's Accounting System  
(Audit # 20051C0228)

The Defense Contract Audit Agency (DCAA) examined the contractor's accounting system to determine whether the design of the system is acceptable for the award of a prospective contract in accordance with the criteria set forth in the Federal Acquisition Regulation (FAR) 53.<sup>1</sup> The DCAA examination was performed from May 5, 2005, through May 9, 2005.

The DCAA stated the contractor's design of the accounting system in all material respects is considered acceptable for award of a prospective contract in accordance with the criteria contained in FAR 53. The DCAA also stated the accounting system is in operation. The DCAA did not perform a comprehensive examination of the contractor's overall accounting system and its related internal controls. Accordingly, the DCAA expresses no opinion on the contractor's system of internal control 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.

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<sup>1</sup> 48 C.F.R. pt 1-53 (2002).



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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.

