THE KANSAS CITY COLLECTION FIELD
FUNCTION OFFICE PROPERLY CONTROLLED
FORM 809 RECEIPT BOOKS AND TIMELY
TRANSMITTED REMITTANCES FOR
PROCESSING

Issued on August 2, 2007

Highlights

Highlights of Report Number: 2007-30-138 to the
Internal Revenue Service Director, Collection, Small
Business/Self-Employed Division.

IMPACT ON TAXPAYERS

Collection Field function (CFf) employees are required
to issue a Receipt for Payment of Taxes (Form 809)
whenever cash is received from a taxpayer. Effective
controls over Form 809 issuance and processing are
important to ensure the accurate and timely deposit of
taxpayer payments.

WHY TIGTA DID THE AUDIT

This audit was initiated because the Form 809 is
classified as a security item, and its use is strictly
controlled and limited to only certain employees. The
Form 809 is an official document for receipt of cash
payments from taxpayers. All remittances secured by
CFf employees must be transmitted to the Submission
Processing site on the day collected or as soon as
possible on the next business day to meet Internal
Revenue Service (IRS) goals for timely deposit and to
avoid unnecessary delays in processing. Group
managers must review all receipt books assigned to their
employees at least once per year to verify that all
receipts have been accounted for.

WHAT TIGTA FOUND

TIGTA found that the Form 809 receipt books were
properly issued to and maintained by the 15 revenue
officers assigned to 2 groups at the Kansas City CFf
office. In addition, the annual reconciliation of issued
receipt books was timely completed, segregation of
duties was adequately maintained within the groups,
remittances were timely transmitted to the
Submission Processing site for processing, and
receipt books were properly returned to the
Submission Processing site when revenue officers
separated from the Kansas City CFf office groups.
However, revenue officers transferring between field

offices were not required to return their receipt
books. In addition, 2 receipt books had not been
returned as required because no receipts had been
issued within the last 3 years. While these conditions
are not in accordance with established procedures,
based on the results of our other control tests, TIGTA
considered them to be of minor significance and risk.
TIGTA did not identify any employee misuse of
remittances intended for the IRS.

WHAT TIGTA RECOMMENDED

Because this is a positive report and TIGTA made no
specific recommendations, comments from the IRS
were not required.

READ THE FULL REPORT

To view the report, including the scope and
methodology, go to: