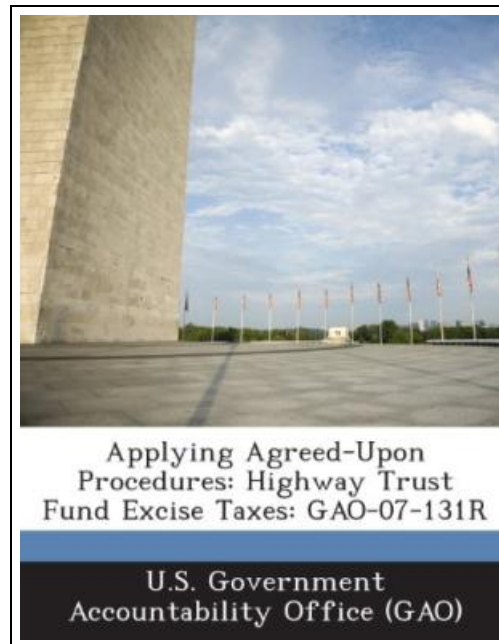


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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 22 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. We have performed procedures, which we agreed to perform and with which the Department of Transportation (DOT) concurred, solely to assist the office of the Inspector General in ascertaining whether the net excise tax revenue distributed to the Highway Trust Fund (HTF) for the fiscal year ended September 30, 2006, is supported by the underlying records. As agreed with DOT, we evaluated fiscal year 2006 activity affecting distributions to the HTF. In performing the agreed-upon procedures, we conducted our work in accordance with U. S. generally accepted government auditing standards, which incorporate financial audit and attestation standards established by the American Institute of Certified Public Accountants. These standards also provide guidance for performing and reporting the results of agreed-upon procedures. The adequacy of the procedures to meet DOT objectives is DOTs responsibility, and we make no representation in that respect. The procedures we agreed to perform were related to (1) detailed tests of transactions that represent the underlying basis of amounts distributed to the HTF, (2) Internal Revenue Services (IRS) quarterly HTF certifications, (3) Department of the Treasurys Financial Management Service adjustments to the HTF during fiscal year 2006, (4) IRSs precertification of receipts for each quarter completed in fiscal year 2006, (5) certain procedures of the Department of the Treasurys Office of Tax Analysis (OTA) process for estimating amounts to be distributed to the HTF for the fourth quarter of fiscal year 2006, and other procedures related to (6) the net amount of fiscal year 2006 excise taxes distributed to the HTF, (7) transactions that represent total IRS tax revenue receipts and refunds, and (8) key reconciliations of IRS records to Treasury records. The enclosure contains the agreed-upon procedures and...

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