



## Agreed-Upon Procedures: Highway Trust Fund Excise Taxes: Aimd-99-71r

By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 36 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a legislative requirement, GAO reviewed whether the net excise tax revenue distributed to the Highway Trust Fund (HTF) for the fiscal year (FY) ended September 30, 1998, is supported by the underlying records. GAO noted that: (1) this engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified public Accountants (AICPA); (2) the procedures GAO agreed to perform include: (a) detailed tests of transactions that represent the underlying basis of amounts distributed to HTF; (b) review of Internal Revenue Services (IRS) quarterly HTF certifications; (c) review of the Department of the Treasury Financial Management Service adjustments to HTF for FY 1998; (d) review of the Office of the Tax Analysis process for estimating amounts to be distributed to HTF for the fourth quarter of FY 1998; (e) comparison of net excise tax distributions to HTF during FY 1998 and amounts reported in the financial statements prepared by the Bureau of Public Debt for HTF and the Trust Funds own financial statements; and (f) review of key reconciliations of IRS records to...



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