

**Management Advisory Report:  
The Internal Revenue Service Should  
Improve Controls Over Photocopy User Fees  
at the Fresno Service Center**

**February 2000**

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**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.**



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

INSPECTOR GENERAL  
for TAX  
ADMINISTRATION

February 4, 2000

MEMORANDUM FOR FRESNO CUSTOMER SERVICE CENTER DIRECTOR  
FRESNO SUBMISSION PROCESSING CENTER DIRECTOR

FROM:

Walter E. Arrison

Associate Inspector General for Audit (Wage and Investment  
Income Programs)

SUBJECT:

Final Management Advisory Report: The Internal Revenue  
Service Should Improve Controls Over Photocopy User Fees  
at the Fresno Service Center

This report presents the results of our review of the controls over photocopy user fee refunds at the Fresno Service Center (FSC). The review was conducted, in part, because of concerns that photocopy user fees could result in fraudulent refunds. A photocopy user fee is the fee collected at the time a taxpayer submits a request to the Internal Revenue Service (IRS) for a copy of their tax return. A refund of this fee is sent to the taxpayer if the IRS later finds it cannot provide a photocopy of the tax return.

Our objectives were to determine if material fraud occurred with photocopy user fee refunds and if photocopy user fee refunds were properly recorded and accounted for. This included evaluating whether photocopy user fee refunds were adequately supported and properly approved, and whether cancelled photocopy user fee refund checks were resolved. In addition, we evaluated various photocopy user fee inventory controls and determined if appropriate actions were taken to provide tax return photocopies to taxpayers.

In summary, while we did not find indications of fraud or embezzlement, we did find that controls needed to be improved to prevent the opportunity for improper activity. We found problems with controls at various stages of the processing of photocopy user fees, including input, approval, and certification controls; controls over remittances with rejected requests; inventory controls; and controls over cancelled refund checks. In addition, we found that FSC personnel did not always provide an adequate level of customer service in responding to taxpayer requests and locating returns.

During this review, we issued a memorandum to IRS management that discussed each of the findings presented in this report. IRS management agreed to the findings presented in the memorandum (the full text of the management response is included as an appendix). As a result, we are not requesting that you provide us with a response to this report. We will conduct a follow-up review to ensure that these conditions are corrected.

Please contact me at (770) 455-2475 if you have questions, or your staff may call Susan Boehmer, Director for Wage and Investment Income Programs (Customer Account Services), at (770) 455-2477.

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### Executive Summary

A photocopy user fee is the fee that is paid to the Internal Revenue Service (IRS) for providing a taxpayer with a copy of their tax return. Taxpayers prepay the fee of \$23 for each tax return photocopy requested when submitting a Request for Copy or Transcript of Tax Form (Form 4506). The fee is refunded to the taxpayer if the IRS later determines that it cannot provide a photocopy of the requested tax return.

This review was conducted at the Fresno Service Center (FSC) in part because of concerns that photocopy user fee payments could result in fraudulent refunds. We evaluated controls over photocopy user fee refunds and determined whether material fraud had occurred. This included evaluating whether photocopy user fee refunds had been properly recorded and accounted for, whether refunds were adequately supported and properly approved, and whether cancelled refund checks were properly resolved. We also evaluated various inventory controls, and determined whether appropriate actions had been taken to timely provide taxpayers with photocopies of tax returns.

### Results

While we found that the FSC did properly record and account for photocopy user fee refunds after the refunds had been issued, and we did not find indications of IRS employees embezzling those refunds, we did find that controls over these user fees needed to be improved to help prevent the opportunity for improper activity. In addition to these control weaknesses, we also determined that taxpayers did not always receive timely and complete responses to their requests for tax return photocopies. Specifically, we found the following.

- **FSC did not have adequate input, approval, and certification controls over photocopy user fee refunds.** Management did not ensure that adequate controls existed over the process to input, approve, and certify photocopy user fee refunds. Weaknesses were found in the access provided to the database used to input the refunds, in the separation of duties between authorizing and inputting refunds to the system, and in the review and approval process used to certify the refunds by management.
- **FSC did not have adequate controls over cancelled photocopy user fee refund checks.** Existing procedures which require the research and resolution of cancelled refund checks were not followed. We identified 40 refund checks for about \$1,800 which were not researched for resolution and possible re-issuance to taxpayers.

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- **FSC did not adequately safeguard remittances when the related Form 4506 requests were rejected.** We found Forms 4506, which had still not been rejected 3 months after the IRS received date. Many of the Forms 4506 still had remittances attached, and the remittances were not controlled on document transmittals or stored in locked containers meeting security standards.
- **FSC did not have adequate inventory controls over photocopy user fee cases.** Photocopy requests that resulted in refunds were frequently not processed in accordance with IRS goals that define timely responses to taxpayers. Employees did not always timely control cases, timely request tax returns, or issue subsequent interim letters to inform taxpayers as to when to expect a complete response. In addition, managerial reviews of overage photocopy cases were not timely performed.
- **FSC did not always take adequate actions to secure requested tax returns.** In our sample of taxpayer requests for 146 returns, we located 33 of 35 tax returns that the service center did not locate. The reasons the returns had not been located included not contacting other functions that had the returns, not requesting returns due to lack of knowledge about return retention periods, and not following up when returns were not located at the initial requests.

Management's Response: During this review, we issued a memorandum to IRS management addressing each of the conditions included in this report. FSC IRS management agreed with all of the findings we identified in our review. Management's complete response is included as Appendix IV in this report.

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### Objectives and Scope

*We evaluated controls over photocopy user fee refunds and determined whether material fraud had occurred.*

*We also evaluated various inventory controls and we determined whether appropriate actions had been taken to locate tax returns.*

This review was conducted because of concerns that photocopy user fee payments could result in fraudulent refunds. To address this concern, we evaluated controls over photocopy user fee refunds and determined whether material fraud had occurred. This included evaluating whether photocopy user fee refunds had been properly recorded and accounted for, whether refunds were adequately supported and properly approved, and whether cancelled refund checks were properly resolved. We also evaluated various inventory controls, and determined whether appropriate actions had been taken to timely provide taxpayers with photocopies of tax returns.

The review was conducted from July 1998 through December 1998. Details of our objectives, scope, and methodology are presented in Appendix I. Major contributors to this report are listed in Appendix II.

### Background

*Taxpayers prepay a fee of \$23 for each tax return photocopy requested.*

Taxpayers submit Requests for Copy or Transcript of Tax Form (Form 4506) to request copies of tax returns from the Internal Revenue Service (IRS). The photocopy user fee is \$23 for each tax return (tax period) requested. The Returns and Income Verification Services (RAIVS) function controls the Forms 4506 and initiates refunds if copies of tax returns cannot be provided to taxpayers. Refunds are issued using a photocopy refund program because the photocopy user fee payments are not recorded separately on IRS Masterfile accounts. Refunds are generally issued weekly.

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### Results

*Improvements are needed to help ensure photocopy user fee refunds are appropriate and that embezzlements do not occur.*

*Additionally, improvements are needed to help ensure taxpayers receive the appropriate level of customer service.*

The service center properly recorded and accounted for photocopy user fee refunds after the refunds were issued, and we did not find any indications of employee fraud. However, we identified the following areas where controls over photocopy user fees could be improved to help prevent the opportunity for improper activity. In addition, we found that taxpayers did not always receive timely and complete responses to their requests. Specifically, we found the following.

- Fresno Service Center (FSC) did not have adequate input, approval, and certification controls over photocopy user fee refunds.
- FSC did not have adequate controls over cancelled photocopy user fee refund checks.
- FSC did not adequately safeguard remittances when the related Form 4506 requests were rejected.
- FSC did not have adequate inventory controls over photocopy user fee cases.
- FSC did not always take adequate actions to secure requested tax returns.

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### **Fresno Service Center Did Not Have Adequate Input, Approval, and Certification Controls Over Photocopy User Fee Refunds**

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Management did not ensure that adequate controls existed over the process to input, approve, and certify photocopy user fee refunds. Weaknesses were identified in the access to the database used to input the refunds, and in the review and certification process used by management.



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*FSC did not have adequate controls over access privileges or separation of duties for the database used to generate photocopy user fee refunds.*

**Photocopy User Fee Refund Input Controls—  
Database Access Control and Separation of Duties**

Employees who input refunds to the Photocopy Refund Database are provided passwords and different levels of access privileges. Access privileges should be deleted when employees leave the function or otherwise no longer need to access the database. Mini-computer security standards required that inactive user access privileges should be locked (disabled) if there has been no login within 45 days, and removed if there has been no access within 90 days.

In addition, separation of duties should exist for proper accounting and control. Employees who authorize refunds should not have the ability to change the refund information such as payee, address, and refund amount. During our review, we noted the following problems.

- RAIVS managers did not delete Photocopy Refund Database access privileges after employees left the function or changed jobs.
- Only one terminal had access to the Photocopy Refund Database, and all RAIVS employees used that terminal to input refunds. Some employees input refunds on the computer when other employees were signed on to it. Additionally, employees designated to sign on to the computer did not always sign off, leaving the database accessible overnight.
- Adequate separation of duties did not exist. Three RAIVS employees had the written authority to authorize refunds *and* access privileges to input or change refund information. We identified over 700 refunds input by these three employees and found several refunds which had been input and approved by the same employee.
- FSC used 168 days to lock access privileges and did not have any provision to automatically remove employees.

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*RAIVS managers and the Accounting Branch did not perform required reviews of photocopy user fee refund transactions.*

### **Management and Accounting Branch Review and Certification of Photocopy User Fee Refunds**

Each photocopy user fee refund should be reviewed and approved by a designated RAIVS employee. The related Forms 4506 and backup documents should then be forwarded to the Accounting Branch Manual Refund function for further review. After the Manual Refund function review has been performed, an Accounting Branch certifying officer certifies the refunds. However, we found the following weaknesses.

- The only reviews performed to ensure each individual refund was accurate were those reviews performed by the same employees who input the refunds. The RAIVS approving employees only signed a one-page form stating that the refunds for that week had been approved. Based on a local agreement, the RAIVS function did not forward the refund source documents (Forms 4506) and related case documentation to the Manual Refund function for review.
- The certifying officer is required to certify the refunds. The certifying officer is also required to perform and document specific reviews on a periodic basis. However, the certifying officer did not have the source documents (Forms 4506) necessary to perform the required reviews.

We found a small number of refunds that did not get issued (20 refunds totaling approximately \$600), and a small number of duplicate refunds (26 refunds totaling approximately \$1,300) due to the lack of controls. A lack of required reviews creates an environment that could allow embezzlements and also does not detect procedural or training problems.

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**Fresno Service Center Did Not Have Adequate Controls Over Cancelled Photocopy User Fee Refund Checks**

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Photocopy user fee refund checks are returned to the Regional Finance Center (RFC) when they are undeliverable, have payee problems, or have other issues that prevented their distribution to the taxpayers. The RFC notifies the Accounting Branch, via the Schedule of Cancelled or Undeliverable Checks (SF 1098), that the refund checks have been returned and cancelled. Once the Accounting Branch has taken necessary general ledger actions on these checks, it then forwards the SF 1098s to the Refund Inquiry function. According to procedures, the Refund Inquiry function should forward the SF 1098s to the RAIVS function to research and resolve the situation which caused the cancelled checks.

*FSC did not resolve cancelled photocopy user fee refund checks.*

However, the Refund Inquiry function did not send the SF 1098s to RAIVS. We identified 40 photocopy user fee refund checks cancelled for the period October 1997 through May 1998 that had not been researched for possible re-issuance to taxpayers. These checks totaled approximately \$1,800. Therefore, in these instances, the taxpayers had not received refunds they may have been due for photocopy user fees.

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**Fresno Service Center Did Not Adequately Safeguard Remittances When the Related Form 4506 Requests Were Rejected**

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Forms 4506 must be screened for completeness and correct payment amounts prior to depositing related fees (remittances). Taxpayers should be notified of rejected Forms 4506, and requested to resubmit corrected forms. Although the Internal Revenue Manual (IRM) did not provide specific time frames, we believed the intent was that rejected Forms 4506 should have been sent back to taxpayers within 2 days after receipt.

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*Taxpayers did not always receive timely notification that their Forms 4506 were incomplete and needed to be re-submitted. Additionally, the IRS did not adequately safeguard taxpayer remittances.*

After screening the Forms 4506 within the Receipt and Control Branch, RAIVS employees took Forms 4506 to their off-site location. This included Forms 4506, and related remittances, that RAIVS intended to reject and return to taxpayers. Some of these Forms 4506 and related remittances were still in the RAIVS function up to 3 months after the IRS received date. Consequently, taxpayers did not always receive timely notification that they needed to re-submit corrected Forms 4506 to obtain photocopies of their tax returns.

Also, the RAIVS employees had not prepared required document transmittals identifying the remittances, and did not store remittances in required locked containers.

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### **Fresno Service Center Did Not Have Adequate Inventory Controls Over Photocopy User Fee Cases**

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All Forms 4506 should be controlled on the Integrated Data Retrieval System (IDRS) except those timely rejected to taxpayers and those closed within 14 days of receipt. The RAIVS IRM did not provide a time frame for controlling cases, but the Correspondence IRM provided that open cases should not remain uncontrolled for more than 14 days from receipt at the IRS.

The IRS defines a quality response to be a final response to the taxpayer that resolves the taxpayer's issue within 30 calendar days of the IRS received date. An interim letter should be sent to the taxpayer if their request cannot be completed within 30 days. A second interim letter is required if a final response is not provided by the date mentioned in the first interim letter. The second interim letter should explain why a final response is delayed and when the taxpayer should expect a completed response.

Cases are considered overage at 45 days old. Managers should develop procedures to ensure that overage percentages do not exceed a specified percentage. The Document Services Branch Chief instituted special

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overage review procedures in the later part of 1997, and provided the RAIVS supervisor with various reports, on a weekly basis, to facilitate the overage review.

We reconciled two RAIVS employees' inventories of Form 4506 requests (only those related to photocopies of tax returns). We talked to five employees about their follow-up procedures when returns are not received. We also discussed the review of overage inventories performed by the RAIVS supervisor.

*Inventory controls did not help ensure that taxpayers would receive timely responses or that taxpayers would be informed of delays.*

We found the following conditions which would hinder taxpayers from receiving timely responses and would result in fees not being timely refunded to taxpayers. These conditions also result in case inventories being understated. We advised management about these conditions so they could take immediate corrective actions.

- The inventory reconciliation of two employees identified 90 Forms 4506 that were not timely rejected to taxpayers. Both employees had Forms 4506 that should have been rejected up to 3 months earlier. For example, about two-thirds of the 90 Forms 4506 had reached overage (at least 45 days old). Some cases still had remittances attached. Additionally, these employees had not controlled approximately 30 of 160 non-reject Forms 4506 on IDRS although the 30 had IRS received dates at least 1 month old.
- The RAIVS supervisor did not timely perform overage reviews and, in fact, did not review cases until they reached at least 80 days old. Rather than taking follow-up actions on their own to resolve overage conditions, some RAIVS employees waited until the supervisor reviewed overage cases. For example, four of five employees interviewed either performed their follow-up actions just prior to the overage review or waited for results of the overage review.

*Although taxpayer inquiries become overage at 45 days, the overage reviews did not occur until inquiries became at least 80 days old.*

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In addition, we analyzed our previously mentioned sample of 50 refund cases for inventory controls and identified the following conditions.

- Employees did not timely control cases. Nineteen cases had not been controlled within 14 days of the IRS received date.
- Employees did not always timely request tax returns. The RAIVS IRM did not have time frames as to when returns should be requested. However, applying the minimum standard 14-day time frame for controlling cases, 12 of the 50 cases did not have returns requested within 14 days of the IRS received date.
- Employees did not always send required interim letters to advise taxpayers of processing delays. Of the 50 cases, we identified 20 cases where a second interim letter should have been sent. However, 19 of the 20 taxpayers were not sent second interim letters. These cases ranged from about 70 to 100 days old when the RAIVS function finally closed the cases and responded to taxpayers. Additionally, 7 of the 20 cases had neither initial nor second interim letters sent.

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### **Fresno Service Center Did Not Always Take Adequate Actions to Secure Requested Tax Returns**

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The IRM requires that RAIVS employees take appropriate actions to secure returns requested by taxpayers. If return chargeouts are not received back within 2 weeks, follow-up actions should be taken to secure the returns. If returns are charged out to specific employees or specific functions, RAIVS employees should make contacts to secure the returns.

RAIVS employees should use case history sheets to document actions taken to obtain returns. If the employees cannot locate returns, the taxpayer should be

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*Taxpayers did not always receive the tax return photocopies they requested from the IRS, although the returns were available.*

provided with a refund of their fees. The RAIVS authorizing employees should review all individual refunds, and the quality review process should ensure employees have followed required procedures to obtain returns or provide refunds.

We reviewed a sample of 50 Forms 4506 with refunds from cases being closed during an 8-day period. The 50 Forms 4506 requested copies of 146 returns. We found that employees had not always taken appropriate actions to locate tax returns. In fact, we located 33 of 35 returns that the RAIVS employees did not locate. The reasons the RAIVS employees did not locate the returns included the following.

- Employees did not always contact other employees or functions to obtain tax returns when a tax return was charged out to that employee or function.
- One employee did not know the retention period for some tax returns and did not request existing returns.
- Employees did not follow up with an additional request for tax returns when the initial chargeout requests did not come back.
- The IRM did not specifically require a second request for returns shown as Block Not In File (BNIF) or Document Not In File. However, we located one return where the RAIVS chargeout reflected BNIF.

In addition, the RAIVS refund approval process did not include reviewing individual Forms 4506 and related documentation. Consequently, the need for training to enable employees to better locate returns had not been identified. Also, overage reviews performed by the RAIVS supervisor did not identify training needs, which hindered employees from locating tax returns.

*The Quality Review function did not review cases to ensure employees had taken appropriate actions to locate tax returns.*

Quality Review did not perform effective reviews of actions taken to secure returns. This occurred in part because RAIVS employees did not prepare required history sheets to document actions taken. Consequently,

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Quality Review did not identify training needs or other situations needing managerial involvement.

Quality Review sampled Forms 4506 to ensure refunds went to the correct taxpayer at the correct address for the correct amount. However, Quality Review did not review cases to ensure that the correct Document Locator Number (DLN) had been used, to identify whether employees had correctly determined that tax returns had actually been destroyed, or to identify whether follow-up actions had been taken to secure returns.

### **Conclusion**

We did not find indications of IRS employees embezzling photocopy user fee refunds. Also, the service center properly recorded and accounted for photocopy user fee refunds on the Revenue Accounting Control System after the refunds had been issued.

Controls need to be improved to ensure embezzlements do not occur. Controls also need to be improved to provide timely and complete responses to taxpayers.



**Detailed Objectives, Scope, and Methodology**

Our review was conducted because of concerns that photocopy user fee payments could result in fraudulent refunds. Our objectives were to determine if the service center properly recorded and accounted for photocopy user fee refunds on the general ledger, if material fraud had occurred regarding photocopy user fee refunds, if photocopy user fee refunds were adequately supported and properly approved, and whether cancelled photocopy refund checks were resolved. We also determined whether the IRS maintained adequate safeguards over remittances and timely mailed rejected Requests for Copy or Transcript of Tax Form (Form 4506). We conducted the review during the period July 1998 to December 1998.

We held discussions with FSC personnel to evaluate controls, traced refund transactions through the Accounting Branch function, queried refund records to identify potential fraud, reviewed closed refund cases, and reviewed cancelled photocopy user fee refund check cases.

To meet our audit objectives, we:

1. Evaluated controls regarding the input, approval, and certification process for photocopy user fee refunds. This included controls over the Photocopy Refund Database access privileges, controls within the RAIVS function, and subsequent controls within the Accounting Branch.
2. Traced refund transactions to monthly Revenue Accounting Control System (RACS) general ledgers for the period October 1997 through June 1998.
3. Queried the FSC Photocopy Refund Database records created from October 1997 to May 1998, to look for potential patterns of fraud based on multiple refunds to the same Taxpayer Identification Number (TIN), the same name, or the same address.
4. Reviewed 50 refund cases closed in April 1998, to see if employees took appropriate actions to secure tax returns. Using these 50 cases, we evaluated inventory controls to determine whether employees timely controlled cases, timely requested tax returns, and sent required interim letters.
5. Analyzed the controls over rejected Forms 4506 and related remittances.
6. Reconciled Form 4506 inventories for two RAIVS employees, discussed follow-up procedures to secure returns, and evaluated overage inventory case reviews.

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**Appendix II**

**Major Contributors to This Report**

Walter Arrison, Assistant Inspector General for Audit (Wage and Investment Income Programs)

Steve Mullins, Director

Susan Boehmer, Director

Richard Calderon, Audit Manager

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Larry Mart, Senior Auditor

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Bill Richards, Auditor

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**Appendix III**

**Report Distribution List**

Executive Officer for Service Center Operations OP:SC  
Assistant Commissioner (Customer Service) OP:C  
Assistant Commissioner (Forms and Submission Processing) OP:FS  
Director, Fresno Customer Service Center  
Director, Fresno Submission Processing Center  
National Director for Legislative Affairs CL:LA  
Office of Chief Counsel CC  
Chief, Office of Management Controls M:CFO:A:M  
Audit Liaison, Assistant Commissioner (Customer Service)  
Audit Liaison, Assistant Commissioner (Forms and Submission Processing)

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**Appendix IV**

**Management's Response**

**Internal Revenue Service  
memorandum**

date: JAN 11 1999

to: Audit Manager, Internal Audit  
Fresno Service Center

from: Director D  
Fresno Service Center

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subject: Review of Controls Over Photocopy User Fees

We concur with the findings of the Review of Controls Over Photocopy User Fees. An action plan has been developed to address the findings. Many items have been corrected and the remaining are in progress.

If you have any questions, feel free to contact me or Larry Wright, Program Analyst, of Management Support Branch at 454-7101.

  
Ronda Hon