




UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
WASHINGTON, D.C. 20460

OFFICE OF  
INSPECTOR GENERAL

January 13, 2015

**MEMORANDUM**

**SUBJECT:** Project Notification:  
Review of Unliquidated Obligations at Research Triangle Park, North Carolina  
Project No. OA-FY14-0386

**FROM:** Paul C. Curtis   
Director, Financial Statement Audits (2422T)

**TO:** Nanci E. Gelb, Acting Assistant Administrator  
Office of Administration and Resources Management (3101A)

David Bloom, Acting Chief Financial Officer  
Office of the Chief Financial Officer (2710A)

The U.S. Environmental Protection Agency (EPA) Office of Inspector General (OIG) plans to begin preliminary research of a review of unliquidated obligations at Research Triangle Park (RTP), North Carolina. We included this project in our annual plan to contribute to improving agency business practices and accountability.

The purpose of this memorandum is to inform you of our objectives and scope of the audit, as well as responsibilities of the agency and the OIG during the project. Our preliminary research objectives are to determine whether the EPA:

1. Has adequate controls in place to identify and deobligate unneeded purchase, contract and miscellaneous obligations at RTP.
2. Has a potential dollar amount of obligations under the purchase, contract and miscellaneous categories at RTP that could be deobligated.

We plan to conduct our work at RTP. We will interview appropriate personnel about EPA policies and procedures regarding unliquidated obligations, and will examine supporting documentation for unliquidated obligations. We will conduct this review using applicable generally accepted government auditing standards. We anticipate the potential benefit of this project to be the enhancement of the processes for liquidating unneeded obligation balances.

We will contact the appropriate personnel to arrange a mutually agreeable time to discuss the objectives and the purpose of the project. We are particularly interested in any areas of concern that you may have. We will answer any questions you may have about the project process, reporting procedures, methods used to gather and analyze data, and what we should expect from each other during the course of the project.

We respectfully note that the OIG is authorized by the Inspector General Act of 1978 to have timely access to personnel and all materials necessary to complete its objectives. We will request your resolution if an agency employee or contractor refuses to provide requested records to the OIG, or otherwise fails to cooperate with the OIG. We may report unresolved access matters to the Administrator and include the incident in the Semiannual Report to Congress.

The project will be supervised by myself and the Project Manager will be Demetrios Papakonstantinou. Any information related to the project should be addressed to Paul Curtis at (202) 566-2523 or [curtis.paul@epa.gov](mailto:curtis.paul@epa.gov), or Demetrios Papakonstantinou at (617) 918-1451 or [papakonstantinou.demetrios@epa.gov](mailto:papakonstantinou.demetrios@epa.gov).

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