



# At a Glance

*Catalyst for Improving the Environment*

## Why We Performed These Agreed-Upon Procedures

We performed agreed-upon procedures on the U.S. Environmental Protection Agency (EPA) Fiscal Year (FY) 2009 Third Quarter Financial Statements. We did so to assist EPA in evaluating whether its quarterly Financial Statements were compiled consistent with the Treasury United States Standard General Ledger Crosswalk, and to identify significant fluctuations in financial line item balances from the previous year.

## Background

Agencies submit unaudited interim Financial Statements to the Office of Management and Budget 21 days after the end of each of the first three quarters of the fiscal year. Agencies should include management's explanation of significant variances in types or amounts of assets, liabilities, costs, revenues, obligations, and outlays, along with the submitted statements.

For further information, contact our Office of Congressional, Public Affairs and Management at (202) 566-2391.

To view the full report, click on the following link:

[www.epa.gov/oig/reports/2009/20090924-09-2-0247.pdf](http://www.epa.gov/oig/reports/2009/20090924-09-2-0247.pdf)

## Agreed-Upon Procedures on EPA's Fiscal Year 2009 Third Quarter Financial Statements

### What We Found

We performed certain agreed-upon procedures on the Agency's FY 2009 Third Quarter Financial Statements. We compared the statements with EPA's Crosswalk, recomputed them for mathematical accuracy, and compared them with balances separately generated by us, and concluded that the amounts agreed.

During the first and second quarters of the Agreed-Upon Procedures, we identified a difference between the FY 2009 Report of General Ledger Balance by Treasury Symbol beginning balances and FY 2008 ending balances in general ledger account 4201, *Total Actual Resources*. The net difference of \$43,627 was the result of account 4165, *Allocation of Authority – Anticipated*, incorrectly closing to account 4201 instead of to account 4450, *Authority Available for Apportionment*. The Agency made an adjustment in the third quarter to correct the error.

The agreed-upon procedures do not constitute an audit of the quarterly Financial Statements or any part thereof, the objective of which would be the expression of an opinion on the quarterly Financial Statements or any part thereof.