



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

THE INSPECTOR GENERAL

November 4, 2016

The Honorable Vanessa Allen Sutherland
Chairperson and Board Member
U.S. Chemical Safety and Hazard Investigation Board
1750 Pennsylvania Avenue, NW, Suite 960
Washington, D.C. 20006

Dear Ms. Sutherland:

The Office of Inspector General (OIG) for the U.S. Chemical Safety and Hazard Investigation Board (CSB) plans to begin its audit of CSB's compliance with improper payments legislation. This audit is included in our annual plan and is an Office of Management and Budget requirement.

The OIG's audit objective is to determine compliance with the improper payments legislation for fiscal year (FY) 2016. The OIG plans to conduct fieldwork and obtain supporting documentation. Applicable generally accepted government auditing standards will be used in conducting our audit. The anticipated benefits of this audit are improved operational efficiency.

We will contact the audit liaison to arrange a mutually agreeable time to meet with your staff to discuss our objective and the purpose of our project. We would also be particularly interested in any areas of concern that you may have. We will answer any of your questions about the review process, reporting procedures, methods used to gather and analyze data, and what we should expect of each other during the course of the project. Throughout the project, we will provide updates to the audit liaison on a regular basis through emails.

To ensure the success and timely completion of this project, to the extent possible, please provide the following information to us by December 5, 2016:

- A list of all CSB improper payments in FY 2016. Provide support for each improper payment.
- A copy of CSB's analysis to determine the cost effectiveness for conducting a payment recapture audit (also known as recovery audit) on all activities with annual outlays in excess of \$1,000,000, and a copy of any audits performed.
- A copy of CSB's review of all programs and activities to identify those that are susceptible to significant improper payments.
- A copy of CSB's FY 2016 budget that notes expenses and non-expenses.
- A copy of CSB's FY 2016 Inter-Agency Agreements with the Interior Business Center and the Bureau of the Fiscal Service.

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 Chairperson and include the incident in the Semiannual Report to Congress.

The project will be supervised by Michael Davis, Director. Randy Holthaus will be the Project Manager. Any information related to the project should be addressed to Michael Davis at (513) 487-2363 or davis.michaeld@epa.gov, or Randy Holthaus at (214) 665-6620 or holthaus.randy@epa.gov.

Sincerely,



Kevin Christensen
Assistant Inspector General for Audit

cc: Manual Ehrlich, Board Member, CSB
Rick Engler, Board Member, CSB
Kristen Kulinowski, Board Member, CSB
Anna Brown, Director of Administration and Audit Liaison, CSB
Kara Wenzel, Acting General Counsel, CSB
Arthur A. Elkins Jr., Inspector General
Charles Sheehan, Deputy Inspector General
Alan Larsen, Counsel to the Inspector General
Carolyn Copper, Assistant Inspector General for Program Evaluation
Patrick Sullivan, Assistant Inspector General for Investigations
Edward Shields, Acting Assistant Inspector General for Management
Richard Eyermann, Deputy Assistant Inspector General for Audit
Jennifer Kaplan, Deputy Assistant Inspector General for Congressional and Public Affairs
Jeffrey Lagda, Congressional and Media Liaison, OIG
Michael D. Davis, Director, OIG
Randy Holthaus, Project Manager, OIG