



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

OFFICE OF
INSPECTOR GENERAL

September 22, 2020

MEMORANDUM

SUBJECT: Notification of Evaluation:
The Office of the Chief Financial Officer's Oversight, Monitoring, and Compliance with
Agencywide Internal Control Requirements
Project No. OA-FY21-0003

FROM: John M. Trefry, Director
Forensic Audits Directorate
Office of Audit

A handwritten signature in blue ink that reads "John M. Trefry".

TO: David Bloom, Deputy Chief Financial Officer

The Office of Inspector General for the U.S. Environmental Protection Agency plans to begin an evaluation related to the Office of the Chief Financial Officer's oversight, monitoring, and compliance with agencywide internal control requirements. This evaluation will assess how the EPA's top management performs its responsibilities under U.S. Office of Management and Budget Circular A-123, *Management's Responsibility for Internal Control*, to mitigate the risk of fraud, waste, abuse, and mismanagement of EPA programs and resources. This evaluation also addresses the following top management challenge for the Agency, as identified in our [EPA's FYs 2020-2021 Top Management Challenges](#) report, issued July 21, 2020: complying with internal control (policies, procedures, and risk assessments).

The OIG's objectives are to determine whether the Office of the Chief Financial Officer is conducting agencywide entity level risk assessments and implementing internal controls for annual and supplemental appropriations that comply with federal and Agency requirements. The OIG plans to conduct work at EPA headquarters. The evaluation will be conducted using *Quality Standards for Inspection and Evaluation*, issued by the Council of the Inspectors General on Integrity and Efficiency. The anticipated benefits of this evaluation include identifying and recommending actions to improve the EPA's controls over its appropriations to reduce the risk of fraud, waste, abuse, and mismanagement.

We will contact you to arrange a mutually agreeable time to discuss our objectives. We would also be particularly interested in any areas of concern that you may have. We will answer any of your questions about the evaluation process, reporting procedures, methods used to gather and analyze data, and what we should expect of each other during the evaluation. Throughout the evaluation, we will provide updates on a regular basis.

We respectfully note that the OIG is authorized by the Inspector General Act of 1978, as amended, to have timely access to personnel and all materials necessary to complete its objectives. We will request that you immediately resolve the situation if an Agency employee or contractor refuses to provide requested materials 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*.

I will supervise the evaluation and the team lead will be Leah Nikaidoh. Any information related to this project should be addressed to me at (202) 566-2474 or trefry.john@epa.gov or to Leah Nikaidoh at (513) 487-2365 or nikaidoh.leah@epa.gov.

cc: Henry Darwin, Assistant Deputy Administrator
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