



Office of Inspector General U.S. Environmental Protection Agency **At a Glance**

23-F-0001
November 15, 2022

The audit was performed in

Accountability of Tax Dollars Act of 2002, which requires the U.S. Chemical Safety and Hazard Investigation Board to prepare, and the Office of Inspector General to audit, the

Protection Agency OIG, which

Company LLC to perform the audit of the CSB's fiscal years

This audit supports a CSB goal:

engaged, high-performing workforce.

Address inquiries to our public affairs office at (202) 566-2391 or [OIG WEBCOMMENTS@epa.gov](mailto:OIG_WEBCOMMENTS@epa.gov).

[List of OIG reports.](#)

Contractor-Produced Report: U.S. Chemical Safety and Hazard Investigation Board Fiscal Years 2022 and 2021 Financial Statement Audit

What Allmond & Company Found

Allmond & Company rendered an unmodified opinion on the CSB's financial statements for fiscal years 2022 and 2021, meaning that the statements were fairly presented and free of material misstatements.

Allmond & Company found the CSB's financial statements to be fairly presented and free of material misstatement.

As part of obtaining reasonable assurance about whether the CSB's financial statements are free of material misstatement, Allmond & Company performed tests of the CSB's compliance with certain provisions of applicable laws, regulations, contracts, and grant agreements, with which noncompliance could have a direct and material effect on the financial statements. Allmond & Company's fiscal years 2022 and 2021 audit disclosed one instance of noncompliance or other matters that are required to be reported. During fiscal year 2022, the CSB reported a violation of the Antideficiency Act that occurred during fiscal year 2020 related to the purchase of office furniture.

In planning and performing its audit, Allmond & Company considered the CSB's internal control over financial reporting. During the audit, Allmond & Company did not identify any deficiencies in internal control over financial reporting that would be considered a material weakness.

Allmond & Company is responsible for the enclosed auditor's report and the conclusions expressed in the report. We do not express any opinion or conclusions on the CSB's financial statements; internal control; or compliance with laws, regulations, contracts, and grant agreements.

Recommendations and Planned Agency Corrective Actions

Allmond & Company recommended that the CSB update its policies and guidance to include limits on expenditures for office furniture and related improvements for political appointees and provide training to CSB staff and board members on those limits. The CSB certified that it created internal policies to provide guidance to its political appointees and staff and will conduct relevant training on the limits on expenditures for office furniture and related improvements for political appointees. Allmond & Company will conduct follow-up procedures during fiscal year 2023 to determine whether the corrective actions have been implemented.