



At a Glance

U.S. Chemical Safety and Hazard Investigation Board Fiscal Year 2025 Financial Statement Audit

Why This Audit Was Done

To accomplish this objective:

The audit was performed in accordance with the Chief Financial Officers Act of 1990, as amended by the 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 agency's financial statements each year.

The U.S. Environmental Protection Agency OIG, which also serves as the OIG for the CSB, contracted with Allmond & Company LLC to perform the audit of the CSB's fiscal year 2025 financial statements.

Allmond & Company is responsible for the enclosed auditor's report and the conclusions expressed in that 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.

To support this CSB mission-related effort:

- *Create and maintain an engaged, high-performing workforce.*

Address inquiries to our public affairs office at (202) 566-2391 or OIG.PublicAffairs@epa.gov.

[List of OIG reports.](#)

What Allmond & Company Found

Allmond & Company rendered an unmodified opinion on the CSB's fiscal year 2025 financial statements, 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 misstatements.

In planning and performing the audit, Allmond & Company considered the CSB's internal controls over financial reporting. Allmond & Company did not identify any deficiencies in internal control over financial reporting for fiscal year 2025 that would be considered material weaknesses or significant deficiencies.

Allmond & Company did identify a deficiency in the CSB's internal control over financial reporting. Although this deficiency was not considered to be a material weakness or significant deficiency, it nonetheless warranted management's attention. Allmond & Company communicated this matter to CSB management and, where appropriate, will report on the matter separately.

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. Noncompliance with these provisions could have a direct and material effect on the financial statements. Allmond & Company did not identify any instances of noncompliance for fiscal year 2025 that would be reportable under U.S. generally accepted government auditing standards.

Allmond & Company made no recommendations as a result of this audit.