



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

OFFICE OF
INSPECTOR GENERAL

November 6, 2014

The Honorable Rafael Moure-Eraso, Ph.D.
Chairperson and Chief Executive Officer
U.S. Chemical Safety and Hazard Investigation Board
2175 K Street, NW, Suite 400
Washington, D.C. 20037-1809

Dear Dr. Moure-Eraso:

The U.S. Environmental Protection Agency's Office of Inspector General (OIG) for the U.S. Chemical Safety and Hazard Investigation Board (CSB) plans to begin its risk assessment of CSB's purchase card usage and CSB's compliance with the improper payments legislation. Improper payment legislation and Office of Management and Budget (OMB) Memorandum M-15-02 require that the OIG evaluate the accuracy and completeness of agency reporting and the agency's performance in reducing and recapturing improper payments. This audit is included in our annual plan and required by improper payment legislation.

The audit objectives are to:

- Perform a risk assessment of agency purchase card usage, as required by the Government Charge Card Abuse Prevention Act of 2012.
- Determine compliance with the improper payments legislation for fiscal year 2014.
- Follow up on fiscal year 2013 Improper Payment Act audit findings and recommendations.

The OIG plans to conduct field work and, if necessary, perform site visits to CSB to obtain supporting documentation for purchases and payments. Applicable generally accepted government auditing standards will be used in conducting our audit. The anticipated benefits of this audit are improved operational efficiency and reduced costs.

We will contact the audit liaison to arrange a mutually agreeable time to meet with your staff to discuss our objectives 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, please provide the following information to Gloria Taylor-Upshaw before the kickoff meeting:

1. Charge Card Management Plans (January 13, 2014, and July 31, 2014).
2. A list of all charge cards and their cardholders in CSB.
3. A complete list of all charge card transactions for fiscal years 2013 and 2014.
4. Copies of any CSB periodic reviews of its purchase cards.
5. CSB staff responsible for reporting and consolidating 2014 improper payment information.
6. An advance draft copy of the 2014 Performance and Accountability Report.
7. A copy of the documentation that shows whether CSB has determined the cost effectiveness for a payment recapture audit, as identified in OMB Memorandum M-15-02, Appendix C, to Circular A-123.

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. Gloria Taylor-Upshaw will be the Project Manager. Any information related to the project should be addressed to Mike Davis at (513) 487-2363 or davis.michaeld@epa.gov, or Gloria Taylor-Upshaw at (404) 562-9842 or taylor-upshaw.gloria@epa.gov.

Sincerely,

Kevin Christensen /s/

Kevin Christensen
Acting Assistant Inspector General for Audit

cc: Mark Griffon, Board Member, CSB
Daniel M. Horowitz, Managing Director, CSB
Richard Loeb, General Counsel, CSB
Ray Porfiri, Deputy General Counsel, CSB
John Lau, Deputy Managing Director for Administration, CSB
Susan Casper Anenberg, Deputy Managing Director for Recommendations, CSB
Anna Brown, Director of Administration and Audit Liaison, CSB
Allen Smith, Deputy Director, of Administration, CSB
Bea Robinson, Finance Director, CSB
Hillary Cohen, Communications Manager, CSB
Arthur A. Elkins Jr., Inspector General
Charles Sheehan, Deputy Inspector General
Aracely Nunez-Mattocks, Chief of Staff, OIG
Alan Larsen, Counsel to the Inspector General
Carolyn Copper, Assistant Inspector General for Program Evaluation
Patricia Hill, Assistant Inspector General for Mission Systems
Patrick Sullivan, Assistant Inspector General for Investigations
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
Gloria Taylor-Upshaw, Project Manager, OIG