



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

MAR - 5 2014

THE INSPECTOR GENERAL

MEMORANDUM

SUBJECT: Close-Out of OIG Report No. 14-1-0039, *Audit of EPA's Fiscal 2013 and 2012 Consolidated Financial Statements*, December 16, 2013

FROM: Arthur A. Elkins Jr. 

TO: Maryann Froehlich
Acting Chief Financial Officer

Thank you for your memorandum of February 14, 2014, which addresses the agency's corrective actions on the findings and recommendations in the subject report. We appreciate your efforts to address the recommendations.

We find your proposed corrective actions for all recommendations except recommendation 12 to be adequate. Regarding recommendation 12, while we recognize you agreed to develop training, we believe that something needs to be done prior to September 30, 2017. The Office of the Chief Financial Officer needs to develop and implement interim guidance until the Office of Environmental Information develops more formal training.

We will close the remaining recommendations from this report in our tracking system. During our fiscal 2014 Consolidated Financial Statements audit, we will follow up to determine your progress in implementing the planned corrective actions on the recommendations and the effectiveness of actions taken to correct the deficiencies we found.

If you have any questions, please contact Richard Eyer mann, acting Assistant Inspector General for Audit, at eyermann.richard@epa.gov or (202) 566-0565; or Paul Curtis, Director of Financial Statement Audits, at curtis.paul@epa.gov or (202) 566-2523.

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