



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

OFFICE OF
INSPECTOR GENERAL

April 26, 2018

MEMORANDUM

SUBJECT: Project Notification:
Audit of EPA's Fiscal Year 2018 Financial Statements
Project No. OA&E-FY18-0189

FROM: Paul C. Curtis, Director
Financial Statement Audits

A handwritten signature in black ink that reads "Paul C. Curtis".

TO: Holly Greaves, Chief Financial Officer

We will begin our audit testing of the U.S. Environmental Protection Agency's (EPA's) fiscal year 2018 financial statements during April 2018. We are providing this memorandum to (1) continue our mutual efforts to establish a high level of expectations for and commitments by all offices to provide timely and accurate information in support of the financial statements and other information included in the EPA's Annual Financial Report and (2) help ensure a mutual understanding of our respective roles and responsibilities during the audit. We include more details about our respective responsibilities in Attachment 1, *Audit Expectations*. In Attachment 2, *Provided by Agency List*, we have listed the documents to be provided by the agency that we require to complete this audit by the Office of Management and Budget (OMB) deadline.

High Level of Expectations and Commitments

We appreciate the level of commitment and cooperation exhibited by staff and managers from your office during our audit of the EPA's fiscal year 2017 financial statements. Their support allowed us to complete the audit by the deadline. We encourage you to continue your efforts to strengthen the agency's coordination and quality control processes to ensure that accurate data are available in a timely manner to prepare the annual financial statements and that these statements and supporting documentation are made available in a timely manner for our audit. For the fiscal year 2018 financial statements, we will issue an audit report with our opinion in accordance with the OMB deadline, regardless of the readiness of the agency's financial statements.

To help ensure that we meet the agreed-upon date for submitting audited financial statements, we ask that the senior officials and staff of each office responsible for providing information in support of the financial statements offer the highest possible level of commitment. We will keep you promptly informed of any delays, with the goal of keeping our respective staffs on target to meet the OMB deadline for submitting audited financial statements. We will also be glad to assist you in updating office directors regarding the progress and status of the audited financial statements, including briefing senior officials if necessary.

It is extremely important that any new processes or procedures developed be provided to us in a timely manner—especially any new processes involving Compass or changes in controls as a result of modifications to the system. If such processes or procedures are provided late in the audit, it may complicate or prevent the development of procedures to audit such information in time to meet the deadline. Because the EPA has made substantial changes to Compass through its Compass Version Enhancement, we will need additional support from your staff as we update our documentation of your controls.

Planning and Coordination of Audit Work

We will conduct an entrance conference with your office before transaction testing begins. The estimated timetable for the audit and the types of assistance needed will be discussed at that time. We understand that the EPA is again expecting to prepare an annual financial report for fiscal year 2018 that will include the audited comparative financial statements and other information required by OMB.

Audit work will be performed at all EPA finance centers and, as needed, at other financial and program offices in both headquarters and the regions. We will contact the offices where audit work will be performed to let them know when we will be in their offices. We may also contact offices where we do not plan to perform on-site work to obtain information.

In addition to the list in Attachment 2, we request that you provide the following data as soon as possible but no later than 2 weeks from the date of this notification memo; furthermore, we request that you continue to provide this information throughout the audit as it is developed:

1. The most current Compass business process reengineering maps.
2. The most current posting models at the general ledger account entry level.
3. Recent policies or procedures on posting transactions in Compass (including, but not limited to, spending adjustment documents developed by the Compass contractor, current crosswalks, etc.).
4. A list of any new accounts in fiscal year 2018.
5. A list of new document types/transaction types, general ledger accounting entries and standard vouchers.
6. A list of changes to existing document types/transaction types and/or standard vouchers.
7. Any general ledger account variance analysis or analytical reviews performed.
8. The most current cumulative Compass contractor change request list.
9. The most current cumulative schedule of posting model changes “Reference Table Updates.”
10. Briefings to the Office of the Chief Financial Officer (OCFO) senior management on subjects such as the quarterly variance analysis.

Please provide all requested documents to Sheila May at may.sheila@epa.gov and Robert Smith at smith.robertL@epa.gov. We will work closely with your staff to ensure that the audit meets the OMB deadline. If you know of issues you would like us to address during the audit, we can discuss them at the entrance conference.

We respectfully note that the Office of Inspector General (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 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 Administrator and include the incident in the *Semiannual Report to Congress*.

Should you or your staff have any questions, please contact me at (202) 566-2523 or curtis.paul@epa.gov. You may also contact Robert Smith at (202) 566-2531 or smith.robertl@epa.gov.

cc: Scott Pruitt, The Administrator
Andrew Wheeler, Deputy Administrator
Ryan Jackson, Chief of Staff
Henry Darwin, Chief of Operations
Kevin Chmielewski, Deputy Chief of Operation
Assistant Administrators
Deputy Assistant Administrators
Troy Lyons, Associate Administrator for Congressional and Intergovernmental Relations
Tate Bennet, Acting Associate Administrator for Public Engagement and Environmental Education
Liz Bowman, Associate Administrator for Public Affairs
George Hull, Director, Office of Media Relations, Office of Public Affairs
Regional Administrators, Regions 1–10
David Bloom, Deputy Chief Financial Officer
Jeanne Conklin, Controller, Office of the Controller, OCFO
Malena Brookshire, Acting Deputy Controller, Office of the Controller, OCFO
Kathy Sedlak O'Brien, Director, Office of Planning, Analysis and Accountability, OCFO
Vaughn Noga, Director, Office of Administration, Office of Administration and Resources
Management (OARM)
Denise Polk, Director, Office of Grants and Debarment, OARM
Kimberly Patrick, Director, Office of Acquisition Management, OARM
Linda Gray, Director, Office of Human Resources, OARM
Keith Stewart, Director, Headquarters Procurement Operations Division, OARM
Lisa Stultz, Acting Director, Cincinnati Procurement Operations Division, OARM
Rodney-Darryl Jones, Acting Director, Research Triangle Park Procurement Operations Division,
OARM
Cyndy Mackey, Director, Office of Site Remediation Enforcement, Office of Enforcement and
Compliance Assurance
Brian Epley, Acting Director, Office of Information Technology Operations, Office of
Environmental Information
Reggie Cheatham, Director, Office of Emergency Management, Office of Land and Emergency
Management
Carol Terris, Director, Office of Budget, OCFO
Michael Osinski, Director, Grants and Interagency Agreements Management Division,
OARM
Gayle Jefferson, Acting Director, Facilities Management and Services Division, OARM
Lynnann Hitchens, Acting Director, Office of Resources, Operations and Management, OARM
Michael Hardy, Acting Deputy Director, Office of Resources, Operations and Management, OARM
David Updike, Acting Director, Desktop Support Services, Office of Environmental Information
Tim Thorpe, Director, Enterprise Hosting Division, Office of Environmental Information
Richard Gray, Director, Financial Services Division, Office of the Controller, OCFO
Quentin Jones, Director, Office of Technology Solutions, OCFO
Dale Miller, Chief, Program Accounting Branch, Office of the Controller, OCFO
Judi Teague, Deputy Director, Accountability and Cost Analysis Division, Office of the Controller,
OCFO

Meshell Jones Peeler, Director, Policy, Training and Accountability Division, Office of the Controller, OCFO

John O'Connor, Director, Accountability and Cost Analysis Division, Office of the Controller, OCFO

Sherri' Anthony, Chief, Management Integrity and Accountability Branch, Office of the Controller, OCFO

Eva Ripollone, Director, Applications Management Division, Office of Technology Solutions, OCFO

Carmelita Chadwick-Gallo, Director, Research Triangle Park Finance Center, Office of the Controller, OCFO

Gregory Luebbering, Director, Cincinnati Finance Center, Office of the Controller, OCFO

Dany Lavergne, Director, Las Vegas Finance Center, Office of the Controller, OCFO

Lorna Washington, Acting Director, General Ledger Analysis & Reporting Branch, Office of the Controller, OCFO

Richard Gray, Acting Director, Washington Finance Center, Financial Services Division, OCFO

Yvette Jackson, Director, Real Property Services Staff, Office of Administration, OARM

Bob Trent, Agency Audit Follow-Up Coordinator

Sherri' Anthony, Audit Follow-Up Coordinator, OCFO

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Carrie Hallum, Audit Follow-Up Coordinator, Office of Environmental Information

Marc Vincent, Audit Follow-Up Coordinator, Office of Air and Radiation

Steven Moore, Audit Follow-Up Coordinator, Office of Water

Maureen Hingeley, Audit Follow-Up Coordinator, Office of Research and Development

Janet Weiner, Audit Follow-Up Coordinator, Office of Chemical Safety and Pollution Prevention

Kecia Thornton, Audit Follow-Up Coordinator, Office of Land and Emergency Management

Brian Webb, Audit Follow-Up Coordinator, Office of the Controller, OCFO

Charlene Townsend, Audit Follow-Up Coordinator, Office of Information Technology Operations, Office of Environmental Information

Kysha Holliday, Audit Follow-Up Coordinator, Office of Grants and Debarment, OARM

Lenore Connell, Audit Follow-up Coordinator, Office of International and Tribal Affairs

Mahri Monson, Audit Follow-Up coordinator, Office of General Counsel

Audit Follow-Up Coordinators, Regions 1–10

Arthur A. Elkins Jr., Inspector General

Charles Sheehan, Deputy Inspector General

Alan Larsen, Counsel to the Inspector General

Kevin Christensen, Assistant Inspector General for Audit and Evaluation

Patrick Sullivan, Assistant Inspector General for Investigations

Edward Shields, Assistant Inspector General for Management

Richard Eyermann, Deputy Assistant Inspector General for Audit and Evaluation

Christine El-Zoghbi, Deputy Assistant Inspector General for Audit and Evaluation

Jennifer Kaplan, Deputy Assistant Inspector General for Congressional and Public Affairs

Jeffrey Lagda, Congressional and Media Liaison, OIG

Tia Elbaum, Congressional and Media Liaison, OIG

Rudolph Brevard, Director, Information Resources Management Directorate, OIG

Audit Expectations

We will audit the consolidated balance sheet of the U.S. Environmental Protection Agency (EPA) as of September 30, 2018, and September 30, 2017; the related consolidated statements of net cost, net cost by goal, changes in net position, and custodial activity; and the combined statement of budgetary resources for the years then ended. We confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements and to determine whether:

1. The financial statements are fairly presented in all material respects in accordance with generally accepted accounting principles.
2. The EPA's internal control structure over financial reporting related to the financial statements is in place and provides reasonable assurance that:
 - a. Financial transactions are executed in compliance with applicable laws and regulations.
 - b. Assets are safeguarded against loss from unauthorized acquisition, use or disposition.
 - c. Transactions are properly recorded, processed and summarized to permit the preparation of reliable financial statements.
3. The agency has complied with laws and regulations that have a direct and material effect on the financial statements, including determining whether the agency has substantially complied with the Federal Financial Management Improvement Act provisions.
4. The information and manner of presentation contained in the Management's Discussion and Analysis and any other accompanying information are materially consistent with the information contained in the principal statements.

Auditor's Responsibilities

We will conduct our audit in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in the *Government Auditing Standards* (2011 Revision) issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin 17-03, *Audit Requirements for Federal Financial Statements*. These standards require that we plan and perform our audits to obtain reasonable assurance that the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with the standards.

In making our risk assessments, we consider internal control relevant to the EPA's preparation and fair presentation of the financial statements, including its Federal Managers' Financial Integrity Act process, to design audit procedures that are appropriate in the circumstances. We will not express an opinion on the effectiveness of the EPA's internal control. We will communicate with you in writing concerning any significant deficiencies or material weaknesses in internal control that we identify and that are relevant to the audit of the financial statements.

Management's Responsibilities

The financial statements are the responsibility of the EPA's management. Management is also responsible for:

1. Preparing and fairly presenting the financial statements in accordance with U.S. generally accepted accounting principles.
2. Selecting and applying the accounting policies.
3. Implementing and maintaining financial management systems that substantially comply with federal financial management system requirements, federal accounting standards and the United States Standard General Ledger at the transaction level.
4. Establishing and maintaining effective internal control necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
5. Designing and implementing programs and controls to prevent and detect fraud.
6. Identifying and ensuring that the EPA complies with the laws and regulations applicable to its activities.
7. Making sure all financial records and related information are available to us in a timely manner.

As in past financial statement audits, we will request that key senior managers provide us Management Representation Letters at the conclusion of our fieldwork. Among other things, the letters will confirm management's responsibility for (1) preparing the financial statements in conformity with the federal financial accounting standards and applicable reporting requirements; (2) providing financial records and related data; (3) communicating to us all matters that pertain to the EPA's possible liability on legal matters that might impact the finances and operations of the EPA; (4) providing assurances, to the best of their knowledge and belief, of the absence of fraud involving management and those employees who have a significant role in the entity's internal controls; (5) complying with federal financial management system requirements and other applicable laws and regulations; and (6) establishing and maintaining systems of internal controls for both financial and performance data.

Reporting

We will issue a written report upon completion of our audit of the EPA's fiscal year 2018 consolidated financial statements in accordance with U.S. generally accepted auditing standards; the standards applicable to the financial audits contained in the *Government Auditing Standards (2011 Revision)* issued by the Comptroller General of the United States; and OMB Bulletin 17-03, *Audit Requirements for Federal Financial Statements*. Our report will be addressed to the EPA's management. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph(s).

Please sign and return a copy of this memorandum to indicate your acknowledgement of and agreement with the arrangements for our audit of the EPA's fiscal years 2018 and 2017 financial statements, including our respective responsibilities.

Holly Greaves
Chief Financial Officer

Date

Provided by Agency List

All Items to Be Provided When Available		
Reference	Audit Area	Event
1. Accounts Payable		
1.a – Intragovernmental		
1.a.i	A/P	Support for amounts reported by the EPA at the Treasury Symbol and trading partner level
1.a.ii	A/P	Material Differences/Status of Disposition Certification Report (original source: Treasury, FMS)
1.a.iii	A/P	Reconciliation breakdown for agencies with material reporting differences
1.a.iv	A/P	Intragovernmental transaction scorecards
2. Accounts Receivable		
2.a - Quarterly ADA computations		
2.a.i	A/R	2nd quarter
2.a.ii	A/R	4th quarter (year-end)
2.b - Quarterly A/R reconciliations		
2.b.i	A/R	2nd quarter
2.b.ii	A/R	4th quarter (year-end)
2.c - Quarterly unbilled accruals		
2.c.i	A/R	Proof of prior year-end accrual (i.e., prior fiscal year-end accrual amounts versus actual reimbursable billings)
2.c.ii	A/R	2nd quarter
2.c.iii	A/R	4th quarter (year-end)
2.d - Account analysis		
2.d.i	A/R	Account analysis for general ledger (GL) accounts: 13500002, 13500004, 139900, 251000, & 297000
3. Accruals		
3.a - Support for Grant Accrual		
3.a.i	Accruals	Grant accrual methodology
3.a.ii	Accruals	Grant accrual rates to OIG; documentation will include details of rate calculation, total calendar year disbursements and final rates
3.a.iii	Accruals	Analysis of accrual and grant disbursement trends
3.a.iv	Accruals	Proof of prior year accrual
3.b - Support for Contract Accrual		
3.b.i	Accruals	Contract accrual methodology
3.b.ii	Accruals	Proof of prior year accrual
3.c - Support for Interagency Agreement Accrual		
3.c.i	Accruals	Interagency agreement accrual methodology
3.c.ii	Accruals	Proof of prior year accrual
3.d - Accrual Analysis		
3.d.i	Accruals	11th and 12th month accrual analysis
3.d.ii	Accruals	Any adjustments for Grants, Interagency Agreements, Small Purchases, Travel and Contracts
4. Allocations		

All Items to Be Provided When Available		
Reference	Audit Area	Event
4.a - Expense Allocations		
4.a.i	Allocations	Standard Operating Procedures for Required Supplementary Stewardship Information (RSSI) Indirect Cost Rates
4.a.ii	Allocations	RSSI Indirect Cost Rates calculation with support
4.a.iii	Allocations	Final revised RSSI report based on changes
5. Appropriated Amounts		
5.a - Bureau of Public Debt		
5.a.i	Appropriated Amounts	Bureau of Public Debt trial balances for Superfund and Leaking Underground Storage Tanks (9/30 unaudited)
6. Budget		
6.a - Budget Documentation		
6.a.i	Budget	All Appropriation Warrants and Rescissions and 1151s
6.a.ii	Budget	Standard Form (SF) 133s
6.a.iii	Budget	Office of Budget (OB) and Office of the Controller (OC) monthly 133 reviews)
6.a.iv	Budget	OB and Office of Financial Services variance analysis)
6.a.v	Budget	Budget to Proprietary reconciliation as of 6/30 and 9/30 (SF and All Other Funds)
6.a.vi	Budget	6-month and year-end reconciliation of the SF 133 to the Statement of Budgetary Resources
6.a.vii	Budget	Year-end Tie Point analysis of budgetary to proprietary accounts
7. Financial Statements		
7.a - Monthly GL close		
7.a.i	Financial Statements F/S	Notification of monthly GL close and availability to upload monthly journal files
7.b - Finance Centers and General Ledger Analysis and Reporting Branch (GLARB) monthly GL and Tie Point reconciliations		
7.b.i	F/S	Accounting and Cost Analysis Division
7.b.ii	F/S	GLARB
7.b.iii	F/S	Research Triangle Park Finance Center
7.b.iv	F/S	Cincinnati Finance Center
7.b.v	F/S	Las Vegas Finance Center
7.c - Quarterly JV, SV, QVs, and manual adjustments with detailed descriptions and supporting documentation		
7.c.i	F/S	1st and 2nd quarter
7.c.ii	F/S	3rd quarter
7.c.iii	F/S	4th quarter
7.d - Financial Statements with supporting documentation (Note: Draft and final footnote disclosure is requested for draft and final F/S.)		
7.d.i	F/S	3rd quarter F/S (without footnotes)
7.d.ii	F/S	Draft F/S
7.d.iii	F/S	Final F/S
7.e - Financial statement comparative analysis of 3rd Quarter, Draft and Final Financial Statement line-item levels		
7.e.i	F/S	3rd quarter F/S
7.e.ii	F/S	Draft F/S
7.e.iii	F/S	Final F/S
7.f – GLARB comments and explanations stemming from the OIG's quarterly variance analysis		
7.f.i	F/S	1st and 2nd quarter
7.f.ii	F/S	3rd quarter

All Items to Be Provided When Available		
Reference	Audit Area	Event
7.f.iii	F/S	4th quarter
7.g - Agency Communication on Financial Statements		
7.g.i	F/S	Status of prior-year audit differences
7.g.ii	F/S	Agency response to draft report
7.g.iii	F/S	Agency response to final report
8. Fund Balance With Treasury		
8.a - Support for monthly Fund Balance with Treasury reporting to Treasury		
8.a.i	FBWT	224s
8.a.ii	FBWT	Internal Agency Location code (ALC) statement of differences at the transaction level
8.a.iii	FBWT	Central Accounting Reporting System reports
8.a.iv	FBWT	Supporting documentation for reconciliations to report to Treasury
9. GFRS/GTAS		
9.a - Applicable Government-wide Financial Report System (GFRS) templates and Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) templates		
9.a.i	GFRS/GTAS	GTAS templates for module 2 through 4 entry of draft financial statement data into GTAS. These files include: <ul style="list-style-type: none"> • The A-136 and Reclassified pro-forma statements in excel format. • A-136 Financial Statements (pdf format). • Reclassified Financial Statements (pdf format). • Intra-governmental Difference by Trading Partner file in excel spreadsheet.
9.a.ii	GFRS/GTAS	OCFO approves Final fiscal year (FY) 2018 and FY 2017 GFRS/GTAS financial statement data. <p>From GTAS:</p> <ul style="list-style-type: none"> • A-136 and Reclassified Financial Statements (pdf format). • Reclassified Financial Statements (support) in excel format <p>From GFRS:</p> <ul style="list-style-type: none"> • GF005G – GTAS Closing Package Lines Loaded Report. • GF006 – FR Notes Report. • GF007 – Other Data Report. <p>From Other:</p> <ul style="list-style-type: none"> • Management Representation Letter and any related schedules on the Closing Package.
9.a.iii	GFRS/GTAS	Agency Financial Report (AFR) to Closing Package Reconciliation Spreadsheet.
10. Internal Control (IC)/Federal Managers Financial Integrity Act (FMFIA)		
10.a - Agency Management Integrity		
10.a.i	IC/FMFIA	Agency Management Integrity Guidance Memo and Attachments
10.a.ii	IC/FMFIA	Informal electronic version of the draft Decision Memo after the Decision Meeting (once approved by Chief Financial Officer [CFO])
10.b - Documents from FY 2017 Management Integrity/A-123 Listening/Update Meeting		
10.b.i	IC/FMFIA	Mid Management Integrity/A-123 Listening Meeting Agenda
10.b.ii	IC/FMFIA	Key Management Challenges submitted to OMB, Government Accountability Office and OIG
10.b.iii	IC/FMFIA	Summary of candidate weaknesses and management challenges
10.b.iv	IC/FMFIA	Summary of agency-level weaknesses and significant deficiencies
10.b.v	IC/FMFIA	Midyear Status Report to the Administrator from the FY 2013 Management Integrity Process
10.b.vi	IC/FMFIA	A-123 work papers and documentation are made available
10.b.vii	IC/FMFIA	Organization assignments for conducting the agency's A-123 Reviews (e.g., phone list and span list)
10.b.viii	IC/FMFIA	EPA's A-123 Planning & Scoping Document

All Items to Be Provided When Available		
Reference	Audit Area	Event
10.c - FMFIA and A-123 Documents		
10.c.i	IC/FMFIA	FMFIA Assurance Letters
10.c.ii	IC/FMFIA	Results of EPA's A-123 Internal Control Reviews Over Financial Reporting
10.c.iii	IC/FMFIA	Reports and other internal communications of results, weaknesses, recommendations
10.c.iv	IC/FMFIA	Corrective actions taken or to be taken
10.c.v	IC/FMFIA	Associated milestone dates for completion
12. Information Technology (IT)		
12.a - OCFO Financial System Servers' Vulnerability Management Reports		
12.a	IT	Office of Technology Solutions (OTS) provides the last two vulnerability management assessments reports conducted for all OCFO financial systems servers at the RTP facility.
12.b - Other IT Documentation		
12.b.i	IT	Documents reporting Agency IT and Financial System weaknesses by EPA/Contractors
12.b.ii	IT	New policies/procedures or oversight processes to mitigate IT system related deficiencies
12.b.iii	IT	Current system inventory
12.b.iv	IT	Office of Environmental Information provides final Unredacted Exhibits 53 and 300 to OIG
12.b.v	IT	Corrective Action Plans, including completion dates, relating IT recommendations from prior year Financial Statement audits that were not resolved upon release of the FY 2017 Financial Statement Audit, including: <ul style="list-style-type: none"> • FY 2009 – Recommendation 27. • FY 2015 – Finding 10 (Recommendations 26, 27, and 28), Finding 11 (Recommendations 29). • FY 2016 – Finding 6 (Recommendations 9, 10, and 11). • FY 2017 – Finding 4 (Recommendation 1).
12.c - Service Organization Control Reports		
12.c.i	IT	Consultants to Government and Industries CGI's Service Organization Control (SOC) 1 report for Compass conducted in accordance with Statements on Standards for Attestation Engagements (SSAE) No. 16
12.c.ii	IT	SOC 1 report for Concur conducted in accordance SSAE No. 16
12.c.iii	IT	SOC 1 report for the Federal Personnel and Payroll System conducted in accordance SSAE No. 16
12.c.iv	IT	SOC 1 report for the Agency Asset Management System conducted in accordance SSAE No. 16
12.d - Last approved System Security Plan (SSP) for the following systems:		
12.d.i	IT	Payment Tracking System
12.d.ii	IT	Integrated Grants Management System
12.d.iii	IT	PeoplePlus
12.d.iv	IT	Federal Personnel and Payment System
12.d.v	IT	Compass
12.d.vi	IT	Agency Asset Management System
13. Legal Representation Letter		
13.a - Legal Representation Documentation		
13.a.i	Legal Rep Letter	Interim Legal Representation schedule
13.a.ii	Legal Rep Letter	Interim Legal Representation letter

All Items to Be Provided When Available		
Reference	Audit Area	Event
13.a.iii	Legal Rep Letter	Final Legal Representation schedule
13.a.iv	Legal Rep Letter	Final Signed Legal Representation letter
13.a.v	Legal Rep Letter	Information about subsequent events that occurred after the effective date of the Final Legal Representation letters
14. Management Discussion and Analysis (MD&A)		
14.a - MDA Documentation		
14.a.i	MDA	Significant changes made with the methods of measurement and presentation for this year's MD&A
14.a.ii	MDA	Supporting documentation for the information in the Improper Payments and Elimination Recovery Act (IPERA) report in the AFR
14.a.iii	MDA	Draft AFR including MD&A (w/o financial statements)
14.a.iv	MDA	OFM provides OMB "draft" AFR for 10 day review (courtesy copy provided to OIG)
14.a.v	MDA	Updates to support for financial data, including graphs and charts containing financial data, in the MD&A
14.a.vi	MDA	Guidance for preparing the FY 2018 Agency Financial Report
14.a.vii	MDA	Revised draft MD&A (after OMB review)
14.a.viii	MDA	Final MD&A and CFO Message
15. Management Representation Letters		
15.a - Management Rep Letters Documentation		
15.a.i	Mgmt. Rep Letters	Response to Management Inquiry Letter to identify previous audits, attestation engagements and other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented
15.a.ii	Mgmt. Rep Letters	Draft Management Representation Letters without audit adjustments
15.a.iii	Mgmt. Rep Letters	Management Representation Letters from Headquarters management (CFO/Administrator excluded)
15.a.iv	Mgmt. Rep Letters	Representations regarding Conflicts of Interests
15.a.v	Mgmt. Rep Letters	(1) Management Representation Letter, (2) Administrator's message for AFR and Annual Assurance Statement and (3) Management Representation Letter for the Special Purpose Financial Statements
16. Obligations		
16.a - Certifications		
16.a.i	Obligations	FY certifications for budget commitments
16.a.ii	Obligations	FY certifications year-end unliquidated obligations (ULO) certification (Note: ULO certifications are required from all Headquarters and Regional Offices)
16.a.iii	Obligations	Data from EPA ULO Desktop Tools that Identifies ULOs that were not reviewed timely during the agency's 2018 ULO review process. This data must be complied at the close of business on June 15, 2018. Agency Point of Contact: Donald Giamporcaro, (202) 564-0480
17. Payroll		
17.a - Quarterly headcounts		
17.a.i	Payroll	Semiannual as of March 31
17.a.ii	Payroll	Semiannual as of September 30
17.b - Quarterly Unfunded leave reports		
17.b.i	Payroll	1st and 2nd quarters
17.b.ii	Payroll	3rd quarter
17.b.iii	Payroll	4th quarter
17.c - Payroll paymerge data file on DVD of payroll transactions		

All Items to Be Provided When Available		
Reference	Audit Area	Event
17.c.i	Payroll	Pay periods 01 through 13 (October–March) for FY 2018 for the 6th month testing phase
17.c.ii	Payroll	Pay periods 14 through 20 (April–June) for FY 2018 for the 9th month testing phase
17.c.iii	Payroll	Pay periods 21 through 27 (July–September) for FY 2018 for the year-end testing phase
17.d - IBC Payroll Disbursement Analysis for pay periods 1–26/27		
17.e - Payroll Summary Report (EPABPY0048) for fiscal pay period 26/27		
17.f - Biweekly Payroll Summary Report with number of employees, gross \$ & accrual		
17.g – Scanned copies of IBC IPAC payroll documents		
17.g.i	Payroll	1st & 2nd quarters
17.g.ii	Payroll	3rd quarter
17.g.iii	Payroll	4th quarter
17.h – Other Payroll Documents		
17.h.i	Payroll	Distinctive Query Report
17.h.ii	Payroll	Excess Salary Report, provided by OC and/or OTS.
17.h.iii	Payroll	Personnel actions for selected pay periods (information on separations and accretions) Columns to include: AASHIP ID, ORG CODE, DEPT NAME, NOA CODE, ACTION/DESCR, PAY PLAN, GRADE, STEP, EFFECTIVE DATE, WIP STATUS
17.h.iv	Payroll	Methodology for computation of Accruals to be reported in the Financial Statements
18. Property		
18.a - Property Documentation		
18.a.i	Property	Representations for Property and Compliance with Laws
18.a.ii	Property	All property worksheets. Agency and OIG staff will discuss information needed prior to agency submission.
18.a.iii	Property	Listing of the agency’s capitalized software systems and IT codes. Agency and OIG staff will discuss information needed prior to agency submission.
18.b - APMO Certifications		
18.b.i	Property	Certification on the agencywide results of the annual property inventory
18.b.ii	Property	Annual Property Inventory certifications from all 24 Accountable Areas
18.b.iii	Property	Report on the completion of the annual Headquarters property inventory
18.c - Contractor Held Property		
18.c.i	Property	Final contractor held property worksheet in coordination with Office of Acquisition Management OAM, along with the annual property inventory reports for contracts with capital property costing \$25,000 or more
18.c.ii	Property	Contractor held property worksheet adjustments and supporting documentation with depreciation calculations
19. Revenue		
19.a - Supporting documentation for quarterly reconciliations and analysis of unearned revenue accounts		
19.a.i	Revenue	23100012
19.a.ii	Revenue	23100013, 23100031, 23100032
19.a.iii	Revenue	23200021, 23200022, 23200031, 23200032, 23200
19.a.iv	Revenue	901100, 901200, 901300, 901400
19.b - Supporting documentation for quarterly unearned revenue accruals (Superfund State Contracts (SSC)s, unbilled oversight costs [UBO], Great Lakes Legacy Act (GLLA))		
19.b.i	Revenue	SSC
19.b.ii	Revenue	UBO
19.b.iii	Revenue	GLLA
20. Supplemental Information		

All Items to Be Provided When Available		
Reference	Audit Area	Event
20.a - Supplemental Information Documentation		
20.a.i	Supplemental	Superfund Pre-Authorized Mixed Funding Agreement Information
20.a.ii	Supplemental	Regional responses to surveys on Environmental Liability and Clean-up Costs and Deferred Maintenance
20.a.iii	Supplemental	RSSI report, support, and standard operating procedures
21. Prior Report Follow-Up		
21.a - Prior Report Follow-Up Documentation		
21.a.i	Prior Report Follow-Up	Corrective Action Status Reports covering all prior financial statement audit reports for which there were uncompleted corrective actions as of November 15, 2017 (baseline, updates as there are changes, and/or monthly)
21.a.ii	Prior Report Follow-Up	Updated information on the agency's audit management program (for audit report Attachment 3), along with supporting documentation.
22. Compliance with Laws and Regulations		
22a	Compliance with Laws and Regulations	Update on laws and regulations that could impact the financial statement audit
Additional Details:		
1	Additional support will be requested as needed	
2	Specific months/periods to be determined during testing	
3	Requested items may change based on changes in requirements	
4	Monthly requested items due on the 15th of the subsequent month	
5	Quarterly requested items due on the 15th of the subsequent month	
6	All deliverables should include the source of the data provided and the responsible contact person's name	