




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

OFFICE OF
INSPECTOR GENERAL

June 6, 2018

MEMORANDUM

SUBJECT: Project Notification:
EPA's Compliance with *Statement of Federal Financial Accounting Standards No. 47*
and *Treasury Financial Manual*, Part 2, Chapter 4700
Project No. OA&E-FY18-0249

FROM: Paul C. Curtis, Director 
Financial Directorate
Office of Audit and Evaluation

TO: Holly Greaves, Chief Financial Officer

The Office of Inspector General (OIG) for the U.S. Environmental Protection Agency (EPA) plans to begin preliminary research on the EPA's compliance with the *Statement of Federal Financial Accounting Standards No. 47: Reporting Entity*; and *Treasury Financial Manual*, Part 2, Chapter 4700, titled "Agency Reporting Requirements for the Financial Report of the United States Government."

The OIG's audit objectives are the following:

- Identify the determinations in *Treasury Financial Manual*, Part 2, Chapter 4700, Appendix 5b, for EPA, and confirm whether the OIG agrees with the classification, including consolidation components, disclosure components and related parties as detailed within Appendix 5b.
- Confirm whether such information is complete, and identify and report on discrepancies and indicate which determination(s) the OIG believes should be different and the corresponding basis.

The OIG plans to conduct work at EPA headquarters. Applicable generally accepted government auditing standards will be used in conducting our project. The anticipated benefit for this project is improved operational efficiency.

We will contact the appropriate personnel to arrange a mutually agreeable time to discuss our objectives and the purpose of the project. We would also be particularly interested in any areas of concerns that you may have. We will answer any of your questions about the project process, reporting procedures, methods used to gather and analyze the data, and what we should expect of each other during the course of the project. Throughout the project, we will provide updates on a regular basis to a designated official via email or telephone.

We respectfully note that the 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 that you resolve the situation 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*.

The project will be supervised by me, and the Project Manager will be Demetrios Papakonstantinou. Any information related to the project should be addressed to me at (202) 566-2523 or curtis.paul@epa.gov, or Demetrios Papakonstantinou at (617) 918-1451 or papakonstantinou.demetrios@epa.gov.

cc: Ryan Jackson, Chief of Staff
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