



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

OFFICE OF  
INSPECTOR GENERAL

June 10, 2020

**MEMORANDUM**

**SUBJECT:** Notification of Evaluation:  
Internal Controls Established to Implement Programs and Activities Funded under the  
CARES Act  
Project No. OA&E-FY20-0234

**FROM:** John Trefry, Director  
Forensic Audits Directorate

A handwritten signature in blue ink, appearing to read "John Trefry", is placed over the name in the "FROM:" field.

**TO:** David Bloom, Deputy Chief Financial Officer  
Office of the Chief Financial Officer

The Office of Inspector General for the U.S. Environmental Protection Agency plans to begin an evaluation concerning the internal controls established to implement programs and activities funded under the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act. We believe this evaluation can increase the efficiency of other assignments related to the coronavirus pandemic—that is the SARS-CoV-2 virus, which causes the COVID-19 disease—while reducing Agency audit response costs. This evaluation also addresses the following key management challenge for the Agency, as identified in [Fiscal Year 2019 EPA Management Challenges](#), issued July 15, 2019: Improving fulfillment of reporting requirements.

The OIG's objectives are to identify, document, and provide an initial assessment of the internal controls that the EPA has established to implement the CARES Act. The OIG plans to conduct work at EPA headquarters. This evaluation will be conducted using *Quality Standards for Inspection and Evaluation*, issued by the Council of the Inspectors General on Integrity and Efficiency. The anticipated benefit of this evaluation is that it will serve as an internal control foundation for future assignments related to the coronavirus pandemic.

We will contact you to arrange a mutually agreeable time to discuss our objectives. We would also be particularly interested in any areas of concern that you may have. We will answer any of your questions about the evaluation process, reporting procedures, methods used to gather and analyze data, and what we should expect of each other during the evaluation. Throughout the evaluation, we will provide updates on a regular basis.

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 immediately resolve the situation if an Agency employee or contractor refuses to provide requested

materials 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*.

I will supervise this evaluation and the project manager will be Leah Nikaidoh. Any information related to this project should be addressed to me at (202) 566-2474 or [trefry.john@epa.gov](mailto:trefry.john@epa.gov) or to Leah Nikaidoh at (513) 487-2365 or [nikaidoh.leah@epa.gov](mailto:nikaidoh.leah@epa.gov).

cc: Henry Darwin, Assistant Deputy Administrator  
Doug Benevento, Associate Deputy Administrator  
Mandy Gunasekara, Chief of Staff  
Michael Molina, Deputy Chief of Staff/Operations  
Wesley J. Carpenter, Acting Deputy Chief of Staff  
Andrew LeBlanc, Agency Follow-Up Coordinator  
James Hewitt, Associate Administrator for Public Affairs  
Lance McCluney, Director, Office of Administration and Executive Services, Office of the Administrator  
Regional Audit Follow-Up Coordinators, Regions 1–10  
Sean W. O'Donnell, Inspector General  
Charles J. Sheehan, Deputy Inspector General  
Edward S. Shields, Associate Deputy Inspector General  
Eric W. Hanger, Deputy Counsel to the Inspector General  
Kathlene Butler, Acting Assistant Inspector General for Audit and Evaluation  
Helina P. Wong, Assistant Inspector General for Investigations  
Stephanie L. Wright, Acting Deputy Assistant Inspector General for Management  
Richard Eyermann, Deputy Assistant Inspector General for Audit and Evaluation  
Rashmi Bartlett, Deputy Assistant Inspector General for Audit and Evaluation  
Christine El-Zoghbi, Deputy Assistant Inspector General for Audit and Evaluation  
Jennifer Kaplan, Deputy Inspector General for Congressional and Public Affairs  
Jeffrey Lagda, Congressional and Media Liaison, Office of Inspector General  
Tia Elbaum, Congressional and Media Liaison, Office of Inspector General