



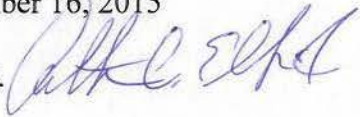
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
WASHINGTON, D.C. 20460

FEB 19 2016

THE INSPECTOR GENERAL

**MEMORANDUM**

**SUBJECT:** Acceptance of Corrective Actions Plan for Office of Inspector General Report No. 16-F-0040, *Audit of EPA's Fiscal Years 2015 and 2014 Consolidated Financial Statements*, November 16, 2015

**FROM:** Arthur A. Elkins Jr. 

**TO:** David Bloom, Deputy Chief Financial Officer

Thank you for your memorandum of January 15, 2016, which addresses the agency's corrective actions on the findings and recommendations in the subject report. We appreciate your efforts to address the recommendations.

You concurred with 37 of the 39 recommendations. We find your proposed corrective actions for those 37 recommendations adequate and agree that no additional planned actions need to be provided. However, we strongly encourage earlier implementation for 2 of the 37 recommendations, numbers 1 and 2, with estimated completion dates of September 30, 2018 and October 30, 2018.

You did not agree with our Recommendation 23 and the related finding, regarding developing accurate reports for accounts receivable principal and non-principal charges (such as interest, handling and penalties), to reconcile such charges to the general ledger accounts. In correspondence subsequent to your memorandum your staff agreed to develop reports to help identify and resolve reconciliation discrepancies (or differences). This proposed procedure adequately addresses our concerns and the intent of Recommendation 23.

You also did not agree with Recommendation 34 and the related finding, involving access to credit card numbers within Concur. You indicated that 600 individuals on the Federal Agency Travel Administrator list provided during the audit are not Federal Agency Travel Administrators, thus limiting exposure to the agency. This response adequately addresses our concerns and the intent of Recommendation 34.

Based on your responses, we consider all 39 recommendations resolved. During our fiscal year 2016 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 Kevin Christensen, Assistant Inspector General for Audit, at [christensen.kevin@epa.gov](mailto:christensen.kevin@epa.gov) or (202) 566-1007; or Paul Curtis, Director, Financial Audits, at [curtis.paul@epa.gov](mailto:curtis.paul@epa.gov) or (202) 566-2523.

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