



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

MAY 12 2011

THE INSPECTOR GENERAL

**MEMORANDUM**

**SUBJECT:** Supplemental Response to the Final Audit Report on EPA's Fiscal 2010 and 2009 Consolidated Financial Statements, Audit Report No. 11-1-0015

**TO:** Craig E. Hooks  
Assistant Administrator for Administration and Resources Management

I am responding to your memorandum of May 5, 2011, which provided supplemental information on the Agency's corrective actions on recommendation 9 from the final fiscal 2010 and 2009 financial statements audit report.

We appreciate your efforts to address this recommendation. Your proposed corrective actions, as amended, adequately address the recommendation. We are closing this recommendation in our IGEMS tracking system as *AO Provided Complete Response*.

During our audit of the fiscal 2011 and 2010 consolidated financial statements, we will follow up to determine your progress in implementing the planned corrective actions and the effectiveness of actions taken.

If you have any questions, please contact me at 202-566-0847; or Melissa Heist, Assistant Inspector General for Audit at 202-566-0899.

A handwritten signature in blue ink, appearing to read "Arthur A. Elkins, Jr.".

Arthur A. Elkins, Jr.

Attachment

cc: Barbara J. Bennett  
Maryann Froehlich  
Joshua Baylson  
Dennis Bushta  
Nanci Gelb  
Bridget Shea  
Gerald Oakley  
Renee Page

Sandy Womack  
Steve Silzer  
Susan Dax  
Raffael Stein  
Melvin Visnick  
Kimberly Dubbs  
Barbara Freggens  
Janice Kern  
Jeanne Conklin  
Dale Miller  
Sandy Dickens  
Stella Whitsell  
Renee Miller  
Melissa Heist  
John T. Walsh  
Paul Curtis  
Robert L. Smith  
Bill Samuel