



OFFICE OF INSPECTOR GENERAL
U.S. ENVIRONMENTAL PROTECTION AGENCY

March 12, 2024

Ms. Patricia Boucher
Audit Partner
Bacon & Company, CPAs, LLC
875 Centerville Road, Building 3, Unit 10
Warwick, Rhode Island 02886

Dear Ms. Boucher:

The U.S. Environmental Protection Agency Office of Inspector General plans to perform a quality control review of Bacon & Company, CPAs, LLC's fiscal year 2022 single audit of the Narragansett Bay Commission in Rhode Island. This review will assess the quality of the single audit, in accordance with the Single Audit Act of 1984, as amended, and 2 C.F.R. part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. This review is part of the OIG's [oversight plan](#) for fiscal year 2024 and addresses the following fiscal year 2024 top [management challenge](#) for the EPA: managing grants, contracts, and data systems. The project number is OA-FY24-0066.

The objective of our quality control review is to determine whether Bacon & Company, CPAs performed the fiscal year 2022 single audit of the Narragansett Bay Commission, Rhode Island in accordance with applicable auditing standards and federal requirements for single audits. We plan to use the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Federal Offices of Inspector General* to conduct our quality control review. We plan to conduct work at Bacon & Company, CPAs' office in Warwick, Rhode Island. Single audits are tools that federal agencies use to monitor their programs and make management decisions. The anticipated benefit of this quality control review is to improve the reliability of single audits performed by independent accounting firms.

We will contact you to arrange a mutually agreeable time to discuss our objective. At that time, we can discuss any concerns that you may have and answer any questions about the quality control review process, reporting procedures, methods used to gather and analyze data, and what we should expect of each other during the review. Throughout the review, we will provide updates on a regular basis.

We respectfully note that the Inspector General Act of 1978, as amended, 5 U.S.C. § 404(b)(1), requires that the OIG, as part of its mandate to provide oversight of EPA programs and operations, take appropriate steps to ensure that work performed by nonfederal auditors complies with standards established by the Comptroller General. In addition, 2 C.F.R. § 200.517(b) requires that single audit documentation be made available upon request to the cognizant agency for audit or its designee as part of a quality review or to carry out oversight responsibilities consistent with the purposes of 2 C.F.R. part 200.

We will post this letter on our public website at www.epaoig.gov. Anyone with knowledge of potential fraud, waste, abuse, misconduct, or mismanagement related to this quality control review should contact the OIG Hotline at (888) 546-8740 or via an electronic form on the "OIG Hotline" [webpage](#).

Thank you in advance for your cooperation.

Sincerely,

Gloria Taylor-Upshaw, Director
Business Operations Directorate
Office of Audit

cc: Laurie Horridge, Executive Director, Narragansett Bay Commission
Leah F. Foster, CPA, Controller, Narragansett Bay Commission
Michael Osinski, Director, Office of Grants and Debarment
Sean W. O'Donnell, Inspector General
Nicole N. Murley, Deputy Inspector General