



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

OFFICE OF
INSPECTOR GENERAL

March 3, 2022

MEMORANDUM

SUBJECT: Cancellation of Audit:
EPA's Working Capital Fund Operations, Expenditures, and Rate Establishment Project
Project No. [OA&E-FY20-0035](#)

FROM: Khadija Walker, Director
Business Operations
Office of Audit

TO: Faisal Amin, Chief Financial Officer

Kimberly Patrick, Principal Deputy Assistant Administrator
Office of Mission Support

A handwritten signature in blue ink, appearing to read "Khadija", is positioned to the right of the "FROM:" field.

The Office of Inspector General for the U.S. Environmental Protection Agency is canceling the subject audit. The objectives of this audit were to determine whether the EPA's Working Capital Fund is operating efficiently by keeping expenditures low; the basis of rates established for various services is properly supported; and the allocations of costs to the Working Capital Fund are reasonable, allowable, and proper.

Due to higher priority work related to the EPA's coronavirus pandemic—that is, the SARS-CoV-2 virus and resultant COVID-19 disease—activities, our preliminary research for the subject audit was delayed. Should our office decide to resume this audit, we will reassess our original audit objectives and issue a new notification memorandum. The work we conducted did not constitute an audit in accordance with generally accepted government auditing standards, and no report will be issued to the EPA.

We will post this memorandum on our public website at www.epa.gov/oig.

cc: Janet McCabe, Deputy Administrator
Dan Utech, Chief of Staff, Office of the Administrator
Jon Monger, Associate Deputy Administrator
Wesley J. Carpenter, Deputy Chief of Staff, Office of the Administrator
David Bloom, Deputy Chief Financial Officer
Carol Terris, Associate Chief Financial Officer
Jeanne Conklin, Controller and Working Capital Fund Board Chair, Office of the Chief Financial Officer
Meshell Jones-Peeler, Deputy Controller
Richard Gray, Associate Deputy Controller
Brian Webb, Director, Policy, Training, and Accountability Division, Office of the Controller
Nikki Wood, Chief, Management, Integrity and Accountability Branch; Policy, Training, and Accountability Division
Andrew LeBlanc, Audit Follow-Up Coordinator, Office of the Chief Financial Officer

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Marilyn Armstrong, Audit Follow-Up Coordinator, Office of Mission Support
Lindsay Hamilton, Associate Administrator for Public Affairs
Lance McCluney, Director, Office of Administrative and Executive Services,
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