



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

OFFICE OF
INSPECTOR GENERAL

March 1, 2022

MEMORANDUM

SUBJECT: Cancellation of Audit:
EPA's Compliance with Regulations Concerning Federal Contractors with Tax Debt
Project No. [OA&E-FY20-0112](#)

FROM: Michael D. Davis, Director *Michael D. Davis*
Environmental Investment and Infrastructure Directorate
Office of Audit

TO: Kimberly Patrick, Principal Deputy Assistant Administrator
Office of Mission Support

The Office of Inspector General for the U.S. Environmental Protection Agency is canceling the subject audit. The objective of this audit was to determine whether the EPA is awarding contracts to contractors with tax debt and complying with applicable laws, regulations, policies, and procedures for the awarding and management of contracts to contractors with tax debt.

We identified that the Agency established internal controls and policies and procedures to assist its effort to oversee compliance with applicable laws, regulations, policies, and procedures for the awarding and management of contracts to contractors with tax debt. We also interviewed EPA managers and staff, who indicated that they had not awarded any contracts to contractors with tax debt. The contractor data we reviewed in the System for Award Management did not indicate that any of the selected contractors certified they had tax debt. The work we conducted for this audit did not constitute an audit in accordance with generally accepted government auditing standards. The OIG is canceling this audit 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
Lynnann Hitchens, Acting Deputy Assistant Administrator for Administration and Resources Management, Office of Mission Support
Kimberly Patrick, Director, Office of Acquisition Solutions, Office of Mission Support
John Lucey, Special Assistant to the Administrator
Michael Osinski, Director, Office of Grants and Debarment, Office of Mission Support
Marilyn Armstrong, Audit Follow-up Coordinator, Office of Mission Support

Celia Vaughn, Audit Liaison, Office of Acquisition Solutions, Office of Mission Support
Jenny Bae, Audit Liaison, Office of Grants and Debarment, Office of Mission Support
Andrew LeBlanc, Agency Follow-Up Coordinator
José Kercado, Backup Agency Follow-Up Coordinator
Lindsay Hamilton, Associate Administrator for Public Affairs
Lance McCluney, Director, Office of Administrative 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
Benjamin May, Counsel to the Inspector General
Stephanie Wright, Assistant Inspector General for Management
Kellie J. Walker, Acting Deputy Chief of Staff, Office of Inspector General
Katherine Trimble, Assistant Inspector General for Audit
Paul H. Bergstrand, Assistant Inspector General for Special Review and Evaluation
Marc Perez, Acting Assistant Inspector General for Investigations
Jee Kim, Deputy Assistant Inspector General for Management
Tom Collick, Deputy Counsel to the Inspector General
Laura B. Nicolosi, Principal Deputy Assistant Inspector General for Audit
Erin Barnes-Weaver, Deputy Assistant Inspector General for Evaluation
Susan Barvenik, Associate Deputy Counsel to the Inspector General
James Hatfield, Associate Deputy Assistant Inspector General for Audit
Jennifer Kaplan, Deputy Assistant Inspector General for Congressional and Public Affairs
Jeffrey Lagda, Congressional and Media Liaison, Office of Inspector General
Lori Hoffman, Congressional and Media Liaison, Office of Inspector General
Mike Petscavage, Director, Quality Assurance and Operations Support Directorate, Office of Audit,
Office of Inspector General