



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

THE INSPECTOR GENERAL

July 27, 2022

**MEMORANDUM**

**SUBJECT:** Response to Planned Corrective Actions for Office of Inspector General  
[Report No. 22-F-0007](#), *EPA's Fiscal Year 2021 and 2020 (Restated) Consolidated Financial Statements*, issued November 15, 2021

**FROM:** Sean W. O'Donnell

A handwritten signature in blue ink that reads "Sean W O'Donnell".

**TO:** Lawrence E. Starfield, Acting Assistant Administrator  
Office of Enforcement and Compliance Assurance

Thank you for your June 3, 2022 memorandum, which outlines the U.S. Environmental Protection Agency's planned corrective actions and estimated milestone dates for the two unresolved recommendations in the subject Office of Inspector General audit report. The other six recommendations were previously resolved. Based on the information provided in your memorandum, as well as in a subsequent meeting held on June 28, 2022, we agree that the planned corrective actions meet the intent of Recommendations 4 and 5.

- Recommendation 4 proposed that the assistant administrator for Enforcement and Compliance Assurance "enforce the existing policies and procedures, which includes forwarding accounts receivable source documents to the Cincinnati Finance Center, in accordance with the time frame provided in the applicable Resource Management directives." OECA's June 3, 2022 memorandum describes completed corrective actions and planned corrective actions that are expected to be completed by November 30, 2022. We agree that these planned corrective actions satisfy the recommendation. We now consider Recommendation 4 resolved with corrective actions completed and pending.
- Recommendation 5 proposed that the assistant administrator for Enforcement and Compliance Assurance "implement a system that tracks the dates when accounts receivable source documents need to be submitted and are submitted by the Office of Enforcement and Compliance Assurance to the Cincinnati Finance Center." The OECA memorandum describes a planned corrective action that is expected to be completed by November 30, 2022. We agree that the planned corrective action satisfies the recommendation. We now consider Recommendation 5 resolved with the corrective action pending.

All recommendations for the subject report are now considered resolved. You should track implementation of EPA corrective actions in the Agency's audit tracking system until all actions are completed.

We will post this memorandum on our public website at [www.epa.gov/oig](http://www.epa.gov/oig).

cc: Gwendolyn Spriggs, Agency Audit Follow-Up Coordinator  
Susan Perkins, Agency Follow-Up Coordinator  
Andrew LeBlanc, Agency Follow-Up Coordinator  
José Kercado, Backup Agency Follow-Up Coordinator  
Nicole N. Murley, Acting Deputy Inspector General  
Katherine Trimble, Assistant Inspector General for Audit  
Paul H. Bergstrand, Assistant Inspector General for Special Review and Evaluation  
James Hatfield, Deputy Assistant Inspector General for Audit  
Erin Barnes-Weaver, Deputy Assistant Inspector General for Evaluation  
Damon Jackson, Director, Financial Audit Directorate  
Claire McWilliams, Project Manager, Financial Audit