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**Cc:** robert davis <davis.robertl@epa.gov>  
**Subject:** Government Accounting Sweat Shops  
**Date:** Oct 23, 2006 7:50 PM

Dear Messrs. Walker, Gray, and Barrett

As the Comptroller General of the United States and a Certified Public Accountant, you know, first hand, that accounting processes, standards, and financial systems are very complex. Private sector businesses hire college degreed accountants and Information Technology (IT) professionals to ensure the integrity of their data at the time entered and generated. Accurate financial statements are essential to determine profit and loss. However, when Enron, Tyco International, and Worldcom corporate executives falsified their paper profits to increase their stock value, Congress passed the Sarbanes-Oxley Act of 2002. Congress acted for three reasons: (1) they faced the same prospect of losing money through declining stock values as did all stockholders, (2) the voters demanded change, accountability, and jail time for all offending CEO's, and (3) they wanted to get reelected.

The current government crisis is equally serious and involves the intentional and systematic elimination of college degreed accountant and IT professionals. The goal is to dumb-down our government managers, turn our government accounting offices into sweat shops, and then transfer all management functions (and out tax dollars) to politically connected AICPA firms, financial software companies, and management consulting firms. Consider the obvious. If our government's goal was accountability, we would have the same accountant and IT college degree requirements as the private sector. We would not have the government version of an accountant that includes G.E.D's, former engineers, and people with no degrees who function as hired thugs and not accountant supervisors. Paybanding is the current initiative that allows these technically incompetent supervisors to determine the salaries of their more educated (and qualified) employees. With this level of "planned" and inbred incompetence, we are no longer discussing gross, waste, fraud and abuse but the total collapse of our federal financial community .. and our government.

The remaining portion of this Email identifies the team-work involved and the roles that each of you (and others like you) plays in permanently weakening and destroying our government. It will be helpful to access our whistleblower website - National Accountant Whistleblower Coalition <http://www.nawbc.com>, and the section Collusion / Corruption to review the documentation to date regarding each of your individual circumstances.

Mr. Walker, as our government's lead accountant and CPA, you have allowed our government to adhere to a government-wide accounting (and AICPA) standard while requiring no proof of that logic in the form of an accounting model. Yet, your written Congressional testimony consistently blames individual agencies for "their" accounting

weaknesses and system failures on GAO's inability to summarize that data to produce our government's annual consolidated financial statement (CFS). These government-wide deficiencies would have been easily identified and resolved a long time ago if it were not for the collusion of the agency CFO's and the time-honored practice of hiring technically deficient non-accountant staffs to prevent a meaningful review of this government-wide accounting standard.

My Lyons Gray, as EPA's CFO, you, and the other 23 agency CFO's, could have filled your management and staff accountant positions with college degreed professionals. These "government" professionals would have provided the necessary internal controls and checks and balances to: (1) critique the government-wide (GAO, OMB, and Treasury) accounting and financial system standard, (2) produce viable "agency" accounting processes that are based on Generally Accepted Accounting Principles (GAAP), and (3) provide GAO with GAAP-based data that could have easily been summarized and used to "generate" the U.S. government's Consolidated Financial Statements. This is not rocket science but the application of accounting and IT (101) logic.

Instead Mr. Gray, you and the other 23 agency CFO's opted to weaken our government and hire (and / or reward) minimally educated and technically deficient supervisors to do your dirty work. This dirty work consisted of hiring more like-minded, mean-spirited, and minimally educated people to hide all agency accounting deficiencies, obtain that (meaningless) clean audit opinion, and rubber stamp yet another deficient software package that has no possibility of generating anything but more money for revolving door bureaucrats (RDB's) and their corporate cronies.

For the collusion involved in supporting questionable agency and government-wide objectives, look at Mr. Barrett's actions, a GS-15 accountant (technician) with no degree in any field. Mr. Barrett went to great lengths to hide serious internal accounting deficiencies that would have reflected poorly on him and jeopardized the agency's clean audit opinion. In support of the agency and government-wide objective for dumbing-down the government, he hired like minded, minimally educated people like himself, including a GS-14 and GS-13 with their G.E.D's, promoted a secretary over a Marine Colonel and Iraq vet with a 4-year accounting degree, CPA certificate, and MBA, and forced another 4-year degreed accountant with an MBA to leave. For this pathetic behavior, befitting a future RDB, Mr. Barrett received a manager of the year award.

The financial (and national) security of this great country depends upon accurate corporate and government financial statements. Congress passed the Sarbanes-Oxley Act of 2002 and required stringent criminal and civil penalties as a deterrent for anyone found guilty of either undermining a corporation's internal accounting controls or the accuracy of their corporate financial statements. The time is long overdue for Congress to address the blatant collusion and corruption that undermines our financial (and national) security and prevents government accountability at any level. The time has come for each of you (and others like you) to be held accountable! An initial proposal for a government version of the Sarbanes-Oxley Act follows.

1. Criminal and civil penalties, including jail time, for any individual responsible for adversely affecting this government's internal accounting controls or integrity of its financial statements. (i.e. flawed government-wide accounting standard, intentionally hiding, deceiving auditors, dumbing-down our government management positions. etc.)

2. College accountant and IT degree requirements for all federal government staff and management positions starting at the GS-9 level (including SES and political appointees) involved in finance-related functions.

3. Require a non-partisan panel (college accounting professors) to review the existing government-wide accounting standard and recommend and implement the necessary changes to institute a single GAAP-based accounting process for all governments (Federal, state, and local).

4. Reevaluate current accounting processes and transition to a GAPP-based accounting standard. This is necessary to modify the existing agency (bean counter) processes and affect an orderly transition to a GAAP-based environment to: (1) ensure the integrity of the agency data, (2) summarize the agencies' 24 trial balances into a single consolidated government trial balance, and (3) "generate" the U.S. government's (and GAO's) CFS. Again, this is not rocket science but accounting 101, as Mr. Walker does (or at least) should understand.

These are decisions and actions that must be made now. The longer that we allow this insanity to continue, the more difficult and longer it will take to recover. If there are any questions regarding this Email, please contact me.

Larry Fisher, EPA Staff Accountant