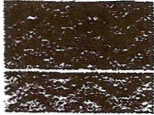


EPA-OCFO-1



Your Quarterly Certification of EPA's 9/30/2009 Property Financial Statements

LarryF Fisher to: Douglas Barrett

10/05/2009 01:36 PM

Cc: LisaP Jackson, RobertL Smith, Kelly Bonnette, Maryann Froehlich

Doug,

I would like to remind you again that your routine certification of EPA's property financial statements is contrary to all information that I have continually provided to you, EPA's OCFO, and OIG offices over the past eleven years. Specifically, the EPA's property reconciliation process lacks the most basic accounting controls and consists of nothing more than general ledger totals that are routinely adjusted to hide very serious accounting and financial system deficiencies. As I have stated, it is more than accurate to consider these forced adjustments as nothing more than "plugged" adjustments to force a bogus reconciliation between EPA's property-related general ledger and Fixed Asset report totals.

Even more significant, EPA's accounting and financial system deficiencies are not just EPA problems but involve government-wide deficiencies that also involve the other 23 CFO Act Agencies. This is because all CFO Act Agencies are using the same "untested" financial software that was made available to all 24 CFO Act Agencies back in October 1987.

In line with my effort to keep all parties aware of my concerns over EPA's and our government's use of this untested financial software over the past twenty-plus years, the resulting \$ 5 billion in tax payer waste (with no end in sight), I am including attached copies of internal emails that I have sent to the EPA OIG and Administrator.

If you have any questions, disagreements, or would like me to explain the accounting jargon included in the attached emails, please let me know.

Larry



EPA Administrator.pdf



EPA OIG Audit.pdf