



## Office of Inspector General

### Committee for Purchase From People Who Are Blind or Severely Disabled (U.S. AbilityOne Commission)

355 E Street SW  
Washington, DC 20024-3243

April 7, 2021

#### MEMORANDUM

FOR: Jeffrey A. Koses  
Chairperson  
U.S. AbilityOne Commission

FROM: Thomas K. Lehigh   
Inspector General

SUBJECT: Fiscal Year 2021 Financial Statement Audit

The Office of Inspector General (OIG) is commencing the Fiscal Year 2021 Financial Statement Audit. The objective of the audit is to express an opinion on whether the financial statements are fairly presented, in all material respects, in accordance with the U.S. generally accepted accounting principles for Federal entities. For Federal entities not covered by the Chief Financial Officers Act (CFO Act), the Accountability of Tax Dollars Act of 2002 (ATDA) requires those Federal agencies and entities to prepare and submit audited financial statements to the Office of Management and Budget (OMB) and Congress.

The OIG contracted with the independent public accounting firm Allmond & Company LLC to audit the financial statements of the U.S. AbilityOne Commission (Commission or Agency) as of and for the fiscal year ending September 30, 2021.

The OIG will provide oversight of the financial statement audit work in accordance with OMB guidance<sup>1</sup> and as required by the IG Act of 1978, as amended. Federal OIGs take appropriate steps to ensure that any work performed by non-Federal auditors complies with generally accepted government auditing standards (GAGAS).

The OIG oversight procedures of the IPA firm follow OMB audit guidance, the revised Financial Audit Manual of the U.S. Government Accountability Office (GAO), and the Council of the Inspectors General on Integrity and Efficiency (CIGIE), and include:

---

<sup>1</sup> See also 31 U.S.C. § 3515 Financial statements of agencies, § 3521 Audits by agencies.

- Communication of the IPA's audit objective, scope, and methodology;
- Evaluation of the audit strategy and the independence of the auditors;
- Reviewing the IPA's approach and execution of the audit;
- Monitoring the progress of the audit at key points;
- Transmitting the IPA's report.

The monitoring conducted by the OIG of Allmond & Company LLC is not a product in accordance with GAGAS. The IPA firm is the principal auditor, and the OIG will not express an opinion on the U.S. AbilityOne Commission's financial statements, internal controls over financial reporting, or compliance with laws and regulations.

I will reach out to brief you in advance of the entrance conference. The auditors contacted the Commission Staff and scheduled an entrance conference for next week. If you have any questions, please contact me or Rosario A. Torres, CIA, CGAP, Assistant Inspector General for Auditing, at 703-772-9054 or at rtorres@oig.abilityone.gov.

cc: Kelvin Wood, Tina Ballard and George Govan