



U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION
Washington, D.C. 20507

Office of Inspector General

November 15, 2023

MEMORANDUM

TO: Charlotte A. Burrows
Chair

FROM: Joyce T. Willoughby
Inspector General

A handwritten signature in black ink that reads "JT Willoughby".

SUBJECT: Audit of the U.S. Equal Employment Opportunity Commission's Fiscal Year 2023, and 2022 Financial Statements (OIG Report No. 2023-001-AOIG)

The Office of Inspector General (OIG) contracted with the independent certified public accounting firm of Harper, Rains, Knight & Company, P.A. (HRK) to audit the financial statements of the U.S. Equal Employment Opportunity Commission (EEOC) for fiscal years ended September 30, 2023, and 2022, and to report on EEOC's internal controls over financial reporting, and compliance with laws, regulations, contracts, and other matters. The contract required that HRK conduct the audit in accordance with generally accepted government auditing standards (GAGAS) contained in Government Auditing Standards, issued by the Comptroller General of the United States, Office of Management and Budget (OMB) audit guidance, and U.S. Government Accountability Office/Council of the Inspectors General on Integrity and Efficiency Financial Audit Manual.

In its audit of EEOC, HRK reported:

- EEOC's financial statements present fairly, in all material respects, EEOC's financial position as of September 30, 2023, and 2022, and its net cost of operations, changes in net position, and budgetary resources for the fiscal years then ended, in accordance with accounting principles generally accepted in the United States of America.
- HRK identified a deficiency in EEOC's internal control over financial reporting that was not considered to be a material weakness or a significant deficiency. Nonetheless, this deficiency warrants EEOC management's attention. HRK has communicated this matter to management and, where appropriate, will report on it separately.
- HRK identified and issued three findings and recommendations during its audit.
- HRK's tests of compliance with these selected provisions of applicable laws, regulations, and contracts, and grant agreements disclosed no instances of noncompliance for the year ended September 30, 2023, that would be reportable under GAGAS or OMB Bulletin No. 24-01.

HRK is responsible for the opinion on the attached auditor's report dated November 14, 2023, and the conclusions expressed in the report. We do not express an opinion on EEOC's financial statements or conclusions on internal control over financial reporting or on compliance and other matters. EEOC management was given the opportunity to review the draft report and to provide comments.

OMB issued Circular Number A-50, Audit Follow-up, to ensure that corrective action on audit findings and recommendations proceed as rapidly as possible. EEOC Order 192.002, Audit Follow-Up Program, implements Circular Number A-50 and requires that for resolved recommendations, a corrective action work plan should be submitted within 30 days of the final audit report date describing specific tasks and completion dates necessary to implement audit recommendations. Circular Number A-50 requires prompt resolution and corrective action on audit recommendations. Resolutions should be made within six months of final report issuance.

Attachment

cc:

Cynthia Pierre
Chief Operating Officer

Brett Brenner
Acting Deputy Chief Operating Officer

Elisa Krobot
Chief Financial Officer

Kevin Richardson
Chief Human Capital Officer

Pierrette McIntire
Chief Information Officer

Karla Gilbride
General Counsel

Carlton Hadden
Director, Office of Federal Operations

Jiashen You
Director, Office of Enterprise and Data Analytics

Delner Franklin-Thomas
Acting Director, Office of Field Programs

Jacinta Ma
Director, Office of Communications and Legislative Affairs

Donnie Landon
Audit Follow-Up Coordinator