



U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

Washington, D.C. 20507

Office of Inspector General

November 7, 2023

MEMORANDUM

TO: Charlotte A. Burrows
Chair

FROM: Joyce T. Willoughby
Inspector General

SUBJECT: U.S. Equal Employment Opportunity Commission Fiscal Year 2023 Compliance with the Federal Managers' Financial Integrity Act (OIG Report No. 2023 -001-SOIG)

The Federal Managers' Financial Integrity Act of 1982 (FMFIA), as well as the Office of Management and Budget's Memorandum-16-17, Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control establish specific requirements for management control.

Each executive agency must establish controls to reasonably ensure that: (1) obligations and costs are compliant with applicable law; (2) funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and (3) revenues and expenditures applicable to agency operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the assets. Furthermore, FMFIA requires the head of each executive agency, on the basis of an evaluation conducted in accordance with applicable guidelines, to prepare and submit a signed statement to the President and the Congress disclosing whether the agency's system of internal accounting and administrative control fully complies with requirements established in FMFIA.

On November 3, 2023, the Office of Enterprise Data and Analytics (OEDA) submitted EEOC's Fiscal Year 2023 FMFIA Assurance Statement to the Chair and to the OIG for review. EEOC Order 195.001, Management Accountability and Controls, requires the Office of Inspector General (OIG) to submit a report to the Chair describing whether the agency's management controls review was conducted in accordance with applicable laws and OMB guidance.

The OIG reviewed: (1) assurance statements submitted by headquarters and district directors attesting that their systems of management accountability and control were effective and that resources under their control were used consistent with the agency's mission and complied with FMFIA; (2) all functional area summary tables, and functional area reports; and (3) OEDA's Fiscal Year 2023 Federal Managers' Financial Integrity Act Assurance Statement and attachments.

Based on the OIG's review, the agency's management controls review process was conducted in accordance with applicable guidance.

Finally, as of this memorandum date, the OIG's independent auditor, Harper, Rains, Knight and Company (HRK) had not identified any material weaknesses resulting from its audit of EEOC's Fiscal Year 2023 financial statements.