



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

Office of Inspector General

November 9, 2021

MEMORANDUM

TO: Charlotte A. Burrows
Chair

FROM: Joyce Willoughby
Acting Inspector General

SUBJECT: U.S. Equal Employment Opportunity Commission Fiscal Year 2021 Compliance with the Federal Managers' Financial Integrity Act (OIG Report No. 2022-002-SOIG)

The *Federal Managers' Financial Integrity Act of 1982 (FMFIA)*, P.L. 97-255, as well as the *Office of Management and Budget's (OMB) Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control, M-16-17* establish specific requirements for management control. Each executive agency must establish controls to reasonably ensure that: (1) obligations and costs are in compliance with applicable laws; (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 reliable accounts and financial and statistical reports, and to maintain accountability over the assets. FMFIA further 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.

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. On November 1, 2021 the Office of Enterprise Data and Analytics (OEDA) submitted EEOC's Fiscal Year 2021 FMFIA Assurance Statement to the Chair and to the OIG for review.

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 2021 Federal Managers' Financial Integrity Act Assurance Statement and attachments.

Also, *OMB Circular No. A-123*, as revised, requires management to conduct its evaluation of internal control based on Standards for Internal Control in the Federal Government (GAO Green Book).

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

As of this memorandum date, the independent auditors, Harper, Rains, Knight and Company (HRK) did not identify any material weaknesses resulting from their audit of EEOC's Fiscal Year 2021 financial statements.