



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

Office of Inspector General

January 7, 2026

MEMORANDUM

TO: Andrea R. Lucas
Chair

FROM: Joyce T. Willoughby *JT Willoughby*
Inspector General

SUBJECT: Audit of the U.S. Equal Employment Opportunity Commission's Fiscal Year 2025 Financial Statements: Management Letter Report (OIG Report No. 2025-001-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 year ended September 30, 2025. Attached is the FY 2025 Management Letter Report. The Management Letter Report identifies internal control deficiencies that HRK determined did not constitute a significant deficiency or material weakness. Managements' responses, which address the findings and recommendations, are included in the report.

The OIG, along with HRK, will conduct a virtual exit conference on January 12, 2026, at 11:30am via Microsoft Teams, during which HRK auditors will discuss the results of the financial audit.

Audit Follow Up

The Office of Management and Budget 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.

If you have any questions please contact Nina Murphy, Assistant Inspector General for Audits at 202-320-7201 or Nina.Murphy@EEOC.Gov.

Attachment

cc:

Sharon Rose
Chief Operating Officer, Office of the Chair

Edmond Sims
Associate Deputy Chief Operating Officer, Office of the Chair

Shannon Royce
Chief of Staff, Office of the Chair

Elisa Avalos
Chief Financial Officer, Office of the Chief Financial Officer

Selma Cowan
Deputy Chief Financial Officer, Office of the Chief Financial Officer

Catherine Eschbach
Acting General Counsel, Office of General Counsel

Kevin Richardson
Chief Human Capital Officer, Office of the Chief Human Capital Officer

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Acting Director, Office of Federal Sector

Sivaram Ghorakavi
Chief Information Officer, Office of the Chief Information Officer

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National Director, Office of Field Programs

Amanda Smith
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Delphine Best
Audit Follow-Up Coordinator, Office of the Chief Financial Officer