



September 2, 2016

MEMORANDUM FOR: Ellen Herbst
Chief Financial Officer and Assistant Secretary for Administration

A handwritten signature in black ink, appearing to be "R. Bachman".

FROM: Richard L. Bachman
Assistant Inspector General for Financial
and Intellectual Property Audits

SUBJECT: Audit of Departmental Bureaus' Unliquidated Obligations

We are initiating an audit of the management of unliquidated obligations as a follow-up to our audit report OIG-13-026-A, *Monitoring of Obligation Balances Need Strengthening*, issued June 18, 2013. The audit will include the following Departmental operating units (OUs): Bureau of Economic Analysis (BEA), Economics and Statistics Administration (ESA), Bureau of Industry and Security (BIS), International Trade Administration (ITA), Minority Business Development Agency (MBDA), the Office of the Secretary (OS), and National Technical Information Service (NTIS). Our objective is to evaluate the effectiveness of each OU's obligation and deobligation review policies and procedures that were implemented since the 2013 report.

We have scheduled an entrance conference for Monday, September 19, 2016, at 11:30 a.m., at which time we will discuss our objective in more detail. If you have any questions, please contact me at (202) 482-2877 or Susan Roy, Regional Inspector General for Audit, Atlanta Regional Office, at (404) 730-2063. Thank you in advance for your cooperation.

cc: MaryAnn Mausser, Audit Liaison, OS
Lucas Hitt, Audit Liaison, BEA
Pam Moulder, Audit Liaison, ESA
Mark Crace, Audit Liaison, BIS
Jennifer Sargeant, Audit Liaison, ITA
Tania White, Audit Liaison, MBDA
Avi Bender, Director, NTIS
Greg Capella, Deputy Director, NTIS
Jennifer Werner, Chief Financial Officer, NTIS