



April 24, 2015

MEMORANDUM FOR: John H. Thompson
Director, U.S. Census Bureau

FROM: Carol Rice
Assistant Inspector General for Economic and Statistical Program
Assessment

SUBJECT: Audit of the Census Bureau's Working Capital Fund

As part of our fiscal year 2015 audit plan and in response to a Congressional request, we are initiating an audit of the Census Bureau's Working Capital Fund.

Our objective is to evaluate the budgetary controls over the fund. Specifically, we will assess the controls for building overhead rates and distributing charges to projects, review the appropriateness of the level of fund balance, and evaluate compliance with appropriations law.

An entrance conference is scheduled for April 29, 2015, at which time we will discuss our audit objectives and scope in more detail. If you have any questions about this audit, please contact me at (202) 482-6020 or Terry Storms, Audit Manager, at (202) 482-0055. We appreciate the cooperation of your staff during this audit.

cc: Nancy A. Potok, Deputy Director and Chief Operating Officer, U.S. Census Bureau
Colleen T. Holzbach, Program Manager for Oversight Engagement, U.S. Census Bureau
Pamela Moulder, Senior Program Analyst, Economics and Statistics Administration
Adam C. Miller, Census Audit Liaison