



January 13, 2021

MEMORANDUM FOR: Benjamin Page
Chief Financial Officer
U.S. Census Bureau

A handwritten signature in black ink, appearing to read "RB", with a horizontal line extending to the right.

FROM: Richard Bachman
Assistant Inspector General for Audit and Evaluation

SUBJECT: Audit of the U.S. Census Bureau Working Capital Fund
(#2021-387)

We are initiating an audit of the U.S. Census Bureau's (the Bureau's) working capital fund (WCF). The objective of the audit is to determine whether budgetary controls over the WCF are adequate including whether the Bureau (1) appropriately determines its rates (including overhead charges), (2) appropriately accounts for advances and carryover balances, and (3) equitably distributes costs to the Bureau's customers in accordance with applicable laws, regulations, and policy.

We contracted Ollie Green & Company, CPA's (OG&C), an independent certified public accounting firm, to conduct the audit. My office will oversee the progress of the audit and ensure it is performed in accordance with *Government Auditing Standards* and the contract terms.

OG&C will contact your audit liaisons to schedule an entrance conference. During the entrance conference, OG&C will discuss the audit objective and scope in more detail. If you have any questions about this audit, please contact me at (202) 482-2877 or Patricia McBarnette, Audit Director, at (202) 482-3391.

We thank you in advance for your cooperation during this effort.

cc: Steve Kunze, Deputy Chief Financial Officer and Director for Financial Management,
Office of the Secretary
Colleen Holzbach, Program Manager for Oversight Engagement, Census Bureau
Corey J. Kane, Audit Liaison, Census Bureau
Kemi A. Williams, Program Analyst for Oversight Engagement, Census Bureau
Ken White, Audit Liaison, OUS/EA
MaryAnn Mausser, Audit Liaison, Office of the Secretary