



UNITED STATES DEPARTMENT OF COMMERCE
Office of Inspector General

Washington, D.C. 20230

June 3, 2013

MEMORANDUM FOR: Lisa Casias
Deputy Chief Financial Officer and
Director for Financial Management

FROM: Andrew Katsaros
Assistant Inspector General for Audit

SUBJECT: Audit of Controls Over the Office of the Secretary's
Working Capital Fund

We are initiating an audit of the Office of the Secretary's Working Capital Fund (WCF). Our overall objective will be to evaluate controls over the WCF. As part of this audit, we will review the Department's budget process and financial management of the fund.

We look forward to meeting with you on June 6, 2013, to discuss the audit's scope and methodology. In the meantime, if you have any questions about this audit, please contact me at (202) 482-7859 or Patty McBarnette, Director of Financial Audits, at (202) 482-3391. Thank you in advance for your cooperation.

cc: Jennifer Ayers, Director, Office of the Secretary Financial Management
Tamarra Mitchell, Audit Liaison, Office of Program Evaluation and Risk Management
MaryAnn Mausser, Audit Liaison, Office of Program Evaluation and Risk Management