



November 10, 2016

**MEMORANDUM FOR:** Kelly R. Welsh  
General Counsel  
Ellen Herbst  
Chief Financial Officer and Assistant Secretary for Administration

A handwritten signature in black ink, appearing to be "RLB", written over a horizontal line.

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

**SUBJECT:** Audit of the Office of the Secretary Working Capital Fund

We are initiating an audit to evaluate controls over the Office of the Secretary's Working Capital Fund in fiscal year 2016. This audit will also include follow up on the related findings and recommendations identified in our previous audit of the Office of the Secretary's Working Capital Fund.

We appreciated meeting with your staff at the audit entrance conference on November 7, 2016, to discuss the audit scope and methodology. If you have any further questions about this audit, please contact me at (202) 482-2877 or Patricia McBarnette, Audit Director, at (202) 482-3391.

Thank you for your continued cooperation.

cc: Steve Kunze, Deputy Chief Financial Officer and Director for Financial Management  
Jennifer Ayers, Director, Office of the Secretary Financial Management Directorate  
MaryAnn Mausser, Audit Liaison