September 24, 2009

Memorandum for: The Federal Co-Chair
ARC Executive Director

Subject: OIG Report 9-04
Internal Control Performance Audit

The attached report provides the results of audit work examining internal control procedures related to ARC's financial management, controls over personally identifiable information, and follow-up on recommendations from two previous internal control reviews. The audit lists 11 areas of financial management reviewed and examines the policies and rules involved with providing guidance for these activities.

The audit report contains 10 recommendations. Both the audit report and its recommendations have been closed based upon management's responses.

We appreciate the cooperation provided to us by ARC staff during this audit.

Clifford H. Jennings
Inspector General
Attachment

cc: Director, Finance and Administration Division