



U.S. AbilityOne Commission Office of Inspector General

355 E Street SW (OIG Suite 335)
Washington, DC 20024-3243

March 3, 2025

MEMORANDUM

FOR: Robert D. Hogue
Chairperson
U.S. AbilityOne Commission

Kimberly M. Zeich
Executive Director
U.S. AbilityOne Commission

FROM: Stefania Pozzi Porter
Inspector General
U.S. AbilityOne Commission OIG

SUBJECT: Fiscal Year 2025 AbilityOne Commission Financial Statement Audit

The Office of Inspector General (OIG) is commencing the Fiscal Year 2025 AbilityOne Commission Financial Statement Audit. The objective of the audit is to express an opinion on whether the Commission's financial statements are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles.

The Chief Financial Officers Act of 1990, P.L. 101-576, as amended by the Government Management Reform Act, P.L. 103-356, requires 24 major agencies of the Federal Government to prepare and submit audited financial statements. For Federal entities not covered by the Chief Financial Officers Act (CFO Act), the Accountability of Tax Dollars Act of 2002 (ATDA) requires those Federal agencies and entities to prepare and submit audited financial statements to the Office of Management and Budget (OMB) and Congress.

The audit will be performed in accordance with generally accepted government auditing standards (GAGAS), established by the U.S. Government Accountability Office, Government Auditing Standards (2018 Revision). The independent public accounting firm Harper, Rains, Knight & Company (HRK) will conduct the audit, and the OIG will provide oversight as required by the IG Act of 1978, as amended.

The monitoring conducted by the OIG of HRK is not a product in accordance with GAGAS. The IPA firm is the principal auditor, and the OIG will not express an opinion on the U.S. AbilityOne Commission's financial statements, internal controls over financial reporting, or compliance with

laws and regulations.

An entrance conference has been scheduled for Tuesday March 4, 2025, at 9:00 am. If you have any questions, please contact me or Laretta Joseph, Acting Assistant Inspector General for Audit at ljoseph@oig.abilityone.gov.

cc: Kelvin R. Wood
Chief of Staff
U.S. AbilityOne Commission

Trevor Tullie
Chief Financial Officer
U.S. AbilityOne Commission