



LarryF  
Fisher/RTP/USEPA/US  
03/10/2008 07:37 AM

To Lyons Gray/DC/USEPA/US@EPA, Milton  
Brown/DC/USEPA/US@EPA, Douglas  
Barrett/RTP/USEPA/US@EPA, Gloria  
cc Silvia Saracco/RTP/USEPA/US@EPA, Tom  
Link/RTP/USEPA/US@EPA

bcc

Subject EPA's clean (and unjustified) audit opinions

Dear Mr. Gray,

I am writing this email to you and your staff, as EPA's Chief Financial Officer, to document the same concerns that I have already mentioned in prior emails to EPA's management and to other top government officials, including David Walker, the (former) Comptroller General of the U.S. You may recall that those emails detailed the gross distortion of facts concerning the Central Agencies (GAO, OMB, Treasury, and GSA) and EPA management's claims of clean audit opinions (19 this year) and a GAO acknowledgment of our government's inability to generate accurate financial statements, at any level. This is not my subjective observation but one that has been documented in the last ten years of GAO's (own) written Congressional testimony.

Long story short, the Central Agencies began their failed outsourcing effort of our government's accounting and financial software standards and processes to AICPA firms, financial software companies, and management consulting firms in October 1987. Twenty years later and countless billions in waste, fraud, and abuse of our tax dollars, the 24 CFO Act agencies are still preparing their agency-level financial statements manually. GAO still cannot summarize that data to produce our government's Consolidated Financial Statements. As you may or may not know, this is a basic requirement of all corporations and a driving force behind Congress's passage of the Sarbanes Oxley Act of 2002. My documented concerns involving EPA include the systematic replacement of the agency's credentialed accountant managers (with their 4-year accounting degrees and CPA certificates) with former accounting technicians in order to promote: 1) EPA's clean (and unjustified) audit opinions, 2) hide all levels of gross incompetence, waste, fraud, and abuse of our tax dollars, and 3) intentionally mislead Congress by hiding all reported deficiencies to support, once again, EPA's clean (and unjustified) audit opinions.

The crux of both the Central Agencies' and EPA's very questionable behavior is the carte blanche arrangement that allows our government's revolving door bureaucrats (RDB's) to retaliate against our government's credentialed accountants, eliminate them, and replace them with more technically deficient team players. The catch 22 is that our government's bureaucrats cannot have it both ways. That is, the RDB's cannot eliminate the government's credentialed accountant professionals to hide all levels of corruption and then expect their deficient replacements to address the same government-wide problems noted in GAO's (own) written Congressional testimony. Our government's twenty year failed outsourcing scheme existed and was never questioned simply because the government RDB's eliminated the checks and balances (and the credentialed accountants) to expose this gross waste of our tax dollars. When it comes to generating accurate financial statements, the government is no different than the private sector; it needs credentialed accountants and computer science professionals to do the job. There is absolutely no reason why we, as taxpayers, are paying six figure salaries to political appointees,

senior executive service, and career government accounting technicians for filling financial management positions when they lack the most basic accounting and computer science credentials to perform their job-related responsibilities.

On February 11, 2008, I wrote a letter to Senator Grassley requesting an investigation into what I consider to be internal threats to this Country's financial security. I have also completed two YouTube videos titled, "Government Corruption and Outsourcing our Financial Security" and "Government Corruption and the Corporate Subsidy that You Pay." The three attachments include the Senator Grassley letter and the text of each of the two YouTube presentations that I made to alert both Congress and the public to the level of government corruption and gross misinformation regarding our government's accounting and financial system standards and processes.

If you or any of your staff wish to contact me regarding an explanation of the above or any of my attachments, my number is 919-541-4790.

Larry Fisher  
EPA Staff Accountant



grassley.pdf



corporate subsidy.pdf



outsourcing.pdf