



At a Glance

U.S. Chemical Safety and Hazard Investigation Board Fiscal Years 2024 and 2023 Financial Statement Audit

Why This Audit Was Done

To accomplish this objective:

The audit was performed in accordance with the Accountability of Tax Dollars Act of 2002, which requires the U.S. Chemical Safety and Hazard Investigation Board to prepare, and the Office of Inspector General to audit, the agency's financial statements each year.

The U.S. Environmental Protection Agency OIG, which also serves as the OIG for the CSB, contracted with Allmond & Company LLC to perform the audit of the CSB's fiscal years 2024 and 2023 financial statements.

Allmond & Company is responsible for the enclosed auditor's report and the conclusions expressed in that report. We do not express any opinion or conclusions on the CSB's financial statements; internal control; or compliance with laws, regulations, contracts, and grant agreements.

To support this CSB mission-related effort:

- *Create and maintain an engaged, high-performing workforce.*

Address inquiries to our public affairs office at (202) 566-2391 or OIG.PublicAffairs@epa.gov.

[List of OIG reports.](#)

What Allmond & Company Found

Allmond & Company rendered an unmodified opinion on the CSB's fiscal years 2024 and 2023 financial statements, meaning that the statements were fairly presented and free of material misstatements.

In planning and performing the audit, Allmond & Company considered the CSB's internal control over financial reporting. Allmond & Company identified one instance of noncompliance for fiscal year 2024 that would be reportable under U.S. generally accepted government auditing standards.

As part of obtaining reasonable assurance about whether the CSB's financial statements are free of material misstatement, Allmond & Company performed tests of the CSB's compliance with certain provisions of applicable laws, regulations, contracts, and grant agreements, with which noncompliance could have a direct and material effect on the financial statements. During the audit, Allmond & Company noted that an Antideficiency Act violation was identified fiscal year 2024.

Allmond & Company found the CSB's financial statements to be fairly presented and free of material misstatements.

Recommendation and Planned Agency Corrective Actions

Allmond & Company recommends that CSB management report the Antideficiency Act violation involving the office lease agreement to the president, Congress, and the comptroller general.

The CSB submitted a letter reporting the Antideficiency Act violation to the U.S. Government Accountability Office and the Office of Management and Budget on September 19, 2024, via email. Copies of the letter was mailed to the president of the Senate, Speaker of the House of Representatives, and comptroller general on September 20, 2024. The CSB provided Allmond & Company with the copies of the Antideficiency Act violation letter submitted to all listed parties, along with email confirmation that the letters have been received by the Government Accountability Office and Office of Management and Budget.

The CSB's Antideficiency Act violation letter to the president was cleared on November 14, 2024, by Office of Management and Budget's general counsel. As of this audit, the transmittal letter of the Antideficiency Act letter to the president is in the submission process.