



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

April 7, 2015

OIG-15-CA-012

Mr. David Mader, Controller
Office of Management and Budget
Room 260
1650 Pennsylvania Avenue
Washington, D.C. 20503

Dear Mr. Mader:

The Department of the Treasury Office of Inspector General is responsible for audits of the Gulf Coast Ecosystem Restoration Council's (Council) programs and activities under Section 1608 of the *Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012*. This authority includes determining whether the Council was in compliance with the *Improper Payments Elimination and Recovery Act of 2010* (IPERA) for fiscal year 2014.

Based on results of the Council's fiscal year 2014 financial statement audit, we determined that the Council did not have programs and activities susceptible to improper payments in fiscal year 2014. That is, total program and activity expenditures were less than \$1 million, and therefore, could not meet the threshold and reporting requirements for "susceptible to significant improper payment" specified in Appendix C to Office of Management and Budget (OMB) Circular No. A-123, *Requirements for Effective Estimation and Remediation of Improper Payments*. Additionally, the Council did not have any OMB designated high priority programs or other risk susceptible programs. Furthermore, given that expenditures were less than \$1 million, the Council was not required to perform, and did not perform, payment recapture audits in fiscal year 2014.

In conclusion, we are reporting that we did not have anything to review with respect to the Council's compliance with IPERA for fiscal year 2014. Should you or

Page 2

your staff have questions, you may contact me at (202) 927-5400, or Donna F. Joseph, Deputy Assistant Inspector General for Financial Management and Information Technology Audit at (202) 927-5784.

Sincerely,

Eric M. Thorson
Inspector General

cc: Justin Ehrenwerth, Executive Director
Mary Pleffner, Chief Financial Officer