



U. S. Chemical Safety and Hazard Investigation Board
Office of Inspector General
Washington, D.C. 20460

September 28, 2006

MEMORANDUM

SUBJECT: Audit of U.S. Chemical Safety and Hazard Investigation Board's
Fiscal 2005 and 2004 Financial Statements

FROM: Melissa Heist /s/
Assistant Inspector General for Audit

TO: Carolyn W. Merritt
Chairman

This memorandum transmits the audit report and management letter on the U.S. Chemical Safety and Hazard Investigation Board's (CSB's) Fiscal 2005 and 2004 financial statements. The audit is required by Public Law 107-289, the Accountability of Tax Dollars Act of 2002.

The independent public accounting firm of Leon Snead & Company, P.C., performed the audit of the CSB financial statements as of and for the years ended September 30, 2005 and 2004. The audit was required to be done in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Bulletin 01-02, *Audit Requirements for Federal Financial Statements*; and the *Financial Audit Manual* of the Government Accountability Office/President's Council on Integrity and Efficiency.

Leon Snead & Company, P.C., is responsible for the attached auditor's report dated September 28, 2006, and the conclusions expressed in the report. We do not express opinions on CSB's financial statements or internal controls, or on whether CSB's financial management systems substantially complied with the Federal Financial Management Improvement Act; or conclusions on compliance with laws and regulations.

Should you have any questions, please contact me at (202) 566-0899 or Heist.Melissa@epa.gov or Patricia Brooks Taylor, Project Officer, at (202) 566-2938 or Taylor.Patricia@epa.gov.

Attachments