



August 25, 2021

MEMORANDUM FOR: JAMES FREDERICK
Acting Assistant Secretary
for Occupational Safety and Health

A handwritten signature in cursive script that reads "Carolyn R. Hantz".

FROM: CAROLYN R. HANTZ
Assistant Inspector General
for Audit

SUBJECT: Audit of the Occupational Safety and Health
Administration's (OSHA) Adequacy of Plans and Use
of Funds Provided under the American Rescue Plan
(ARP) Act

Please be advised the Office of Inspector General is initiating an audit to determine if OSHA appropriately budgeted and expended ARP Act funds to carry out COVID-19 related worker protection activities.

We have contracted with GenTech Associates, Inc. to conduct the audit on our behalf. Enclosed is a copy of the engagement letter prepared by the contractor.

If you have any questions, please contact Mark Schwartz, Audit Director, at (917) 406-5871.

Enclosure

cc: Robert Sanders
Director, OSHA's Office of Audit



9100 Purdue Road, Suite
200 Indianapolis, IN 46268

August 19, 2021

MEMORANDUM FOR: James Frederick
Acting Assistant Secretary of Labor for Occupational Safety
and Health Administration (OSHA)

FROM: Tom Byers
Senior Vice President and Managing Director GenTech
Associates, Inc

SUBJECT: Audit of Osha's Adequacy of Plans and Use of Funds Provided
under the ARP Act

Please be advised the Office of Inspector General is initiating a performance audit to determine the Occupational Safety and Health Administration's (OSHA) adequacy of plans and use of funds provided under the American Rescue Plan Act (ARP Act) to carry out COVID-19 related worker protection activities. Therefore, our focus will be on how OSHA appropriately budgeted and expended ARP Act funds to carry out COVID-19 related worker protection activities. We will contact your audit liaison to schedule a meeting to discuss the following:

Objective: Did OSHA adequately develop plans to use ARP Act funds to carry out COVID-19 related worker protection activities?

Does OSHA have controls in place to effectively use ARP Act funds to protect workers from COVID-19, especially in high-risk workplaces including health care, meat and poultry processing facilities, agricultural workplaces, and correctional facilities?

Scope: COVID-19 related worker protection activities carried out by OSHA with ARP Act funds starting on March 11, 2021.

Fieldwork Location(s): DOL Headquarters in Washington, D.C. and other Department of Labor office locations, as determined necessary.

Working for America's Workforce

Attachment A
Document and Information Request

Mandatory Timeframe: The performance period of this audit starts on August 1, 2021 and ends on May 30, 2022.

We plan to begin work immediately after our meeting and would appreciate your notifying appropriate agency officials of our plans. Attachment A below provides an initial document and data request to facilitate the starting process of the audit, and we would appreciate you provide these items during the meeting. If you have questions, don't hesitate to contact Tom Byers, Senior Vice President and Managing Director, at (571) 330-8397, or tbyers@gentechassociates.com, Juan A. Lasanta Camacho, Director at (703) 675-8791 or jcamacho@gentechassoates.com, or Tim Gudeman, Senior Manager at (317) 696-6333 or tgudeman@gentechassociates.com.

cc: Robert Sanders, Directorate of Administrative Programs (DAP), Office of Audit, Director (Main Audit Liaison) Sanders.Robert@dol.gov
Alyssa Murchake Directorate of Administrative Programs (DAP), Office of Audit, Audit Liaison, Murchake.Alyssa@dol.gov

Attachment A
Document and Information Request

Please provide:

| <u>Item #</u> | <u>Description</u> |
|---------------|---|
| 1. | Provide a copy of the memorandum of understanding or agreement between the Department of Labor and OSHA. |
| 2. | A list of OSHA's locations that are working on the ARP Act |
| 3. | A current list of personnel responsible for planning and using the funds provided under the ARP Act to carry out COVID-19 related worker protection activities. Please also include phone numbers, e-mail addresses, and a brief description of their responsibilities. |
| 4. | A list of any OSHA regulations related to COVID-19 safety procedures, including reporting procedures |
| 5. | Provide information of prior grants or funds received by OSHA by US DOL or any other Federal agency to carry out related worker protection activities. The information should include: <ol style="list-style-type: none">a. The total amount grantedb. Period of performancec. Status (Completed, in process, start-up) |
| 6. | Copies of DOL regulations applicable to the ARP Act, if any |
| 7. | Copies of memorandum of understanding related to the ARP Act |
| 8. | A list of any known deficiencies or deviations that OSHA is aware of related to the adequacy of plans and use of funds provided under the ARP Act to carry out COVID-19 related worker protection activities |
| 9. | A list of internal and external complaints submitted that OSHA is aware of related to protecting workers from COVID-19, especially in high-risk workplaces, including health care, meat and poultry processing facilities, agricultural workplaces, and correctional facilities |
| 10. | Provide any reports of unusual events that OSHA is aware of since the last audit |
| 11. | Identify the current stage of the budget process in using the ARP Act funds |

The list included in this attachment is not all-inclusive; therefore, we may request additional information/documentation during the performance of our audit procedures.
