



February 22, 2019

MEMORANDUM FOR: JULIA HEARTHWAY  
Director  
Office of Workers' Compensation Programs

*Elliot P. Lewis*

FROM: ELLIOT P. LEWIS  
Assistance Inspector General  
for Audit

SUBJECT: Audit of the Longshore and Harbor Workers'  
Compensation Act Special Fund Financial Statements  
for the Years Ended September 30, 2018 and 2017

Please be advised that the Office of Inspector General is initiating an audit of the Longshore and Harbor Workers' Compensation Act Special Fund Financial Statements for the Years Ended September 30, 2018 and 2017. Our audit will focus on the accounting records and other procedures as considered necessary to express an opinion regarding to the financial statements.

We will contact your audit liaison to schedule an entrance conference so we can discuss the audit's objective, scope, methodology, and timeframes. Please notify appropriate officials of our plans to initiate work.

If you have any questions, please contact Joseph L. Donovan, Jr., Audit Director, at (202) 693-5248, or Sean Gilkerson, Audit Manager, at (202) 693-5225.

cc: Douglas C. Fitzgerald, Director, LHWCA, OWCP  
Hari Kadavath, Director, Division of Financial Administration, OWCP  
Linda Aguilar, Acting Branch Chief of Financial Management, OWCP  
Jatin Wahi, Accounting Officer, Division of Financial Administration, OWCP  
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