



January 26, 2018

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, 2017 and 2016

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, 2017 and 2016. 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.

cc: Gary A. Steinberg
Deputy Director
OWCP

Douglas C. Fitzgerald
Director
LHWCA, OWCP

Hari Kadavath
Director
Division of Financial Administration
OWCP

Tirzah Leiman-Carbia
Branch of Financial Management
OWCP

Jatin Wahi
Accounting Officer
Division of Financial Administration
OWCP

Kenneth Ossman
Accountant
Division of Financial Administration
OWCP

Neil Starzynski
Audit Liaison
OCFO