

**From:** [REDACTED]  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** 2017 Yellow Book Exposure Draft Comments  
**Date:** Wednesday, June 28, 2017 1:24:01 PM

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Dear Mr. Dalkin:

This email provides the U.S. Environmental Protection Agency’s Office of Inspector General response to the exposure draft Generally Accepted Government Auditing Standards (GAGAS). We use GAGAS to perform our audits and evaluations, as well as in the production on our audit and evaluation reports. We appreciate the opportunity to provide comments on the 2017 exposure draft.

As requested, we associate our comment with the specific reference section paragraph number in the proposed standards. In addition, we provide the rationale for any suggested change.

<b>Reference (Section)</b>	<b>Discussion</b>	<b>Rationale</b>
<b>8.38</b>	<b>Suggested:</b> Reference the Standards for Internal Control in the Federal Government (Green Book) in a footnote.	Refer readers to the Green Book for more explanatory information related to items discussed in footnotes 8.38c (three categories of entity objectives) and 8.38d (five components of internal control).

If you have any questions about our comment or would like to discuss any of the matters addressed, please contact me at ([REDACTED] or [REDACTED] or Janet Kasper, Quality Assurance Director, at ([REDACTED] or [REDACTED])

*Jerri Dorsey-Hall*

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