

**OWCP's Response to the Draft Report**


**U.S. Department of Labor**

Office of Workers' Compensation Programs  
Washington, D.C. 20210



File Number:

**MEMORANDUM FOR:** ELLIOT P. LEWIS  
Assistant Inspector General  
for Audit

**FROM:** LEONARD J. HOWIE III   
Director  
Office of Workers' Compensation Programs

**SUBJECT:** Longshore and Harbor Worker's Compensation  
Act Special Fund Audit  
Draft Report No. 22-15-015-04-432

This memorandum responds to the above referenced draft report. We concur with the Office of Inspector General's opinion on the financial statements. The results of this audit demonstrate that the Office of Workers' Compensation Programs produced accurate financial statements; established and maintained effective internal controls over financial reporting; and complied with laws, regulations applicable to the Fund. As always, we appreciate the opportunity to provide input and look forward to continued collaboration with your office.

cc: Gary Steinberg, Deputy Director, OWCP  
Antonio Rios, Director, Longshore Harbor Workers' Compensation, OWCP  
Sam Shellenberger, Director, Financial Administration, OWCP  
Jatin Wahi, Accounting Officer, Financial Administration, OWCP  
Jennifer Valdivieso, Acting Branch Chief of Financial Management, OWCP  
Kenneth Ossman, Accountant, Financial Administration, OWCP