

July 13, 2010

U.S. Office of Special Counsel
1730 M Street N.W., Suite 218
Washington, D.C. 20036-4505

Re: OSC File No. DI-10-2797

Dear Ms. Alexander,

Your July 6, 2010 letter stated that the Office of Special Counsel (OSC) could take no further action regarding my case since my disclosures included only matters of (Central Agency and EPA CFO) Agency issues of policy and discretion. While I apologize for the exorbitant amount of policy-types of information provided in my June 9, 2010 OSC documentation, this level of detail was necessary to explain and understand the very real threats that now exist to this country's financial security. My OSC documentation details how this government has not only wasted billions in designing deficient financial software over the past twenty-three years but that the resultant 24 CFO Act Agency and GAO Consolidated Financial Statement (CFS) totals consist of nothing more than "plugged" totals. These are not government policy or discretion-related issues but merely statements of fact that are easily validated.

My case against the Central Agencies and EPA's (pre-Obama) EX / SES political appointees and career service (GM) managers is straightforward. I would also like to emphasize that my EPA twenty-year downward career spiral from Branch Chief over Systems and Accounting, unclassified position, pseudo management position to limit all union protection, to my newly created June 2, 2010 data entry clerk position has nothing to do with your policy and discretionary-related issues. Rather, my career leap, downward, has everything to do with the EPA's OCFO consistent violations of law, rules and regulations, gross waste of funds, gross mismanagement, and abuse of authority, as summarized below:

- **"Forced removal"** from my RTP, NC Accountant position by Doug Barrett and Gloria Owens on June 2, 2010 for revealing protected whistleblower disclosures involving the gross waste, fraud, and abuse of tax payer money. My removal from this position was a **clear violation of 5 US Code 2302. (b) (8) and the Whistleblower Protection Act.** The content of my disclosure was that I reminded Doug Barrett (again) in a May 27, 2010 email (See OSC documentation, Attachment 22)) that:
 - He certifies the accuracy of EPA's Property Financial Statements against my strong objection, as EPA's (former) RTP, NC Accountant (See OSC documentation, Attachments 15 and 17),
 - KPMG's auditors (and other contractors) were hiding the serious deficiencies that I explained in detailed documentation to them. It was simply not in their best interest to report these deficiencies to EPA's OCFO since they did not want to jeopardize future contracts with EPA and the other 23 CFO Act Agencies (See OSC documentation, Attachments 7, 12, and 13),

My OSC documentation also explains that there is no incentive for the government's financial management contractors (AICPA firms, financial software companies, and management consulting firms) to reveal government-related financial management problems because these same contractors:

- designed the government's two deficient financial software packages,
 - provided consulting services regarding that same software, and then were
 - paid a third time for auditing the deficiencies these contractors created in the first place
- EPA's OCFO managers (RTP, NC office up through the EPA, CFO, Lyons Gray) worked, as one, to hide all deficiencies that I reported and then retaliated against me on an on-going basis (See OSC documentation, Attachment 8, 9, 10, and 11). The net result of EPA's OCFO failure to make Congress aware of these on-going and serious deficiencies that I reported is that they violated the: Federal Financial Management Improvement Act, Chief Financial Officer Act, Government Management Results Act, Government Management Reform Act, Clinger Cohen Act, and No Fear Act
 - On December 4, 2006, I filed a case with the OSC (MA-07-0616) for protection against the EPA's OCFO prohibited personnel practices (PPP's). This case involved Doug Barrett's orchestration of all scenarios involving another employees (Gloria Owens) fear for her life from me, through my supervisor and his employee, Mary Ann Keith. This case was an attempt to force me to resign and involved a 4-day LWOP suspension (See OSC documentation, Attachment 19). This case included additional breaches of EPA's rules and regulations and the law, including the following:
 - EPA Order 3110.8 A2 (See OSC documentation, Attachment 21) that prevented Doug Barrett from being both my accuser and the deciding official involving my 4-day LWOP suspension.
 - Doug Barrett's July 5, 2007 false testimony that he made under penalty of perjury pursuant to 28 U.S. Code 1746 (See OSC documentation, Attachment 20) that he stated to be true and correct.

In conclusion, my OSC documentation clearly states that the EPA CFO Act Agency plugged totals that I consistently reported over the past thirteen years are not just an Agency problem but a government-wide (and GAO CFS) problem. This is because all 24 CFO Act Agencies received the same deficient financial software. Also, because of the federal government's lack of checks and balances and whistleblower protection, there is a good possibility that, like EPA's OCFO managers, all serious accounting and financial system deficiencies were hidden and never addressed to obtain that coveted clean (and undeserved) audit opinion. While this strategy bodes well for each Administration's Executive Schedule (EX) and Senior Executive Service (SES) political appointees, the technical accounting and system-related repercussions are serious and

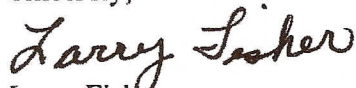
very real. Specifically, as also noted in my OSC documentation, the 2nd financial software package that EPA procured in 2008 has many of the same deficiencies that I reported with EPA's first procurement. It is more than accurate to state that these hidden, on-going, and unresolved government accounting and financial system deficiencies now imperil the financial security of this country.

If you have any questions regarding any of the above statements, please contact me so that we can move forward in making this information available to EPA's OCFO, Barbara Bennett, and the Obama Administration as quickly as possible. I am also requesting that my more detailed June 9, 2010 OSC documentation be copied and forwarded to the Department of Justice for the following reasons:

- Hold the government's financial management contractors accountable, under the False Claims Act, for knowingly making available "untested" and deficient accounting and financial software standards. These financial management contractors know better than anyone that they should have tested these standards on a single CFO Act Agency before releasing this software to all 24 CFO Act Agencies. They would have been fired in the private sector for making these (unexcused) mistakes and they should (now) be held accountable for wasting \$ 5 billion in our tax payer money and placing the financial security of this country in jeopardy.
- The former Comptroller General of the U.S., David Walker, is a Certified Public Accountant and has held responsible positions in AICPA firms. He, more than any of the government's political appointees, should have demanded that these financial management contractors test this software before releasing it to all 24 CFO Act Agencies. The same is true of a number of other political appointees and career service managers. We cannot have transparency and accountability until the government starts making its bureaucrats accountable. Under the current arrangement, the only people who are held accountable are those whistleblowers who violate the government's failed policies that support special interest groups over the needs of the American people. It is time to change these practices.

I look forward to hearing from you in the near future.

Sincerely,



Larry Fisher

EPA's (former) RTP Accountant