



At a Glance

Why We Did This Review

On August 27, 2013, a member of the Senate Committee on Environment and Public Works requested that the U.S. Environmental Protection Agency (EPA), Office of Inspector General (OIG), initiate work in connection with fraud committed by John C. Beale, a former Senior Policy Advisor with the EPA's Office of Air and Radiation. One of the areas we evaluated was the EPA's time and attendance process. This report addresses potential time and attendance fraud at the EPA in connection with employees who received salary payments while appearing to be on extended absence from their duties.

This report addresses the following EPA goal or cross-agency strategy:

- *Embracing EPA as a high-performing organization.*

Send all inquiries to our public affairs office at (202) 566-2391 or visit www.epa.gov/oig.

The full report is at: www.epa.gov/oig/reports/2015/20150615-15-P-0167.pdf

Time and Attendance Fraud Not Identified for Employees on Extended Absence, But Matters of Concern Brought to EPA's Attention

What We Found

Our audit did not identify any instances of time and attendance fraud for employees receiving salary payments while absent from their duties for an extended period of time. All employees interviewed provided evidence of login or had a valid explanation for not logging in to the agency's email system. We did not test for employees absent from their duties for less than 4 consecutive weeks; if our sample period was reduced to less than 4 consecutive weeks, additional issues may have been identified.

We identified concerns over the accuracy of time charges, use of a personal computer, and safety of telework space for reasonable accommodations.

We identified matters of concern that warrant the agency's attention. These matters pertain to:

- Accuracy of time charges in the PeoplePlus timekeeping system.
- Use of a personal computer to conduct official work.
- Safety of reasonable accommodation employees on fulltime telework.

We did not fully evaluate these matters because they are outside the scope of this audit. However, we are bringing these matters to the agency's attention due to the frequency of occurrences. In our professional judgment, the number of such occurrences is significant. We are bringing this to the agency's attention so that it can address the specific issues noted as appropriate.

Recommendation and Planned Agency Corrective Actions

We recommend that the Deputy Administrator address the concerns regarding the accuracy of time charges, use of personal computers for official work, and safety of telework space for reasonable accommodation employees. The agency concurred, has corrected the timekeeping errors, and is updating its policies and procedures to address the remaining matters.

Noteworthy Achievements

In response to our December 2013 early warning report on Beale, the agency identified corrective measures taken and planned regarding time and attendance. These measures included generating additional payroll reports for management review, conducting quarterly reviews and following up on employees who failed to enter their time three pay periods during the quarter, removing the group approval option in PeoplePlus, and amending the agency's time and attendance policy to eliminate system-generated default pay and mass approval processes.