



At a Glance

Why We Did This Review

Office of Management and Budget guidance implements the requirements from improper payments legislation. That guidance requires agencies to report on, reduce and recapture improper payments, and Inspectors General to determine whether agencies comply with the improper payments legislation. As the Inspector General for the U.S. Chemical Safety and Hazard Investigation Board (CSB), the U.S. Environmental Protection Agency Office of Inspector General undertook this audit of CSB's compliance with improper payments legislation.

This report addresses the following CSB goal:

- *Preserve the public trust by maintaining and improving organizational excellence.*

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CSB Complied With Improper Payment Legislation Requirements for Fiscal Year 2015

What We Found

CSB was fully compliant with legislation for improper payments during fiscal year 2015. As required, CSB published its Performance and Accountability Report and posted that report and accompanying materials on the agency website.

CSB is fully compliant with the reporting requirements of improper payments legislation.

In addition, we determined that CSB:

- Conducted a risk assessment and did not identify any programs and activities that are susceptible to significant improper payments.
- Was not required to publish improper payment estimates because its programs were not assessed to be at risk for significant improper payments.
- Was not required to publish programmatic corrective action plans.
- Was not required to set reduction targets.
- Was not required to report an improper payment rate for any of its programs and activities.

Also, CSB determined that it is not cost effective to conduct a recapture audit.

Based on the above, this report contains no recommendations. CSB agreed with our findings.

We reviewed the status of open audit recommendations from our prior audits of CSB's compliance with improper payment regulations. There was one recommendation from fiscal year 2013 that remained open pending CSB's corrective actions, and based on our review we concluded that CSB has sufficiently implemented the recommendation. We consider the recommendation closed.