



U.S. ENVIRONMENTAL PROTECTION AGENCY

OFFICE OF INSPECTOR GENERAL



*High-Performing Organization*

# Quality Control Review of EPA OIG Reports Issued in Fiscal Year 2015

Report No. 16-N-0223

July 18, 2016

## Report Contributors:

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## Abbreviations

|       |                                                        |
|-------|--------------------------------------------------------|
| CMR   | Compliance Monitoring Review                           |
| CPE   | Continuing Professional Education                      |
| CSB   | U.S. Chemical Safety and Hazard Investigation Board    |
| EPA   | U.S. Environmental Protection Agency                   |
| FY    | Fiscal Year                                            |
| GAGAS | Generally Accepted Government Auditing Standards       |
| IGEMS | Inspector General Enterprise Management System         |
| OA    | Office of Audit                                        |
| OCCPA | Office of Counsel and Congressional and Public Affairs |
| OCOS  | Office of the Chief of Staff                           |
| OIG   | Office of Inspector General                            |
| OPE   | Office of Program Evaluation                           |
| PLD   | Product Line Director                                  |
| PM    | Project Manager                                        |
| PMH   | <i>Project Management Handbook</i>                     |

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# At a Glance

## Why We Did This Review

The U.S. Environmental Protection Agency's (EPA's) Office of Inspector General (OIG) operates and maintains a system of quality controls designed to provide reasonable assurance that personnel performing audit or evaluation functions comply with all generally accepted government auditing standards (GAGAS), and established OIG policies and procedures.

Quality Assurance staff from the OIG's Office of the Chief of Staff, Office of Audit, and Office of Program Evaluation report annually on systemic issues identified during referencing; identify trends or issue areas while conducting Compliance Monitoring Reviews; and make observations of compliance with other auditing standards not otherwise covered by the GAGAS or OIG policy.

### This report addresses the following EPA OIG goal:

- *Contribute to improved business practices and accountability.*

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Listing of [OIG reports](#).

## Quality Control Review of EPA OIG Reports Issued in Fiscal Year 2015

### What We Found

During the fiscal year (FY) 2015 quality assurance monitoring process, the OIG continued to make internal improvements related to planning and execution, evidence, reporting, and post reporting/ data accuracy, in comparison with the previous analysis conducted on FY 2014 reports.

For example, Product Line Directors are improving their review and approval of the project guide prior to the kickoff meeting or entrance conference. Staff are also resolving in a timely manner Project Manager and Product Line Director comments in working papers, and identifying clearance by these individuals in review sheets and notes. In addition, all EPA OIG staff sampled met the required CPE requirement for the 2-year period ending September 30, 2015.

**OIG reports issued in FY 2015 demonstrated high levels of compliance with OIG quality assurance procedures, and received average compliance scores of 90 percent or greater. Most of the issues identified during the quality assurance monitoring process for OIG reports issued in FY 2014 have improved. The FY 2015 review shows a few additional areas requiring improvement.**

We found that improvements should be made in the following areas:

- Presentation of working paper documentation.
- Quality of indexing.
- Annual personal impairment form.
- Multiple reports issued from one assignment number.

### Recommendations for Improvement

We recommend that the Deputy Inspector General require OIG managers to reinforce *Project Management Handbook* and OIG policy requirements that teams:

- Ensure that working papers are clear, concise and easy to follow.
- Include accurate indexing of conclusions and opinions in the draft and final reports, summaries and finding outlines to applicable supporting audit working papers.
- Ensure that they identify the fiscal year annually when completing the personal impairment form.
- Obtain separate assignment numbers when starting assignments.

### Deputy Inspector General Response

The Deputy Inspector General agreed with all recommendations and directed the responsible OIG offices to provide specific milestone and/or completion dates for the recommendations for improvement highlighted in the report.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
WASHINGTON, D.C. 20460

OFFICE OF  
INSPECTOR GENERAL

July 18, 2016

**MEMORANDUM**

**SUBJECT:** Quality Control Review of EPA OIG Reports Issued in Fiscal Year 2015  
Report No. 16-N-0223

**FROM:** Edward Shields, Acting Chief of Staff

A handwritten signature in black ink that reads "Edward S. Shields".

**TO:** Charles Sheehan, Deputy Inspector General

This is our report on the U.S. Environmental Protection Agency Office of Inspector General's (OIG's) adherence to quality control elements and compliance with generally accepted government auditing standards in fiscal year 2015 OIG reports. This report covers reports issued by the OIG's Office of Audit and Office of Program Evaluation.

This report, as with prior quality control review reports, offers observations and recommendations to enhance and strengthen the OIG's project execution process, and provides opportunities for improving adherence to quality control elements within the OIG. The reports scored during our review are included in Appendices A through D. This report focuses on the following quality control elements: planning and execution, evidence, supervision, reporting and post report/data accuracy.

cc: Kevin Christensen, Assistant Inspector General for Audit  
Carolyn Copper, Assistant Inspector General for Program Evaluation

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# Chapter 1

## Introduction

### Purpose

The U.S. Environmental Protection Agency (EPA) Office of Inspector General (OIG) operates and maintains a system of quality control designed to provide reasonable assurance that all personnel performing audit or evaluation functions comply with generally accepted government auditing standards (GAGAS) and established OIG policies and procedures. Quality Assurance staff from the OIG's Office of the Chief of Staff (OCOS), Office of Audit (OA), and Office of Program Evaluation (OPE) analyze and summarize the results of their monitoring procedures at least annually. In addition, these offices identify any systemic or repetitive issues needing improvement, along with recommendations for corrective action.

This report summarizes our observations from 29 OA and 21 OPE reports scored from October 1, 2014, through September 30, 2015.<sup>1</sup> Follow-up on the completion of the proposed corrective action will be included as part of the fiscal year (FY) 2016 monitoring cycle.

### Background

The Inspector General Act of 1978, as amended, requires that federal Inspectors General comply with standards established by the Comptroller General of the United States for audits of federal establishments, organizations, programs, activities and functions. The OIG conducts audits and evaluations in accordance with GAGAS. The OIG also maintains an internal system of quality controls to provide the organization with reasonable assurance that its products, services and personnel comply with professional standards and applicable legal and regulatory requirements.

The OIG underwent an external peer review that assessed audit operations for FY 2014 and provided an independent assessment of the OIG's system of quality control. The peer review included the examination of policies and procedures; selected reports; and other documentation, such as independence certifications and Continuing Professional Education (CPE) records. On June 12, 2015, the OIG received a "pass" rating—the highest possible rating—along with a letter of comment. In response to concerns raised in the letter, the OIG committed to evaluating and strengthening its system of quality control to ensure all applicable

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<sup>1</sup> There were 40 OA and 25 OPE reports issued during FY 2015, but only 29 OA and 21 OPE reports were scored. There were 3 OPE reports that used the Quality Scorecard criteria, and 29 OA and 18 OPE reports were scored using the Compliance Monitoring Review criteria.

standards are met and adequately documented. The OIG agreed to improve its system of quality control based on letter of comment findings that included the following statements:

1. Assess the *OIG Project Management Handbook* (PMH) and make revisions where necessary to show the correlation between GAGAS and our internal requirements.
2. Add several new elements to the Inspector General Enterprise Management System (IGEMS) training module in May 2015 to ensure that our CPE recording system is reliable and allow staff and management to monitor and edit CPE information.

This current quality assurance report is designed to discuss observations identified during our monitoring activities performed during FY 2015.

## **Measuring Adherence to Quality Control Elements in OIG Reports**

GAGAS, Section 3.95, states that an audit organization:

should analyze and summarize the results of its monitoring process at least annually, with identification of any systemic or repetitive issues needing improvement, along with recommendations for corrective action. The audit organization should communicate to appropriate personnel any deficiencies noted during the monitoring process and make recommendations for appropriate remedial action.

A measuring process should provide a mechanism to evaluate individual products against specific quality criteria. The measuring process should also present the information in a manner that, over time, will allow the OIG to assess adherence to quality control elements so that necessary adjustments can be made to policies, procedures and activities. In December 2012, the Inspector General signed the revised OIG Policy 101 (the PMH), which serves as the OIG's guidebook for complying with the Inspector General Act of 1978, as amended, and with *Government Auditing Standards*.

In July 2014, the Inspector General signed OIG Procedure 006, which identifies the OIG's quality control and assurance process that includes both internal and external components such as the Compliance Monitoring Review (CMR) and the Quality Scorecard. Projects started after January 30, 2013, were scored with the CMR. Projects started prior to January 30, 2013, were scored with the Quality Scorecard.

The CMR is the OIG's current process for monitoring products' adherence to most, but not all, of GAGAS. This process is part of the OIG's overall quality control system. All OIG audits, program evaluations and other reviews are

conducted in accordance with GAGAS, unless otherwise noted. The PMH is the OIG’s guide for conducting all reviews in accordance with most, but not all, of GAGAS and other professional standards. The reports scored with the CMR are listed in Appendix A. The actual scoring of the reports is listed in Appendix B.

The scoring process encompasses an evaluation of activities from the start of preliminary research (the “kickoff” meeting) to the point that a team submits a draft report for the OIG’s Office of Counsel and Congressional and Public Affairs (OCCPA) to edit.

Compliance with general auditing standards, such as independence, professional judgment, competence and adherence to CPE requirements, is not part of the CMR. The CMR examines fieldwork and reporting standards conducted in accordance with GAGAS and the PMH by checking for compliance with identified activities associated with preliminary research, Project Manager (PM) and Product Line Director (PLD) indexing and certification of the report, and a team’s submission of a draft report to OCCPA for editing.

Other elements associated with reporting, post reporting and data quality have also been identified for scoring. The CMR will undergo revisions, along with OIG policy contained in the PMH, during the current FY 2016 update. The revisions are based on comments from previous quality control reviews and peer reviews. Table 1 provides the scoring and categories associated with the CMR.

**Table 1: CMR scoring and categories**

| Quality control category  | Points    |
|---------------------------|-----------|
| Planning and Execution    | 15 points |
| Evidence                  | 20 points |
| Supervision               | 30 points |
| Reporting                 | 20 points |
| Post Report/Data Accuracy | 15 points |

Source: OIG PMH 2012.

The projects scored using the Quality Scorecard are listed in Appendix C. The specific manner in which we calculated points are in Appendix D.

## **Noteworthy Achievements**

In FY 2015, the OIG continued to make improvements to ensure audit and evaluation reports, records of independence certifications, and documentation of training adhered to applicable GAGAS and OIG policies and procedures. During our analysis we found the OIG implemented all six suggestions for improvement from the last quality assurance review issued November 4, 2015 (EPA OIG Report No. [16-N-0029](#)).

In addition, during FY 2016, OA and OPE held staff briefings that covered all of the issues in the quality assurance report. Product lines also discussed how they



could improve their performance in each area. While there are some instances of issues identified in the prior report still occurring, the CMRs showed the frequency of these problems has decreased.

## **Scope and Methodology**

We performed this review from October 1, 2014, to September 30, 2015. This review covered final GAGAS-compliant reports that were issued by OA and OPE during this period, and were reviewed and scored by the OIG's quality assurance staff. We did not include any reports with work performed by external auditors.

We reviewed the cost and time data stored in IGEMS for each OIG audit and evaluation project scored for quality. We then reviewed the assignment working papers in the OIG's AutoAudit® working paper system and analyzed the final reports using the applicable scoring form. During the scoring process, we contacted the supervisors on each assignment, as needed, to obtain additional information. The work performed in this review does not constitute an audit conducted in accordance with GAGAS.

The OIG's quality assurance team decided that an issue was significant enough to be included in this report if areas of concern from the CMRs exceeded 20 percent from the total reports scored. Areas of concern warrant the attention of leadership and corrective actions to resolve the issues identified during this review.

# Chapter 2

## Opportunities to Enhance and Strengthen Adherence to Quality Control Elements

Despite the improvements discussed earlier, we identified the following areas where the OIG needs to enhance and strengthen its adherence to quality control elements:

- Presentation of working paper documentation.
- Quality of indexing.
- Annual personal impairment form.
- Multiple reports issued from one assignment number.

### Presentation of Working Paper Documentation

Eleven out of 50 reports (22 percent) scored with the CMR and Quality Scorecard contained instances where the report's support of working paper presentation of evidence could be improved. Working paper documentation is an essential element of audit quality. Working papers should be clear, concise and easy to follow. Audit and evaluation documentation must contain sufficient and appropriate evidence to support the auditor's or evaluator's findings, and recommendations in the audit or evaluation report. Noted exceptions include the following:

- Two projects did not contain audit sampling methodology that was well documented or that adequately identified audit objectives in working paper documentation.
- Four projects contained incomplete source descriptions for working paper documentation, which is needed to evaluate whether the evidence is sufficient and appropriate.
- Four projects did not contain sufficient, appropriate evidence pertaining to communication with the agency (e.g., the kickoff and periodic updates), and communication with OIG management as required by the PMH.
- One project contained weaknesses during the use of draft guidance and incomplete source descriptions in working paper documentation.

GAGAS, Section 6.82, states that audit documentation serves to: (1) provide the principal support for the auditors' report; (2) aid auditors in conducting and supervising the audit; and (3) allow for the review of audit quality. Section 1.6 of the PMH states that each working paper should be able to stand on its own and clearly convey the step being addressed from the project guide. However, these

issues should have been identified during the PM and PLD review of the working papers.

We recommend that the Deputy Inspector General direct OA, OPE and OCOS Quality Assurance staff to:

1. Reinforce the PMH and GAGAS requirement that working papers contain sufficient and appropriate evidence.
2. Update compliance checklists and the CMR to emphasize compliance in areas where working paper documentation concerns exist as explained above, and make this a part of the PMH revision.

**Response**

|   |                                                                             |
|---|-----------------------------------------------------------------------------|
| √ | Deputy Inspector General <b>agrees</b> with suggestions for improvement.    |
|   | Deputy Inspector General <b>disagrees</b> with suggestions for improvement. |

**Quality of Indexing**

Eleven out of 50 reports (22 percent) scored with the CMR and Quality Scorecard contained instances where the overall quality of indexing could be improved. Seven of the 11 projects identified as having indexing problems contained instances where indexes in the referenced draft audit reports and project working papers did not always adequately support the statements, facts, figures or dates as required by the PMH.

In addition, the scorecards for five projects noted improvements were needed in the overall indexing of the report. These occurrences generally resulted from errors by the audit or evaluation team that were not identified during the PM or PLD indexing review. During our analysis of sampled CMRs and Quality Scorecards, the independent referencer always ensured that the narrative of the report was consistent with supporting documentation.

GAGAS, Section 6.82, and the PMH Appendix 8 (“Indexing Tips”) require auditors to obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions in their reports. OIG conclusions and opinions in draft and final reports, summaries, and finding outlines must be indexed to the supporting audit working papers, and show the complete facts and rationale for a conclusion or opinion. GAGAS identified referencing as a quality control process to help audit organizations prepare accurate audit reports (GAGAS, A7.02a).

Noted exceptions include the following:

- Two projects scored contained indexes in the referenced draft audit reports that did not always adequately support the statements, facts, figures or dates in the report.
- Three projects scored contained concerns that staff were not indexing to source working papers and were not using summary working papers to effectively draw conclusions. For two of these projects, there were concerns that the audit guide was not indexed to the supporting working papers.
- Two projects scored contained instances where the clean copy of the final report and indexed version of the report were not the same. Issues were also identified related to the mixing of the terms “audit” and “review” in the same report, while also performing an agreed-upon procedures engagement.
- Four projects identified the need for teams to improve on overall indexing throughout the entire working paper process.

Accurate indexing facilitates the process of ensuring the quality of reports. Accurate indexing also helps to reduce the time it takes for reports to go through the quality assurance process and improves overall timeliness.

We recommend that the Deputy Inspector General direct OA, OPE and OCOS Quality Assurance staff to:

3. Reinforce GAGAS and PMH requirements related to indexing, and the role of indexing in the OIG’s quality control process.
4. Work with OCCPA to create an “indexing tools” section on the OIG intranet for staff to use when indexing reports.
5. Revise the CMR to emphasize the importance of accurate indexing and make this a part of the PMH revision.

**Response**

|   |                                                                             |
|---|-----------------------------------------------------------------------------|
| √ | Deputy Inspector General <b>agrees</b> with suggestions for improvement.    |
|   | Deputy Inspector General <b>disagrees</b> with suggestions for improvement. |

## Annual Personal Impairment Form

As part of the FY 2015 monitoring cycle, a review was conducted to confirm that all audit and evaluation staff assigned to the audits scored were in compliance with the requirement in OIG Policy and Procedure 102, *OIG Independence*, to declare and report personal impairments. The review confirmed that 30 out of 30 staff sampled (100 percent) completed the personal impairment certifications.

GAGAS states that independence documentation must provide evidence of the auditor's judgments in forming conclusions regarding compliance with independence requirements (GAGAS 3.59). OIG Policy and Procedure 102, *OIG Independence*, states that staff and contractors must be independent, in fact and appearance, and sign a personal impairment form upon joining the OIG and annually as performance agreements are established (Section 2.6 and Appendix A of OIG Procedure 501, *Standards of Conduct*).

Current OIG policies and procedures for completing annual independence certifications appear to be adequate. However, we found that the personal impairment form used by the EPA OIG should include a space for employees to indicate a specific fiscal year. While examining the sampled impairment forms, the reviewer discovered challenges trying to determine what year was being used on the impairment form.

We recommend that the Deputy Inspector General:

6. Direct OCCPA to revise Section 2.6 and Appendix A of OIG Procedure 501, *Standards of Conduct*, so that the fiscal year can be identified on the personal impairment form.

### Response

|   |                                                                                |
|---|--------------------------------------------------------------------------------|
| √ | Deputy Inspector General <b>agrees</b> with the suggestion for improvement.    |
|   | Deputy Inspector General <b>disagrees</b> with the suggestion for improvement. |

## Multiple Reports Issued From One Assignment Number

As part of the FY 2015 monitoring cycle, a review was conducted to compile a list of projects that were scheduled, cancelled, terminated or completed during the review period. This review identified 19 reports that were published during FY 2015 that were issued from just five assignment numbers. This occurred because of the following reasons.

- Early warning reports resulted in two reports being issued for the same assignment.

- Some assignments issued one report on OIG activities and a separate report on EPA activities.
- Additional projects that were a continuation of EPA OIG Report No. [14-P-0036](#)<sup>2</sup> were allowed to continue under the same assignment number even though separate reports were anticipated.

In some cases, such as with early warning reports, issuing multiple reports under one assignment number could not be avoided, but it was not necessary in all cases. Issuing multiple reports under the same assignment number creates problems monitoring the progress of assignments within the OIG, including the ability to monitor the cost of the report, determine whether milestones were met, and assign a score during the CMR process.

The IGEMS Assignment Planning User Guide states that OIG staff must submit assignment suggestions or continuing, mandated and discretionary assignment topics started in a fiscal year for each audit or evaluation report by using the Assignment Planning Module. Current policies and procedures used to inform staff about the rules for establishing an assignment appear to be adequate; however, we found that additional reinforcement is needed to remind staff about the requirements.

We recommend that the Deputy Inspector General:

7. Direct OA and OPE to initiate new assignments through the planning database when the scope of the project is different from an existing project.

|   |                                                                                |
|---|--------------------------------------------------------------------------------|
| √ | Deputy Inspector General <b>agrees</b> with the suggestion for improvement.    |
|   | Deputy Inspector General <b>disagrees</b> with the suggestion for improvement. |

## CPE Monitoring and Documentation

As part of the FY 2015 monitoring cycle, we reviewed information entered into the IGEMS Training Module. We reviewed a random sample of 15 OA and 15 OPE staff for the 2-year training cycle that ended September 30, 2015. The 30 EPA OIG staff were randomly selected from staff identified as needing to comply with the GAGAS CPE requirements.

The evaluation was performed to determine whether the individuals met the GAGAS CPE requirements that specify 24 hours of training in government auditing, the government environment, or specialized information; and 56 other

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<sup>2</sup> *Early Warning Report: Internal Controls and Management Actions Concerning John C. Beale Pay Issues*, issued December 11, 2013.

hours of training related to conducting audits during the 2-year period (at least 20 hours must be earned in each year).

Auditors and evaluators performing work (e.g., planning, directing, performing or reporting) should maintain their professional competence through CPEs, as required by GAGAS 3.76. Therefore, every 2 years, each auditor performing work in accordance with GAGAS should complete at least 24 hours of CPEs that directly relate to government auditing, the government environment, or the specific or unique environment in which the audited entity operates.

According to guidance from the Council of the Inspectors General on Integrity and Efficiency, Inspectors General who determine that they meet the GAGAS definition of an auditor should comply with the CPE requirements as set forth in Sections 3.76 through 3.78 of GAGAS. Inspectors General who determine that they do not meet the GAGAS definition of an auditor should document the basis for that determination and retain the documentation for an appropriate period of time. In addition, GAGAS A.06(m) states that “employees or managers who lack the qualifications and training to fulfill their assigned functions are examples of control deficiencies.”

All EPA OIG staff sampled met the required CPE requirement for the 2-year period ending September 30, 2015. Employees and supervisors are expected to continue to meet CPE requirements and have periodic discussions to ensure continued compliance.

## **Deputy Inspector General Comments and Quality Assurance Evaluation**

The Deputy Inspector General agreed with all recommendations and directed the responsible OIG offices to provide specific milestone and/or completion dates for the applicable respective suggestions for improvement highlighted in the report.

Quality Assurance staff from the OIG’s OCOS, OA and OPE will work with the responsible OIG offices and implement the suggestions for improvement.

## ***OIG Reports Reviewed With CMR–FY 2015***

| <b>Publication No.</b> | <b>Assignment No.</b> | <b>Title</b>                                                                                                                           |
|------------------------|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 15-P-0153              | OA-FY15-0030          | CSB Complied With Reporting Requirements of the Improper Payments Elimination and Recovery Act for Fiscal Year 2014                    |
| 15-N-0171              | OA-FY15-0030          | CSB's Fiscal Year 2014 Purchase Card Program Assessed as High Risk                                                                     |
| 15-P-0042              | OA-FY14-0201          | Call Center: Contract Management Needs Improvement to Reduce the Risk of Overbilling                                                   |
| 15-P-0109              | OA-FY14-0184          | EPA Needs to Justify How It Is Using Title 42 Hiring Authority                                                                         |
| 15-P-0033              | OA-FY13-0248          | EPA Needs Better Management of Personal Property in Warehouses                                                                         |
| 15-P-0152              | OA-FY15-0032          | EPA Complied With Improper Payment Legislation, but Opportunities for Improvement Exist                                                |
| 15-4-0071              | OA-FY13-0132          | Pegasus Technical Services Inc. Improved Its Internal Controls to Comply With Financial and Management Requirements of Its Contract    |
| 15-P-0073              | OA-FY14-0254          | Key Aspects of CSB Information Security Program Needs Improvement                                                                      |
| 15-P-0292              | OA-FY14-0307          | EPA Needs to Improve Recording Information Technology Investments and Issue a Policy Covering All Investments                          |
| 15-P-0253              | OA-FY13-0396          | Improvements Needed by EPA to Reduce Risk in Employee Hiring Process                                                                   |
| 15-P-0170              | OA-FY13-0396          | Improvement Needed to Ensure EPA Terminates Exceptions to Biweekly Pay Limits at Completion of Emergency Response Work                 |
| 15-P-0167              | OA-FY13-0396          | Time and Attendance Fraud Not Identified for Employees on Extended Absence, But Matters of Concern Brought to EPA's Attention          |
| 15-B-0076              | OA-FY13-0396          | Improvements Needed by EPA OIG to Reduce Risk in Employee Hiring Process                                                               |
| 15-B-0074              | OA-FY13-0396          | EPA OIG Not Fully Compliant With OIG Policy on Time and Attendance Reporting                                                           |
| 15-N-0025              | OA-FY13-0396          | Early Warning Report: Some EPA Employees Found to Be on Paid Administrative Leave for Years                                            |
| 14-P-0245              | OA-FY13-0396          | EPA Compliance With Retention Incentive Regulations and Policies                                                                       |
| 14-P-0243              | OA-FY13-0396          | Audit of EPA Passport Controls                                                                                                         |
| 14-B-0396              | OA-FY13-0396          | EPA OIG Compliance With Retention Incentive Regulations and Policies                                                                   |
| 14-B-0244              | OA-FY13-0396          | EPA OIG Compliance With EPA Passport Guidance                                                                                          |
| 14-P-0036              | OA-FY13-0396          | Early Warning Report: Internal Controls and Management Actions Concerning John C. Beale Pay Issues                                     |
| 15-P-0007              | OA-FY13-0300          | Early Warning Report: Not Following Internal Controls Put Acquisitions at Risk                                                         |
| 15-P-0245              | OA-FY13-0300          | CSB Needs to Improve Its Acquisition Approvals and Other Processes to Ensure Best Value for Taxpayers                                  |
| 15-P-0215              | OA-FY14-0354          | Internal Controls Needed to Control Costs of Superfund Technical Assessment & Response Team Contracts, as Exemplified in Region 7      |
| 15-P-0166              | OA-FY14-0188          | Improved Oversight of EPA's Grant Monitoring Program Will Decrease the Risk of Improper Payments                                       |
| 15-P-0003              | OA-FY13-0202          | EPA Region 6 Mismanaged Coastal Wetlands Planning, Protection and Restoration Act Funds                                                |
| 15-B-0002              | OA-FY13-0333          | EPA OIG Compliance With Managing Vehicles Within EPA's Fleet Management Program                                                        |
| 15-P-0001              | OA-FY13-0333          | EPA's Fleet Management Program Needs Improvement                                                                                       |
| 15-1-0180              | OA-FY14-0125          | Fiscal Years 2013 and 2012 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund                        |
| 15-1-0181              | OA-FY14-0122          | Fiscal Years 2013 and 2012 Financial Statements for the Pesticides Reregistration Fund                                                 |
| 15-P-0295              | OA-FY15-0119          | EPA Needs to Improve the Recognition and Administration of Cloud Services for the Office of Water's Permit Management Oversight System |
| 15-2-0165              | OA-FY14-0127          | Walker River Paiute Tribe Needs to Improve Its Internal Controls to Comply With Federal Regulations                                    |



| Publication No. | Assignment No. | Title                                                                                                                                                              |
|-----------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 14-2-0316       | OA-FY14-0127   | Wells Band Council Needs to Improve Its Accounting System to Comply With Federal Regulations                                                                       |
| 15-P-0300       | OA-FY14-0130   | EPA Should Collect Full Costs for Its Interagency Agreements and Report Full Costs for Great Lakes Legacy Act Project Agreements                                   |
| 15-P-0020       | OA-FY14-0135   | Fiscal Year 2014 Federal Information Security Management Act Report: Status of EPA's Computer Security Program                                                     |
| 15-P-0136       | OA-FY14-0135   | EPA Can Better Assure Continued Operations at National Computer Center Through Complete and Up-to-Date Documentation for Contingency Planning                      |
| 15-P-0290       | OA-FY14-0155   | Incomplete Contractor Systems Inventory and a Lack of Oversight Limit EPA's Ability to Facilitate IT Governance                                                    |
| 15-4-0072       | OA-FY14-0171   | Costs of \$1.2 Million for Brownfields Grant to Pioneer Valley Planning Commission in Massachusetts Questioned                                                     |
| 15-P-0299       | OA-FY14-0182   | Unused Earmark Funds for Water Projects Totaling \$6.2 Million Could Be Put to Better Use                                                                          |
| 15-B-0014       | OA-FY14-0235   | Ineffective Oversight of Purchase Cards Resulted in Improper Purchases at EPA OIG                                                                                  |
| 15-P-0293       | OA-FY14-0245   | EPA Not Fully Compliant With Overtime Policies                                                                                                                     |
| 15-1-0021       | OA-FY14-0281   | Audit of EPA's Fiscal Years 2014 and 2013 (Restated) Consolidated Financial Statements                                                                             |
| 15-P-0152       | OA-FY15-0032   | EPA Complied With Improper Payment Legislation, but Opportunities for Improvement Exist                                                                            |
| 15-P-0137       | OPE-FY14-0050  | Conditions in the U.S. Virgin Islands Warrant EPA Withdrawing Approval and Taking Over Management of Some Environmental Programs and Improving Oversight of Others |
| 15-P-0184       | OPE-FY15-0053  | Quick Reaction Report: EPA Should Ensure Positions Vacated Under Buyouts Are Eliminated or Properly Filled                                                         |
| 15-P-0198       | OPE-FY14-0043  | Benefits of EPA Initiative to Promote Renewable Energy on Contaminated Lands Have Not Been Established                                                             |
| 15-P-0279       | OPE-FY15-0003  | EPA's Presidential Green Chemistry Challenge Awards Program Lacks Adequate Support and Transparency and Should Be Assessed for Continuation                        |
| 15-P-0260       | OPE-FY14-0022  | Follow-Up Report: EPA Proposes to Streamline the Review, Management and Disposal of Hazardous Waste Pharmaceuticals                                                |
| 15-P-0156       | OPE-FY14-0007  | EPA's Oversight of State Pesticide Inspections Needs Improvement to Better Ensure Safeguards for Workers, Public and Environment Are Enforced                      |
| 15-P-0276       | OPE-FY15-0002  | EPA Needs Accurate Data on Results of Pollution Prevention Grants to Maintain Program Integrity and Measure Effectiveness of Grants                                |
| 15-P-0064       | OPE-FY15-0013  | Quick Reaction Report: Complete and Clear Information on the Effectiveness of Ebola Disinfectants Will Better Inform the Public                                    |
| 15-P-0032       | OPE-FY14-0009  | EPA Needs to Demonstrate Public Health Benefits of Drinking Water State Revolving Fund Projects                                                                    |
| 15-P-0274       | OPE-FY14-0040  | EPA Can Increase Impact of Environmental Justice on Agency Rulemaking by Meeting Commitments and Measuring Adherence to Guidance                                   |
| 15-P-0277       | OPE-FY14-0016  | EPA Can Reduce Risk of Undetected Clean Air Act Violations Through Better Monitoring of Settlement Agreements                                                      |
| 15-P-0280       | OPE-FY14-0045  | EPA Needs to Track Whether Its Major Municipal Settlements for Combined Sewer Overflows Benefit Water Quality                                                      |
| 15-P-0172       | OPE-FY14-0036  | EPA Does Not Effectively Control or Monitor Imports of Hazardous Waste                                                                                             |
| 15-P-0221       | OPE-FY13-0019  | Independent Environmental Sampling Shows Some Properties Designated by EPA as Available for Use Had Some Contamination                                             |
| 15-P-0101       | OPE-FY14-0017  | EPA Regions Have Considered Environmental Justice When Targeting Facilities for Air Toxics Inspections                                                             |
| 15-P-0169       | OPE-FY14-0034  | Some Safeguards in Place for Long-Term Care of Disposed Hazardous Waste, but Challenges Remain                                                                     |
| 15-P-0099       | OPE-FY15-0010  | Quick Reaction Report: EPA Pesticide Inspections Must Resume in North Dakota to Determine Compliance and Protect Human Health and the Environment                  |
| 15-P-0046       | OPE-FY14-0035  | EPA Needs to Improve Outreach and Communication About the National Pesticide Information Center's Role and Services                                                |
| 15-P-0115       | OPE-FY14-0024  | To Ensure Greater Use of Scientific Equipment, the Office of Research and Development Should Use an Enterprise Approach to Property Management                     |

## OIG CMR Results–FY 2015

| Publication No.                                                                                                                              | Planning | Evidence | Supervision | Reporting | Post reporting/<br>data accuracy | Compliance<br>review<br>score |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|-------------|-----------|----------------------------------|-------------------------------|
| 15-P-0153                                                                                                                                    | 15       | 19.5     | 30          | 20        | 12                               | 96.5                          |
| 15-N-0171                                                                                                                                    | 15       | 19.5     | 29.4        | 20        | 15                               | 98.9                          |
| 15-P-0042                                                                                                                                    | 15       | 20       | 30          | 20        | 15                               | 100.0                         |
| 15-P-0109                                                                                                                                    | 15       | 19.5     | 30          | 20        | 15                               | 99.5                          |
| 15-P-0033                                                                                                                                    | 14       | 15       | 24          | 18        | 15                               | 84.0                          |
| 15-P-0152                                                                                                                                    | 15       | 19.5     | 30          | 20        | 14                               | 98.5                          |
| 15-4-0071                                                                                                                                    | 15       | 18       | 28.2        | 14        | 15                               | 90.2                          |
| 15-P-0073                                                                                                                                    | 15       | 19.5     | 30          | 20        | 15                               | 99.5                          |
| 15-P-0292                                                                                                                                    | 15       | 20       | 28.8        | 20        | 15                               | 98.8                          |
| *14-P-0036<br>14-B-0244<br>14-B-0396<br>14-P-0243<br>14-P-0245<br>15-N-0025<br>15-B-0074<br>15-B-0076<br>15-P-0167<br>15-P-0170<br>15-P-0253 | 15       | 18       | 27.0        | 20        | 15                               | 95.0                          |
| *15-P-0007<br>15-P-0245                                                                                                                      | 15       | 18       | 30          | 20        | 16                               | 98.0                          |
| 15-P-0215                                                                                                                                    | 15       | 19.5     | 28.8        | 20        | 15                               | 98.3                          |
| 15-P-0166                                                                                                                                    | 14       | 19       | 30          | 20        | 15                               | 98.0                          |
| 15-P-0003                                                                                                                                    | 15       | 19.5     | 30          | 20        | 15                               | 99.5                          |
| *15-B-0002<br>15-P-0001                                                                                                                      | 15       | 15       | 28.8        | 16        | 13                               | 87.8                          |
| 15-1-0180                                                                                                                                    | 12       | 18       | 17.4        | 8         | 8                                | 63.4                          |
| 15-1-0181                                                                                                                                    | 12       | 18       | 18.6        | 8         | 8                                | 64.6                          |
| 15-P-0295                                                                                                                                    | 14       | 19       | 29          | 20        | 12                               | 95                            |
| 15-2-0165                                                                                                                                    | 15       | 18       | 25.2        | 20        | 15                               | 93.2                          |

| Publication No.         | Planning     | Evidence     | Supervision    | Reporting    | Post reporting/<br>data accuracy | Compliance<br>review<br>score |
|-------------------------|--------------|--------------|----------------|--------------|----------------------------------|-------------------------------|
| 15-P-0300               | 15           | 19           | 30             | 18           | 14                               | 96.0                          |
| *15-P-0020<br>15-P-0136 | 14.5         | 19.5         | 30             | 20           | 15                               | 99.0                          |
| 15-P-0290               | 15           | 19.5         | 30             | 14           | 15                               | 93.5                          |
| 15-4-0072               | 15           | 19.5         | 29.4           | 20           | 15                               | 98.9                          |
| 15-P-0299               | 15           | 20           | 30             | 20           | 15                               | 100                           |
| 15-B-0014               | 12           | 19.5         | 30             | 20           | 15                               | 96.5                          |
| 15-P-0293               | 14.5         | 20           | 25.95          | 20           | 14                               | 94.5                          |
| 15-1-0021               | 10           | 20           | 26.7           | 14           | 6                                | 76.7                          |
| 15-P-0152               | 15           | 19.5         | 30             | 20           | 14                               | 98.5                          |
| 15-P-0137               | 14.5         | 20           | 30             | 20           | 15                               | 99.5                          |
| 15-P-0184               | 15           | 18           | 30             | 20           | 8                                | 91                            |
| 15-P-0198               | 15           | 19           | 29.4           | 20           | 15                               | 98.4                          |
| 15-P-0279               | 15           | 20           | 30             | 20           | 15                               | 100                           |
| 15-P-0260               | 13.5         | 17           | 25.9           | 18           | 10.5                             | 84.9                          |
| 15-P-0156               | 9.5          | 17           | 24.6           | 20           | 14                               | 85.1                          |
| 15-P-0276               | 15           | 20           | 30             | 20           | 15                               | 100                           |
| 15-P-0064               | 14           | 20           | 30             | 20           | 15                               | 99                            |
| 15-P-0032               | 15           | 20           | 29.4           | 17           | 12                               | 93.4                          |
| 15-P-0274               | 10           | 20           | 27.8           | 18           | 15                               | 90.8                          |
| 15-P-0277               | 15           | 20           | 30             | 20           | 15                               | 100                           |
| 15-P-0280               | 15           | 15           | 30             | 20           | 15                               | 95                            |
| 15-P-0172               | 15           | 19           | 30             | 20           | 15                               | 99                            |
| 15-P-0221               | 15           | 19           | 24.4           | 20           | 12                               | 90.4                          |
| 15-P-0101               | 14           | 20           | 30             | 20           | 15                               | 99                            |
| 15-P-0169               | 12           | 20           | 27             | 20           | 15                               | 94                            |
| 15-P-0099               | 15           | 20           | 29.4           | 12           | 9                                | 85.4                          |
| 15-P-0046               | 15           | 10           | 27             | 20           | 15                               | 87                            |
| 15-P-0115               | 15           | 20           | 30             | 20           | 15                               | 100                           |
| <b>Total</b>            | <b>669.5</b> | <b>883.0</b> | <b>1332.15</b> | <b>875.0</b> | <b>646.5</b>                     | <b>4404.20</b>                |
| <b>Average</b>          | <b>14.55</b> | <b>19.20</b> | <b>28.96</b>   | <b>19.02</b> | <b>14.05</b>                     | <b>94.0</b>                   |
| <b>No. of Reports</b>   | <b>46</b>    |              |                |              |                                  |                               |

\*Multiple reports were issued for a few assignments scored during FY 2015. For the purpose of developing averages, these reports are treated as one report instead of multiple reports.

***OIG Reports Reviewed With Project Quality Scorecards–FY 2015***

| <b>Publication No.</b> | <b>Assignment No.</b> | <b>Title</b>                                                                                                                                            |
|------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| 15-P-0013              | OPE-FY11-0026         | No Significant Residual Contamination Found at Deleted Superfund Sites, but Security Fences Were Damaged at Some Sites                                  |
| 15-P-0168              | OPE-FY12-0011         | EPA Should Update Guidance to Address the Release of Potentially Harmful Quantities of Asbestos That Can Occur Under EPA's Asbestos Demolition Standard |
| 15-P-0006              | OPE-FY12-0009         | Enhanced EPA Oversight Needed to Address Risks From Declining Clean Air Act Title V Revenues                                                            |

## ***OIG Project Quality Scorecard Results–FY 2015***

| <b>Publication No.</b> | <b>Planning</b> | <b>Fieldwork</b> | <b>Evidence</b> | <b>Supervision</b> | <b>Draft report preparation and timeliness</b> | <b>Report communication</b> | <b>Total assignment score</b> |
|------------------------|-----------------|------------------|-----------------|--------------------|------------------------------------------------|-----------------------------|-------------------------------|
| 15-P-0013              | 1.0             | 4.0              | 3.5             | 4.9                | 8.0                                            | 8.6                         | 30                            |
| 15-P-0168              | 2.0             | 3.0              | 3.0             | 4.8                | 8.0                                            | 8.4                         | 29.2                          |
| 15-P-0006              | 2.0             | 4.0              | 3.5             | 5.0                | 8.0                                            | 8.5                         | 31.0                          |
| <b>Total</b>           | <b>5.0</b>      | <b>11.0</b>      | <b>10.0</b>     | <b>14.7</b>        | <b>24.0</b>                                    | <b>25.5</b>                 | <b>90.2</b>                   |
| <b>Average</b>         | <b>1.7</b>      | <b>3.7</b>       | <b>3.3</b>      | <b>4.9</b>         | <b>8.0</b>                                     | <b>8.5</b>                  | <b>30.1</b>                   |
| <b>No. of Reports</b>  | <b>3</b>        |                  |                 |                    |                                                |                             |                               |