



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.