

Audit Report Resolution

Status Report on Perpetual Inventory of Reports in Resolution Process for Semiannual Period Ending September 30, 2002

<i>Report Category</i>	<i>No. of Reports</i>	<i>Report Issuance (Dollar Value in Thousands)</i>		<i>Report Resolution Costs Sustained (Dollar Value in Thousands)</i>	
		<i>Questioned Costs</i>	<i>Recommended Efficiencies</i>	<i>To Be Recovered</i>	<i>As Efficiencies</i>
A. For which no management decision was made by April 1, 2002*	93	\$45,624	\$32,190		
B. Which were issued during the reporting period	168	10,769	158		
C. Which were issued during the reporting period that required no resolution	114	0	0		
Subtotals (A + B - C)	147	56,393	32,348		
D. For which a management decision was made during the reporting period	63	1,516	28,726	\$1,403	\$0
E. For which no management decision was made by September 30, 2002	84	54,877	3,622		
Reports for which no management decision was made within six months of issuance	38	43,975	3,465		

Any difference in number of reports and amounts of questioned costs or recommended efficiencies between this report and our previous semiannual report results from corrections made to data in our audit tracking system.

***Status of Management
Decisions on IG Reports***

This section presents statistical information as required by the Inspector General Act Amendments of 1988 on the status of EPA management decisions on reports issued by the OIG involving monetary recommendations.

As presented, information contained in Tables 1 and 2 cannot be used to assess results of reviews performed or controlled by this office. Many of the reports were prepared by other Federal auditors or independent public accountants. EPA OIG staff do not manage or control such assignments. Auditees frequently provide additional documentation to support the allowability of such costs subsequent to report issuance. We expect that a high proportion of unsupported costs may not be sustained.

Table 1 -- Inspector General Issued Reports With Questioned Costs for Semiannual Period Ending September 30, 2002

Report Category	Number of Reports	Questioned Costs* (Dollar Value in Thousands)	Unsupported Costs (Dollar Value in Thousands)
A. For which no management decision was made by April 1, 2002**	37	\$45,624	\$15,936
B. New reports issued during period	14	10,769	2,734
Subtotals (A + B)	51	56,393	18,670
C. For which a management decision was made during the reporting period	16	1,516	1,330
(i) Dollar value of disallowed costs	12	1,403	1,272
(ii) Dollar value of costs not disallowed	4	113	58
D. For which no management decision was made by September 30, 2002	35	54,877	17,340
Reports for which no management decision was made within six months of issuance	20	32,833	14,606

* Questioned costs include the unsupported costs.

**Any difference in number of reports and amounts of questioned costs or recommended efficiencies between this report and our previous semiannual report results from corrections made to data in our audit tracking system.

Table 2 -- Inspector General Issued Reports With Recommendations That Funds Be Put To Better Use for Semiannual Period Ending September 30, 2002

Report Category	Number of Reports	Dollar Value (In Thousands)
A. For which no management decision was made by April 1, 2002	5	\$32,190
B. Which were issued during the reporting period	2	126
Subtotals (A + B)	7	32,348
C. For which a management decision was made during the reporting period	2	28,726
(i) Dollar value of recommendations from reports that were agreed to by management	0	0
(ii) Dollar value of recommendations from reports that were not agreed to by management	2	28,726
(iii) Dollar value of non-awards or unsuccessful bidders	0	0
D. For which no management decision was made by September 30, 2002	5	3,622
Reports for which no management decision was made within six months of issuance	2	3,211

Audits With No Final Action As Of September 30, 2002 Which Are Over 365 Days Past OIG Report Issuance Date		
Audits	Total	Percentage
Programs	23	17
Assistance Agreements	76	57
Contract Audits	18	14
Single Audits	16	12
Financial Statement Audits	0	0
TOTAL	133	100

Summary of Investigative Results

<i>Summary Of Investigative Activities</i>	Prosecutive and Administrative Actions	Terminations Suspension Written Warnings New Procedures Suspension & Debarments Recoveries Cost Savings TOTAL	2 1 2 1 6 2 1 15
Pending Investigations as of March 31, 2002	163	In this period, investigative efforts resulted in 7 convictions and 26 indictments (does not include indictments obtained in cases in which we provided investigative assistance). Fines and recoveries, including those associated with civil actions, amounted to \$1 million. Fifteen administrative actions were taken as a result of investigations.	
New Investigations Opened This Period	60		
Investigations Closed This Period	42		
Pending Investigations as of September 30, 2002	181		

Profiles of Pending Investigations by Type

General EPA Programs
Total Cases = 128

Superfund
Total Cases = 53