

Audit Report Resolution

Status Report on Perpetual Inventory of Reports in Resolution Process for Semiannual Period Ending September 30, 2001

Report Category	No. of Reports	Report Issuance (\$ in Thousands)		Report Resolution Costs Sustained (\$ in Thousands)	
		Questioned Costs	Recommended Efficiencies	To Be Recovered	As Efficiencies
A. For which no management decision was made by April 1, 2001*	85	\$107,747	\$253	0	0
B. Which were issued during the reporting period	239	5,010	31,911	0	0
C. Which were issued during the reporting period that required no resolution	133	0	0	0	0
Subtotals (A + B - C)	191	112,757	32,164	0	0
D. For which a management decision was made during the reporting period	70	61,144	0	\$41,201	0
E. For which no management decision was made by September 30, 2001	121	51,613	32,164	0	0
F. Reports for which no management decision was made within 6 months of issuance	33	46,656	253	0	0

*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 OIG 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, 2001

Report Category	No. of Reports	Questioned Costs * (\$ in Thousands)	Unsupported Costs (\$ in Thousands)
A. For which no management decision was made by April 1, 2001 **	39	\$107,747	\$35,702
B. New reports issued during period	27	5,010	1,488
Subtotals (A + B)	66	112,757	37,190
C. For which a management decision was made during the reporting period	25	61,144	21,519
i. Dollar value of disallowed costs	17	41,201	12,914
ii Dollar value of costs not disallowed	8	19,943	8,605
D. For which no management decision was made by September 30, 2001	41	51,613	15,671
E. Reports for which no management decision was made within 6 months of issuance	16	46,656	14,183

0 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, 2001

Report Category	No. of Reports	Dollar Value (\$ in Thousands)
A. For which no management decision was made by April 1, 2001*	1	\$253
B. Which were issued during the period	4	31,911
Subtotals (A + B)	5	32,164
C. For which a management decision was made during the reporting period	0	0
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	0	0
iii. Dollar value of non-awards or unsuccessful bidders	0	0
D. For which no management decision was made by September 30, 2001	5	32,164
E. Reports for which no management decision was made within 6 months of issuance	1	253

* 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.

Audits	Total	Percentage
Programs	26	19
Assistance Agreements	84	61
Contract Audits	17	13
Single Audits	7	5
Financial Statement Audits	3	2
TOTAL	137	100

Summary of Investigative Results

<i>Summary Of Investigative Activities</i>	Prosecutive and Administrative Actions	Resignations New Procedures Compliance Agreements Reprimands Suspension & Debarment Recoveries Other	1 3 1 6 10 5 4	
Pending Investigations as of March 31, 2001	160	In this period, investigative efforts resulted in 11 convictions and 10 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 \$3.1 million. Thirty administrative actions were taken as a result of investigations.		
New Investigations Opened This Period	29		TOTAL	30
Investigations Closed This Period	29			
Pending Investigations as of September 30, 2001	160			

Profiles of Pending Investigations by Type

General EPA Programs
Total Cases = 102

Superfund
Total Cases = 58

