



At a Glance

Why We Did This Project

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 Audit and Evaluation report annually on systemic issues identified during referencing and compliance monitoring reviews, and make observations on compliance with GAGAS and 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 Assurance Review of EPA OIG Reports Issued in Fiscal Year 2017

What We Found

Internal reviews of OIG reports issued in fiscal year (FY) 2017 found that the reports complied with GAGAS and substantially complied with all OIG policies and procedures. The external peer review also found that the OIG's system of quality control was suitably designed and complied with to provide the EPA OIG with reasonable assurance of performing and reporting audits in conformity with GAGAS.

OIG audit reports issued in FY 2017 demonstrated high levels of compliance with OIG quality assurance procedures and received average compliance scores of nearly 94 percent. Issues identified in FY 2016 have been addressed.

OIG offices took actions during FY 2017 to address issues identified in the quality assurance report for FY 2016 reports. For example, a review of FY 2017 reports found that teams are generally holding regular meetings with the agency to provide updates on audits. Teams have also increased their compliance with requirements related to the project guide and improved the quality of indexing. Further, the results of the peer review of the EPA OIG conducted by the Department of Defense OIG did not identify concerns in any of these areas. The compliance monitoring and peer review results demonstrate a high level of compliance with GAGAS and OIG procedures.

The FY 2017 compliance monitoring reviews indicated one systemic issue: some assignments exceeded estimated staff and calendar days, and revisions to estimated milestones were not always approved and documented. For example, six of the 47 reports reviewed exceeded the approved estimated staff days by more than 30 percent. GAGAS identifies timeliness as one of the seven report quality elements. When reports are not timely, their relevance and usefulness can be diminished.

Recommendation for Improvement

We recommend that the Assistant Inspector General for Audit and Evaluation take action to have the OIG's *Project Management Handbook* updated to clarify (a) what key information regarding assignment calendar days and staff days must be approved, (b) when revisions are needed to the key information, (c) who can approve revisions to key information, and (d) how key information and revisions are to be documented.

Assistant Inspector General Response

The Assistant Inspector General for Audit and Evaluation agreed with the findings and recommendation, and indicated revisions to the *Project Management Handbook* will be completed by September 30, 2018.