October 14, 2020

MEMORANDUM

SUBJECT: Corrective Action Plan for Inspector General Report No. 18-P-0239, *The EPA Asserts Statutory Law Enforcement Authority to Protect Its Administrator but Lacks Procedures to Assess Threats and Identify the Proper Level of Protection*, September 4, 2018

FROM: Susan Parker Bodine

TO: Sean O’Donnell, Inspector General

Thank you for the opportunity to respond to the only unresolved issue related to the subject audit report, Recommendation 6, as outlined in the Office of Inspector General’s memorandum dated May 19, 2020. For Recommendation 6, the OIG requested that the EPA determine the amount of overtime improperly authorized and identify the amounts as improper payments. In the report, the OIG estimated this amount to be just over $106,500. Based on a review of PeoplePlus (reflecting overtime claimed) and Compass Data Warehouse (reflecting overtime actually paid), OECA proposed reporting improper payments of just over $54,000 to the Office of the Chief Financial Officer to include in its 2020 Agency Financial Report. The OIG correctly determined that OECA’s analysis was based on overtime approved after the hours were worked, rather than the advanced authorization of overtime. OECA agreed to review the Requests for Overtime Authorization (Form 2560-7), however, those records – hard copies located in office files – were inaccessible due to restrictions related to COVID-19.

OECA has now obtained and reviewed the *Requests for Overtime Authorization (Form 2560-7)*, conferred with Office of the Chief Financial Officer (OCFO), and agreed that $96,866.17 is the amount OECA recommends for inclusion in the 2020 Agency’s Financial Report. This amount reflects instances when either no Form 2570-6 was submitted, or the request was incorrectly approved (see below). Notably, the Requests for Overtime are estimates of the amount of overtime needed for the upcoming pay period and the overtime actually worked was properly paid (as reflected in PeoplePlus and Compass Data Warehouse).

Summary of Overtime Requests

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 2560-7 approval incorrect but PeoplePlus approval correct</td>
<td>$12,042.29</td>
</tr>
<tr>
<td>Form 2560-7 &amp; PeoplePlus approval was incorrect</td>
<td>$14,730.92</td>
</tr>
<tr>
<td>No Form 2560-7 submitted &amp; PeoplePlus approval correct</td>
<td>$35,373.64</td>
</tr>
<tr>
<td>No Form 2560-7 submitted &amp; PeoplePlus approval incorrect</td>
<td>$34,719.32</td>
</tr>
<tr>
<td>Total Improper Balance</td>
<td>$96,866.17</td>
</tr>
</tbody>
</table>
Both OECA and OCFO believe the revised overtime amount, $96,866.17, more accurately reflects the review conducted by the OIG, and satisfies the intent of the OIG’s Recommendation. Accordingly, the agency requests this corrective action be closed.

Contact Information

If you have any questions regarding this response, please contact OECA’s Audit Follow-Up Coordinator Gwendolyn Spriggs at (spriggs.gwendolyn@epa.gov).

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