



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
INSPECTOR GENERAL

February 8, 2021

MEMORANDUM

SUBJECT: Notification of Audit:
EPA's Grant Flexibilities Due to the Coronavirus Pandemic
Project No. OA-FY21-0108

FROM: Michael Davis, Director
Efficiency Directorate
Office of Audit

A handwritten signature in black ink that reads "Michael D. Davis".

TO: Donna Vizian, Acting Assistant Administrator
Office of Mission Support

The Office of Inspector General for the U.S. Environmental Protection Agency plans to begin fieldwork on the subject audit to examine the EPA's implementation of the grant flexibilities permitted by the Office of Management and Budget due to the coronavirus pandemic—that is, the SARS-CoV-2 virus and resultant COVID-19 disease. This audit also addresses the following top management challenge for the Agency, as identified in our [EPA's FYs 2020–2021 Top Management Challenges](#) report, issued July 21, 2020: maintaining operations during pandemic responses.

The OIG's objective is to determine the extent to which the EPA has implemented the coronavirus pandemic-related grant flexibilities permitted by the Office of Management and Budget. Specifically, we will assess the extent to which the EPA, as a result of the coronavirus pandemic:

- Modified workplans, adjusted budgets, and extended periods of performance for grants.
- Granted administrative relief or continued to compensate grant recipients whose work had been interrupted.
- Provided regulatory exceptions on a case-by-case basis.

The OIG plans to conduct work within the Office of Mission Support, the Office of Grants and Debarment, and other program offices and regions as deemed necessary. As part of our assignment we also plan to assess whether approved grant flexibilities could or did delay or otherwise impact a grantee's completion of work intended to address environmental problems or concerns. Applicable generally accepted government auditing standards will be used in conducting our audit. The anticipated benefits of this audit are improved operational efficiency and effectiveness.

We will contact you to arrange a mutually agreeable time to discuss our objective. We would also be particularly interested in any areas of concern that you may have. We will answer any of your questions about the audit process, reporting procedures, methods used to gather and analyze data, and what we

should expect of each other during the audit. Throughout the audit, we will provide updates on a regular basis.

To expedite our audit, please be ready to provide lists of the following information at the entrance conference:

- In-process investigations or legal proceedings that relate to EPA's implementation of OMB's grant flexibilities and exceptions due to the coronavirus pandemic.
- Points of contact within the Office of Mission Support and Office of Grants and Debarment who have responsibilities covering coronavirus pandemic-related grant flexibilities.
- Regulations, policies, procedures, and guidance documents used to manage and award grant flexibilities during the coronavirus pandemic.
- Grants that have been allowed flexibilities or exceptions due to the coronavirus pandemic. The following details should be provided for each grant in this list:
 - Grant number.
 - Program office or region.
 - Grant specialist.
 - Project officer.
 - Grantee name.
 - Grantee contact information.
 - Period of performance.
 - Award amount.
 - Amount expended, as of the date the information is pulled.
 - Specific coronavirus pandemic-related flexibility awarded.
 - Any other information maintained by the Agency concerning the awarded flexibility or exceptions made due to the coronavirus pandemic.

We respectfully note that the OIG is authorized by the Inspector General Act of 1978, as amended, to have timely access to personnel and all materials necessary to complete its objectives. We will request that you immediately resolve the situation if an Agency employee or contractor refuses to provide requested materials to the OIG or otherwise fails to cooperate with the OIG. We may report unresolved access matters to the Administrator and include the incident in the *Semiannual Report to Congress*.

We will post this memorandum on our public website at www.epa.gov/oig.

cc: Dan Utech, Chief of Staff
Wesley J. Carpenter, Deputy Chief of Staff
Avi Garbow, Special Advisor to the Administrator
David Zeckman, Associate Deputy Assistant Administrator for Mission Support
Wesley J. Carpenter, Deputy Assistant Administrator for Administration and Resources
Management, Office of Mission Support
Michael Osinski, Acting Director, Office of Grants and Debarment, Office of Mission Support
Dan Coogan, Acting Director, Office of Resources and Business Operations,
Office of Mission Support
Mitchell Hauser, Audit Follow-Up Coordinator, Office of Mission Support

Andrew LeBlanc, Agency Follow-Up Coordinator
José Kercado, Backup Agency Follow-Up Coordinator
Lindsay Hamilton, Associate Administrator for Public Affairs
Lance McCluney, Director, Office of Administrative and Executive Services,
Office of the Administrator
Regional Audit Follow-Up Coordinators, Regions 1–10
Sean W. O'Donnell, Inspector General
Charles J. Sheehan, Deputy Inspector General
Edward S. Shields, Associate Deputy Inspector General
Benjamin May, Chief of Staff and Acting Counsel to the Inspector General
Katherine Trimble, Assistant Inspector General for Audit
Rashmi Bartlett, Acting Assistant Inspector General for Evaluation
Helina P. Wong, Assistant Inspector General for Investigations
Stephanie L. Wright, Assistant Inspector General for Management
Christine El-Zoghbi, Deputy Assistant Inspector General for Evaluation
Susan Barvenik, Associate Deputy Counsel to the Inspector General
James Hatfield, Associate Deputy Assistant Inspector General for Audit
Richard J. Eyermann, Director, Mission Support Directorate, Office of Audit,
Office of Inspector General
Jennifer Kaplan, Deputy Assistant Inspector General for Congressional and Public Affairs
Jeffrey Lagda, Congressional and Media Liaison, Office of Inspector General