




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

OFFICE OF
INSPECTOR GENERAL

November 4, 2014

MEMORANDUM

SUBJECT: Project Notification:
Review of EPA's Compliance With Improper Payments Elimination and Recovery Act
of 2010 During Fiscal Year 2014
Project No. OA-FY15-0032

FROM: Janet Kasper, Director 
Contracts and Assistance Agreement Audits
Office of Audit

TO: David Bloom
Acting Chief Financial Officer

The Office of Inspector General (OIG) of the U.S. Environmental Protection Agency (EPA) is beginning an audit of the EPA's reporting of improper payments during fiscal year 2014. Improper payment legislation and Office of Management and Budget (OMB) Memorandum M-15-02 require that the OIG evaluate the accuracy and completeness of agency reporting and the agency's performance in reducing and recapturing improper payments. Our audit will focus on these requirements. Applicable generally accepted government auditing standards will be used in conducting our project.

We would like to meet with you during the week of November 17, 2014, to discuss the purpose and objective of our audit. We will contact the audit liaison to arrange a specific time and date for the meeting. During the meeting, we will answer any questions you have about the audit process, and we will discuss our methodology. The OIG has 180 days from the issuance of the annual financial report to issue a report on compliance with the act.

To ensure the success and timely completion of this project, please provide the following information to Mary Anne Strasser prior to the initial meeting:

1. A listing of staff that are responsible for reporting or consolidating 2014 improper payment information.
2. An advance draft copy of the 2014 Annual Financial Report section on improper payments.
3. Spreadsheets used to consolidate improper payment totals.
4. OMB approval for the EPA's sampling plan.

We respectfully note that the OIG is authorized by the Inspector General Act of 1978 to have timely access to personnel and all materials necessary to complete its objective. We will request your resolution if an agency employee or contractor refuses to provide requested records 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.

I will supervise this project and the Project Manager will be Mary Anne Strasser. Should you or your staff have any questions, please contact me at (312) 886-3059 or kasper.janet@epa.gov, or Mary Anne Strasser at (303) 312-6972 or strasser.maryanne@epa.gov.

cc: Mark Hague, Acting Deputy Chief Financial Officer
Barbara Freggens, Audit Follow-Up Coordinator, Office of the Chief Financial Officer
Brian Webb, Audit Follow-Up Coordinator, Office of Financial Management,
Office of the Chief Financial Officer
Lisa Maass, Audit Follow-Up Coordinator, Office of Acquisition Management,
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