



U.S. ENVIRONMENTAL PROTECTION AGENCY

OFFICE OF INSPECTOR GENERAL



Quality Control Review of EPA Office of Inspector General Reports Issued in Fiscal Year 2013

Report No. 14-N-0358

September 25, 2014



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Abbreviations

EPA	U.S. Environmental Protection Agency
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
OA	Office of Audit
OIG	Office of Inspector General
OPE	Office of Program Evaluation
PLD	Product Line Director
PM	Project Manager
PMH	<i>Project Management Handbook</i>

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At a Glance

Why We Did This Review

The purpose of this review was to report on compliance with the set of criteria the Office of Inspector General (OIG) of the U.S. Environmental Protection Agency (EPA) uses to ensure quality in reports issued by its Office of Audit and Office of Program Evaluation for consistency with generally accepted government auditing standards. We also sought to assess any trends or issues related to possible non-compliance with quality standards and identify areas in which quality processes can be improved.

This report addresses the following EPA goal or cross-agency strategy:

- *Embracing EPA as a high-performing organization.*

Send all inquiries to our public affairs office at (202) 566 2391 or visit www.epa.gov/oig.

The full report is at:
www.epa.gov/oig/reports/2014/20140925-14-N-0358.pdf

Quality Control Review of EPA Office of Inspector General Reports Issued in Fiscal Year 2013

What We Found

During fiscal year 2013, the OIG continued to make improvements regarding documentation of workpaper reviews. Supervisory reviews were better documented, including the supporting workpapers for the draft and final reports. In addition, staff are responding to the Product Line Director and Project Manager comments, and clearance by the Product Line Director/Project Manager is documented in the review sheets and notes.

Monitoring of quality controls is an ongoing, periodic assessment of work to ensure compliance with the OIG's system of quality control.

Nonetheless, we noted the following areas where improvements should be made:

- Workpapers should not be unnecessarily lengthy.
- Indexing should be updated at various stages.
- Use of draft agency documents should be better managed and attributed.
- Dates used to define the scope of work should be more standardized.

Suggestions for Improvement

We suggest that the OIG reinforce to staff the *Project Management Handbook* requirements to:

- Include as part of the workpaper preparation and review processes that each workpaper addresses only one audit or evaluation step or sub-step.
- Include the proper elements on indexing.
- Specify that reports should clearly attribute draft sources and verify that the sources contain the most up-to-date information.
- Properly report the beginning and end dates for all reports.



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

OFFICE OF
INSPECTOR GENERAL

September 25, 2014

MEMORANDUM

SUBJECT: Quality Control Review of EPA Office of Inspector General Reports
Issued in Fiscal Year 2013
Report No. 14-N-0358

FROM: Aracely Nunez-Mattocks, Chief of Staff

TO: Charles Sheehan, Deputy Inspector General

This is our report on assessing adherence to quality control elements in fiscal year 2013 reports issued by the U.S. Environmental Protection Agency (EPA) Office of Inspector General (OIG) in terms of compliance with generally accepted government auditing standards (GAGAS). This report covers reports issued by the OIG's Office of Audit and Office of Program Evaluation.

This report, as with prior quality control review reports, offers observations and makes suggestions for improvement to you that will enhance and strengthen the OIG's project execution processes and provide opportunities for improving adherence to quality control elements within the OIG. The reports scored during this fiscal year 2013 review are included in appendices A through D. The focus of this report was on quality control elements of Planning (Preliminary Research), Field Work, Evidence, Supervision and Reporting (Timeliness and Readability).

cc: Kevin Christensen, Acting Assistant Inspector General for Audit
Carolyn Copper, Assistant Inspector General for Program Evaluation

✓	Deputy Inspector General Agrees with Suggestions for Improvement
	Deputy Inspector General Disagrees with Suggestions for Improvement

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Chapter 1

Introduction

Purpose

The purpose of this review is to report on compliance with the set of criteria the Office of Inspector General (OIG) of the U.S. Environmental Protection Agency (EPA) uses to measure adherence to quality control elements in reports issued by its Office of Audit (OA) and Office of Program Evaluation (OPE) for consistency with generally accepted government auditing standards (GAGAS). We also sought to assess any trends or issues related to and identify areas in which processes can be improved. OIG quality control criteria were applied to 40 OA and 22 OPE reports issued from October 1, 2012, through September 30, 2013.¹

Background

The Inspector General Act of 1978, as amended by the Inspector General Reform Act of 2008, requires that federal Inspectors General comply with standards established by the Comptroller General of the United States for audits of federal establishments, organizations, programs, activities and functions. The EPA OIG conducts audits and evaluations in accordance with GAGAS and maintains a system of quality controls to provide the audit organization with reasonable assurance that the organization's products and services, and its personnel, comply with professional standards and applicable legal and regulatory requirements.

In our quality assurance report *Measuring the Quality of Inspector General Reports Issued in Fiscal Years 2008 and 2009* (Report No. 10-N-0134, issued June 2, 2010), we concluded that several recommendations from a February 2008 quality assurance report had been implemented and helped to improve the quality of reports and work processes.

Prior quality assurance reports also include *Assessing the Quality of the Independent Referencing Process During Fiscal Year 2011* (Report No. 12-N-0416, issued April 19, 2012) and *Analysis of Office of Inspector General Policies and Procedures Addressing CIGIE Quality Standards* (Report No. 12-N-0516, issued June 4, 2012). These reports identified various recommendations for improvement to ensure the OIG policies and procedures are current based on the expected review date and improvements to our referencing process that focus on consistency and timeliness. The OIG with this current quality assurance report has resumed annual reporting on systemic issues identified during referencing, along with suggestions for improvement.

¹ There were 45 OA and 23 OPE reports issued during FY 2013, but only 40 OA and 22 OPE reports were scored.

In November 2012, the quality assurance staff, previously located in the Immediate Office of Inspector General, transferred to the OA and OPE. The quality assurance staff (known organizationally as the independent referencers) report to the Deputy Assistant Inspector General and the Assistant Inspector General in their respective offices. The Office of the Chief of Staff has a Planning and Quality Assurance Lead responsible for coordinating with the referencers and reporting on systemic issues identified, and serves as the OIG liaison during external peer reviews.

Measuring Adherence to Quality Control Elements of OIG Reports

As noted in the *Government Auditing Standards* (December 2011), an “...audit organization should analyze and summarize the results of its monitoring processes at least annually, with identification of any systemic issues needing improvement, along with recommendations for corrective action.”

A measuring process should provide a mechanism to evaluate individual products against specific quality criteria. The measuring process should also present the information in a manner that, over time, will allow the OIG to assess trends in adherence to quality control elements so that necessary adjustments can be made to policies, procedures and activities. In December 2012, the Inspector General had signed the revised OIG Policy and Procedure 101, *OIG Project Management Handbook* (PMH). The PMH is the EPA OIG’s guide book for complying with the Inspector General Act of 1978, as amended, and the *Government Auditing Standards*.

The quality control standards used in this project were:

- Documentary reliability of evidence.
- Supervisory reviews of workpapers.
- Readability of reports.
- The December 2012 PMH Revision.

With the revision of the PMH in December 2012, two evaluation forms were used to measure and score the above characteristics: the Quality Scorecard and the Compliance Monitoring Review (CMR). Projects started prior to January 30, 2013, were scored with the quality scorecard. Projects initiated after January 30, 2013, were scored with the CMR. The reports scored with the project quality scorecard are listed in appendix A and the specific manner in which we calculated points shown for the project quality scorecard are in appendix B. The project scored using the CMR are in listed in appendix C and the specific manner in which we calculated points for the CMR are in appendix D.

The project quality scorecard reflects the OIG’s process for monitoring OIG products adherence to most, but not all, of GAGAS. This process is part of the OIG’s overall quality control system. All OIG audits, program evaluations and

other reviews are conducted in accordance with GAGAS unless otherwise noted. The PMH is the OIG’s guide for conducting all reviews in accordance with most, but not all, of GAGAS and other professional standards.

The scoring process encompasses an evaluation of activities from the start of preliminary research (the “kickoff” meeting) to the point that an OIG team submits a draft report to the OIG’s Office of Congressional and Public Affairs for edit. The process includes a measurement for report communication that encompasses the readability, completeness, conciseness and presentation of draft reports.

The project quality scorecard and CMR do not examine compliance with the General Standards such as independence, professional judgment, competence and adherence to Continuing Professional Education requirements. In addition, the project quality scorecard and CMR exclude analysis that includes confirmation of compliance with the sections on Recommendations, Reporting Views of Responsible Officials, and Reporting Confidential and Sensitive Information under the Reporting Standards for Performance Audits.

The scoring categories associated with the quality scorecard are:

Planning	3 points
Field Work	4 points
Evidence	4 points
Supervision	5 points
Draft Report Preparation and Timeliness	8 points
Report Communication	9 points

The categories associated with CMR are:

Planning and Execution	15 points
Evidence	20 points
Supervision	30 points
Reporting	20 points
Post Report/Data Accuracy	15 points

Quality should also be viewed from the perspective of the customer, client or stakeholder. A report that complies with GAGAS and receives an excellent score may not necessarily be useful to the customers, clients or stakeholders. Section 1.05 of GAGAS says that “Audits performed in accordance with GAGAS provide information used for oversight, accountability, transparency and improvements of government programs and operations.”

Currently, there is no method of validating the scoring of reports, such as testing the correlation between the total score and the perceived value and effectiveness of an audit or evaluation. We suggest that quality of the scoring itself should be

validated by factors of report usability such as the percentage of recommendations or dollar amounts sustained or acted upon. If in fact reports are properly planned with supportable findings and actionable recommendations, the ultimate evidence of the report quality will be in the recognized value and usability of the report in accomplishing the objectives.

Scope and Methodology

We reviewed cost and time data stored in the Inspector General Enterprise Management System (known as “IGEMS”) for each of the OIG audit and evaluation projects that were scored for quality. We then reviewed the assignment workpapers in the OIG’s Auto Audit® workpaper systems and the final reports using the scoring form. During the scoring process, we also contacted supervisors as needed on each assignment to obtain additional information. The scoring form measured each assignment as to Planning (Preliminary Research), Field Work, Evidence, Supervision, and Reporting (Timeliness and Readability). The work performed in this review does not constitute an audit conducted in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. We believe these scorecards can be applied to all OIG assignments conducted in accordance with GAGAS. The scorecards should allow for enough variety in impact quality measurement to cover all of our work. However, the limitations of the Scorecard in relation to the full spectrum of GAGAS should be noted.

Our scope covered final GAGAS-compliant reports issued by OA and OPE from October 1, 2012, to September 30, 2013, that were reviewed and scored by the OIG’s quality assurance staff. We did not include reports for which the work was performed by external auditors.

Scoring the Results

The total quality scores are shown in appendices B and D. Each total quality score measures *project* and *report* quality characteristics, including Planning (Preliminary Research), Field Work, Evidence, Supervision, and Reporting (Timeliness and Readability). For the scorecard, the maximum number of points achievable for a draft report issued to the agency is 33 points. For the CMR, the maximum number of points achievable is 100.

During fiscal year (FY) 2013, the Supervision quality characteristics in the OIG project management scorecard remained similar to the quality characteristics identified during FYs 2008 and 2009. The average total project score for FY 2013 was 31.6 points for quality scorecards and 93.0 points for CMRs. The average project quality scorecard scores for Supervision and Evidence during FY 2013 were 4.8 and 3.6, respectively. The average CMR rating for Supervision and Evidence during FY 2013 was 28.6 and 18.5, respectively.

Product Line Directors (PLDs), for example, routinely documented their approval of the project guide prior to the entrance conference. This represents their approval of the project's objectives and scope and methodology. Supervisors also approved their team members' workpapers within 30 days of staff completion. The OIG teams used the discussion document process and held meetings with agency management and staff to discuss the reports, ensure accuracy and tone, and present proposed recommendations. The 40 OA and 22 OPE reports scored in FY 2013 contained 265 recommendations made to the agency, and the agency had accepted 101 of those recommendations (38 percent) as of the final report dates.

Chapter 2

Notable Improvements Made, But Further Opportunities Exist

During FY 2013, the OIG continued to make improvements regarding documentation of workpaper reviews. Supervisory reviews were better documented and included the supporting workpapers for the draft and final reports. In addition, staff are responding to the PLD and Project Manager (PM) comments, and clearance by the PLD/PM is documented in the review sheets and notes.

Many Improvements Made Since Last Quality Assurance Review

Since the last quality assurance review issued on June 2, 2010 (Report No. 10-N-0134), which covered issues regarding FYs 2008 and 2009 reports, the OIG included all recommendations from that report in the 2012 PMH revision. A process was also put in place to capture interim updates to the PMH occurring between formal revisions.

During FY 2013, there were noticeable improvements regarding documentation of workpaper reviews. Supervisory reviews are better documented, and the comments were retained in the workpapers as either a master list or via comment sheets. The supervisory reviews were timelier, as required by the PMH, which requires that workpapers be reviewed monthly. Only three of 55 reports scored using the project quality scorecard in FY 2013 had less than a quality scorecard score of 4.0 for supervision. The average quality scorecard score for supervision was 4.8 in FY 2013. Only one of the seven reports scored using the CMR in FY 2013 had less than a CMR score of 26.0 for supervision. The average CMR score for supervision was 28.6 in FY 2013. Overall, the quality scores for supervision have improved since our assessment during the quality assurance review report issued during FY 2010. The quality improvement measures instilled in the audit and evaluation process provide a direct correlation to higher-quality OIG reports.

Additional Opportunities for Improvement Exist

Despite the improvements discussed above, we noted the following areas where further improvements should be made:

- Workpapers should not be unnecessarily lengthy.
- Indexing should be updated at various stages.
- Use of draft agency documents should be better managed and attributed.
- Dates used to define the scope of work should be more standardized.

Workpaper Preparation

Although improvements have been made since our prior quality assurance review, one area that continues to need attention is maintaining workpapers of reasonable length. Some workpapers continue to have more than the results of one audit or evaluation step or sub-step. They include multiple interviews, emails, documents and analyses. This has a negative impact on the timeliness of independent referencing and supervisory review. Workpapers should not be so lengthy that they impede an effective or timely review, and they should address a specific audit or evaluation step or sub-step as identified in the audit guide. Workpaper and audit documentation is an essential element of audit quality. Workpapers should be clear, concise and easy to follow. Audit and evaluation documentation must contain sufficient and appropriate evidence to support the auditor's or evaluator's findings, and recommendations in the audit or evaluation report. When individual workpapers include multiple interviews, emails, documents and analyses, they become very lengthy and/or overly complex.

As per GAGAS 6.82, audit documentation serves to (1) provide the principal support for the auditors' report, (2) aid auditors in conducting and supervising the audit, and (3) allow for the review of audit quality. In PMH section 1.6, each workpaper should be able to stand on its own and clearly convey the step being addressed from the project guide. Summary workpapers contain a compilation of information from individual audit documents.

Suggestion for Improvement 1: Reinforce to OIG staff the PMH requirement to include as part of the workpaper preparation and review processes that each workpaper be able to stand on its own and clearly convey the step being addressed from the project guide. Upon request, provide training to OIG staff and PLDs on workpaper preparation within the OIG, to include best practice methods identified during our scoring processes.

Report Indexing

Report indexing has improved since reported in the 2010 quality assurance review. As per GAGAS and the PMH, auditors must obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions. GAGAS states that the process of preparing and reviewing audit documentation should allow for the review of audit quality. PMs and PLDs have directed their staffs to more precisely index report statements to supporting documentation. Also, the OIG plans to continue to reemphasize good indexing through training on an as-needed basis.

However, during referencing of draft reports, indexes to supporting information often concerned comments provided by the agency that pertained to the discussion document. In some cases, no further audit work was conducted and the

suggested change by the agency was accepted by the team without any validation. While the purpose of the discussion document is to facilitate discussion with the auditee, changes by the auditee should be supported by appropriate documentary evidence. Also, OIG conclusions or opinions are sometimes not included in the audit workpapers but appear in the audit report with no indexing.

Insufficient indexing of summaries, finding outlines, and spreadsheets is also a concern. In some cases, reports are indexed to summary workpapers or finding outlines that are not cross-indexed to supporting workpapers. In other cases, spreadsheets are not clearly cross-indexed to supporting documentation, or report indexes do not refer to a specific location in a spreadsheet. Both issues result in the need for additional time in referencing.

Suggestion for Improvement 2: Reinforce to OIG staff the PMH requirement on indexing, specifically noting that: (1) OIG conclusions and opinions in the discussion document and final reports, summaries and finding outlines must be indexed to supporting audit workpapers that show the complete facts and rationale for a conclusion or opinion; (2) spreadsheets must be cross-indexed to supporting documentation; and (3) report indexes must refer to a specific location in a spreadsheet.

Use of Draft Agency Documents

While this issue is no longer as prevalent as reported in the 2010 quality assurance review, teams continue to use agency draft documents to support audit conclusions without proper attribution. In some cases, teams use the draft documents as support without further validating the information presented in the OIG draft report to make it current. For example, one report used an EPA document that was identified as a draft for over 5 years and did not identify any updated document on hand from the agency. Audit teams should continue to perform additional audit work as needed to determine whether the issues identified in the agency's draft document are still valid and whether the document was or would ever be published.

As per GAGAS 6.71(a), evidence is sufficient and appropriate when it provides a reasonable basis for supporting the findings or conclusions within the context of the audit objectives. The 2012 PMH was updated so that when indexing refers to documentation marked "draft," the report text must clearly attribute the report statements to the draft source document.

Suggestion for Improvement 3: Reinforce to OIG staff the PMH requirement that attributed draft sources should be checked shortly before referencing and submission of the draft report for comment to verify that the OIG report contains the most up-to-date and current information.

Scope of Work

Teams continue to have problems associated with the consistent use of start and end dates in reports when describing the scope of a project. Audit research, field work and reporting are not distinct phases within the audit cycle and may overlap. These phases are discussed in detail in the PMH. In the PMH, for reporting purposes, and to better define the audit timeframes, the statement to be included in the report describing the scope of work will commence with the preliminary research kick-off meeting with the agency (or, if preliminary research is not conducted, the entrance conference) and will end when the draft report is provided to the agency for comment (or the discussion draft if a draft is not issued). However, teams did not consistently use those dates.

As per GAGAS 6.09, the scope defines the subject matter on which the auditors will assess and report, such as a particular program or aspect of a program, the necessary documents or records, the period of time reviewed, and the locations that will be included. The PMH was updated to inform teams of the correct timeframe measures to be used.

Suggestion for Improvement 4: Reinforce to OIG staff the PMH requirement that audit work is to be cited as beginning with the preliminary research kick-off meeting or entrance conference, and ending on the date the draft report is provided to the agency (or discussion draft, if no official draft is issued).

Other Considerations

Reinforce Importance of Effective Recommendations

Guidance in the PMH could also be improved to remind teams that effective recommendations encourage improvements in the conduct of government programs and operations in accordance with GAGAS 7.28. Because the OIG evaluates and make recommendations to the agency on the programs and functioning of operations, we have a special responsibility to ensure that our recommendations clearly state the actions recommended.

As per GAGAS 7.29, recommendations are effective when they are addressed to parties that have the authority to act and when the recommended actions are specific, practical, cost effective, and measurable. Actions on recommendations are consistent with OIG strategic goals and provide a basis for effective followup.

Suggestion for Improvement 5: Submit an amendment to the PMH for section 4.6 that high quality recommendations should be in accordance with GAGAS 7.28 and 7.29.

OIG Reports Reviewed With Project Quality Scorecards – FY 2013

Publication No.	Assignment No.	Title
13-P-0057	OA-FY12-0333	Status of Corrective Actions in Response to 2008 Report, "Framework for Developing Tribal Capacity Needed in Indian General Assistance Program"
13-P-0028	OA-FY11-0024	Improvements Needed in Estimating and Leveraging Cost Savings and Across EPA
13-P-0161	OPE-FY11-0010	"EPA Needs to Improve Air Emissions Data for the Oil and Natural Gas Production Sector"
13-P-0163	OA-FY12-0107	EPA is Not Recovering All Its Costs of the Lead-Based Paint Fees Program
13-P-0178	OPE-FY11-0012	Improvements Needed in EPA Training and Oversight for Risk Management Program Inspections
13-R-0092	OA-FY12-0162	American Recovery and Reinvestment Act Site Visit of Combined Sewer Overflow Detention Facility, City of Goshen, Indiana
13-P-0168	OPE-FY12-0018	Response to Congressional Request on EPA Enforcement
13-P-0127	OPE-FY12-0010	Congressionally Requested Information on EPA Utilization of Integrated Risk Information System
13-P-0176	OPE-FY12-0012	Results and Benefits Information Is Needed to Support Impacts of EPA's Superfund Removal Program
13-4-0153	OA-FY12-0696	OAM Request - Seagull Environmental
13-4-0116	OA-FY12-0698	Agreed-Upon Procedures Applied to Proposal Submitted Under EPA Solicitation No. SOL-HQ-12-00006 by Toeroek Associates, Inc., Lakewood, Colorado
13-4-0125	OA-FY12-0712	Agreed-Upon Procedures Applied to Proposal Submitted Under EPA Solicitation No. SOL-HQ-12-00005 by Advanced Environmental Management Group, Plymouth, Michigan
13-P-0209	OPE-FY12-0008	Opportunities for EPA-Wide Improvements Identified During Review of a Regional Time and Materials Contract
13-P-0167	OPE-FY11-0021	Efficiency of EPA's Rule Development Process Can Be Better Measured Through Improved Management and Information
13-P-0201	OPE-FY12-0004	The EPA Needs to Improve Management of its School Environmental Health Efforts
13-P-0207	OPE-FY12-0021	Review of Hotline Complaint Regarding Residential Soil Contamination in Cherryvale, Kansas
13-P-0221	OPE-FY10-0012	Better Planning, Execution and Communication Could Have Reduced the Delays in Completing a Toxicity Assessment of the Libby, Montana, Superfund Site
13-P-0264	OPE-FY12-0003	EPA Oversight Addresses Thermal Variance and Cooling Water Permit Deficiencies But Needs to Address Compliance With Public Notice Requirements
13-P-0298	OPE-FY11-0015	Improved Information Could Better Enable EPA to Manage Electronic Waste and Enforce Regulations
13-P-0299	OPE-FY12-0017	Review of Hotline Complaint Concerning the Region 4 Environmental Justice Small Grants Selection Process
13-P-0317	OPE-FY12-0013	EPA's Handling of a Proposed Alternative Method for Measuring Oil and Grease in Wastewater Met Requirements But Controls Need to Be Strengthened
13-P-0349	OPE-FY12-0006	EPA Can Better Address Risks to the Security of the Nation's Drinking Water Through New Authorities, Plans, and Information
13-P-0356	OPE-FY13-0007	Public May Be Making Indoor Mold Cleanup Decisions Based on EPA Tool Developed Only for Research Applications
13-P-0370	OPE-FY12-0024	Limited Oil Spill Funding Since the Enbridge Spill Has Delayed Abandoned Oil Well Cleanups; Emergency Oil Responses Not Impacted
13-P-0364	OPE-FY13-0017	Quick Reaction Report: EPA Must Take Steps to Implement Requirements of Its Scientific Integrity Policy
13-P-0387	OPE-FY12-0001	EPA Can Better Document Resolution of Ethics and Partiality Concerns in Managing Clean Air Federal Advisory Committees
13-P-0162	OA-FY12-0056	EPA Facility Space Management to Optimize Occupancy and Cost

Publication No.	Assignment No.	Title
13-P-0152	OA-FY12-0084	EPA Could Improve Contingency Planning for Oil and Hazardous Substance Response
13-4-0154	OA-FY12-0711	OAM Request - SES Inc.
13-P-0200	OA-FY11-0267	Improvements Needed in EPA's Smartcard Program to Ensure Consistent Physical Access Procedures and Cost Reasonableness
13-P-0177	OA-FY13-0085	U.S. Chemical Safety and Hazard Investigation Board Complied With Reporting Requirements of the Improper Payments Elimination and Recover Act
13-P-0175	OA-FY13-0055	Corrective Action Plan Needed in Order to Fully Comply With the Improper Payments Elimination and Recovery Act
13-4-0296	OA-FY12-0497	Labor-Charging Practices at the New Mexico Environment Department
13-R-0297	OA-FY12-0198	Air Quality Objectives for the Baton Rouge Ozone Nonattainment Area Not Met Under EPA Agreement 2A-96694301 Awarded to the Railroad Research Foundation
13-P-0145	OA-FY12-0306	New Procedures Aided Region 5 in Reducing Unliquidated Obligations
13-1-0054	OA-FY12-0400	Audit of EPA's Fiscal 2012 and 2011 Consolidated Financial Statements
13-P-0208	OA-FY11-0594	EPA Should Increase Fixed Price Contracting for Remedial Actions
13-P-0128	OA-FY12-0492	Audit Follow-up Process Needed for the Chemical Safety and Hazard Investigation Board
13-R-0367	OA-FY12-0258	ARRA Cooperative Agreement 2A-97706701 Awarded to Grace Hill Settlement House
13-P-0366	OA-FY13-0047	The EPA Needs to Improve Timeliness and Documentation of Workforce and Workload Management Corrective Actions
13-R-0321	OA-FY12-0260	Projected Emission Reductions Overstated and Buy American Requirements Not Met Under EPA Award to the Tennessee Department of Transportation
13-R-0353	OA-FY11-A-0061	Examination of Costs Claimed Under EPA Cooperative Agreements 2A-96104501 and 2A-96107201 Awarded Under the Recovery Act to Chelsea Collaborative Inc., Chelsea, Massachusetts
13-4-0262	OA-FY12-0697	Agreed-Upon Procedures Applied to Proposal Submitted Under EPA Solicitation No. SOL-HQ-12-00006 by Booz Allen Hamilton, Inc., McLean, Virginia
13-P-0308	OA-FY13-0076	Limitations on the EPA's Authority Under the Safe Drinking Water Act Resulted in Unaddressed Concerns at a Tribal Drinking Water Plant
13-P-0430	OA-FY13-0293	Implementation Plan With Cost Sharing Methodology Needed for Region 8 Senior Environmental Employee Work on Lead Risk Reduction
13-R-0413	OA-FY10-A-0208	American Recovery and Reinvestment Act Site Visit of Yauco - La Jurada Community Distribution System, Yauco, Puerto Rico
13-P-0341	OA-FY13-A-0203	Lead Remediation Association of America
13-P-0271	OA-FY12-0480	Improved Internal Controls Needed in the Gulf of Mexico Program Office
13-P-0337	OA-FY12-0513	U. S. Chemical Safety and Hazard Investigation Board Investigation Needs to Complete More Timely Investigations
13-P-0398	OA-FY12-0494	Improved Contract Administration Needed for the Customer Technology Solutions Contract
13-P-0363	OA-FY13-0013	The EPA Should Improve Chemical Fume Hood Testing Oversight to Reduce Health and Safety Risk
13-P-0373	OA-FY13-0009	The EPA Should Improve Monitoring of Controls in the Renewable Fuel Standard Program
13-P-0220	OMS-FY12-0012	Review of Hotline Complaint on EPA's Pre-Award Activities for Multiple Award Contracts at the National Computer Center
13-P-0252	OMS-FY11-0004	Improvements Needed to Secure IT Assets at EPA Owned Research Facilities
13-P-0359	OMS-FY12-0002	Controls Over EPA's Compass Financial System Need to Be Improved

OIG Project Quality Scorecard Results – FY 2013

Publication No.	Elapsed Days from Kickoff to OCPA	Planning	Field Work	Evidence	Supervision	Draft Report Preparation and Timeliness	Report Communication	Total Assignment Score
13-P-0057	124.0	3.0	4.0	4.0	5.0	8.0	8.3	32.3
13-P-0028	364.0	2.0	4.0	3.5	5.0	8.0	7.0	29.5
13-P-0161	435.0	3.0	4.0	3.5	5.0	8.0	9.0	32.5
13-P-0163	201.0	2.0	4.0	3.9	4.8	8.0	9.0	31.7
13-P-0178	421.0	2.0	4.0	4.0	5.0	8.0	9.0	32.0
13-R-0092	141.0	3.0	3.0	3.8	4.6	7.0	9.0	30.4
13-P-0168	70.0	3.0	4.0	4.0	5.0	8.0	9.0	33.0
13-P-0127	243.0	3.0	4.0	3.5	4.4	7.0	9.0	30.9
13-P-0176	181.0	3.0	4.0	4.0	4.9	8.0	9.0	32.9
13-4-0153	88.0	3.0	3.0	3.7	4.8	8.0	9.0	31.5
13-4-0116	N/A	3.0	4.0	3.8	5.0	8.0	9.0	32.8
13-4-0125	57.0	3.0	3.0	3.9	5.0	8.0	9.0	31.9
13-P-0209	176.0	3.0	4.0	3.5	5.0	8.0	9.0	32.5
13-P-0167	293.0	3.0	4.0	3.5	4.9	8.0	8.8	32.2
13-P-0201	281.0	3.0	3.0	3.5	5.0	8.0	9.0	31.5
13-P-0207	152.0	3.0	4.0	4.0	5.0	8.0	9.0	33.0
13-P-0221	455.0	3.0	4.0	3.5	4.6	8.0	7.8	30.9
13-P-0264	257.0	2.0	3.0	3.5	4.7	8.0	9.0	30.2
13-P-0298	328.0	3.0	4.0	3.5	5.0	8.0	9.0	32.5
13-P-0299	224.0	3.0	4.0	3.5	4.9	8.0	9.0	32.4
13-P-0317	280.0	3.0	4.0	3.5	5.0	8.0	9.0	32.5
13-P-0349	225.0	3.0	4.0	3.5	5.0	8.0	9.0	32.5
13-P-0356	N/A	3.0	4.0	4.0	5.0	8.0	9.0	33.0
13-P-0370	169.0	3.0	4.0	3.5	5.0	8.0	9.0	32.5
13-P-0364	N/A	3.0	4.0	3.5	4.8	8.0	4.7	28.0
13-P-0387	N/A	3.0	4.0	3.5	5.0	8.0	9.0	32.5
13-P-0162	163.0	3.0	4.0	3.6	4.5	8.0	9.0	32.1
13-P-0152	251.0	3.0	4.0	3.7	4.9	8.0	9.0	32.6
13-4-0154	79.0	3.0	3.0	3.8	5.0	8.0	9.0	31.8
13-P-0200	392.0	2.0	4.0	4.0	4.9	8.0	9.0	31.9

Publication No.	Elapsed Days from Kickoff to OCPA	Planning	Field Work	Evidence	Supervision	Draft Report Preparation and Timeliness	Report Communication	Total Assignment Score
13-P-0177	47.0	3.0	3.5	3.7	4.9	7.5	9.0	31.6
13-P-0175	69.0	3.0	4.0	3.7	4.9	8.0	9.0	32.6
13-4-0296	178.0	3.0	4.0	3.8	4.7	8.0	9.0	32.5
13-R-0297	216.0	3.0	4.0	3.8	4.0	8.0	8.6	31.4
13-P-0145	219.0	3.0	4.0	3.9	4.9	8.0	9.0	32.8
13-1-0054	160.0	3.0	4.0	4.0	4.9	6.0	7.0	28.9
13-P-0208	395.0	2.0	4.0	3.5	4.9	8.0	9.0	31.4
13-P-0128	34.0	3.0	1.0	3.5	3.4	8.0	8.4	27.3
13-R-0367	N/A	3.0	4.0	3.9	4.4	8.0	9.0	32.3
13-P-0366	N/A	3.0	4.0	2.8	5.0	8.0	8.9	31.7
13-R-0321	N/A	3.0	4.0	4.0	4.7	8.0	9.0	32.7
13-R-0353	388.0	3.0	4.0	3.9	3.9	8.0	9.0	31.8
13-4-0262	132.0	2.0	3.0	3.5	5.0	8.0	9.0	30.5
13-P-0308	76.0	3.0	4.0	3.5	4.9	8.0	9.0	32.4
13-P-0430	N/A	3.0	4.0	3.5	5.0	7.0	9.0	31.5
13-R-0413	N/A	2.0	4.0	3.9	4.5	7.0	9.0	30.4
13-P-0341	N/A	3.0	4.0	3.8	5.0	8.0	9.0	32.8
13-P-0271	246.0	3.0	4.0	3.8	4.9	8.0	8.6	32.3
13-P-0337	252.0	3.0	4.0	3.5	4.3	8.0	7.2	30.0
13-P-0398	280.0	2.0	4.0	3.2	4.6	8.0	8.3	30.1
13-P-0363	211.0	3.0	4.0	3.1	4.9	8.0	9.0	32.0
13-P-0373	169.0	3.0	4.0	3.1	5.0	8.0	8.5	31.6
13-P-0220	N/A	3.0	3.0	2.8	3.6	8.0	9.0	29.4
13-P-0252	305.0	2.0	4.0	3.3	4.1	8.0	9.0	30.4
13-P-0359	N/A	2.0	3.0	3.5	4.2	8.0	8.9	29.6
Total	9,427.0	154.0	207.5	199.7	261.3	433.5	480.0	1736.0
Average	171.4	2.8	3.8	3.6	4.8	7.9	8.7	31.6
No. of Reports		55						

OIG Reports Reviewed With CMR – FY 2013

Publication No.	Assignment No.	Title
13-P-0351	OA-FY13-0231	Internal Control Lessons Learned for Hurricane Sandy Disaster Relief Appropriations Act Funds
13-P-0361	OA-FY12-0606	EPA Needs to Improve STAR Grant Oversight
13-P-0432	OA-FY12-0570	Controls and Oversight Needed to Improve Administration of EPA's Customer Service Lines
13-P-0433	OA-FY13-0113	Congressionally Requested Inquiry Into the EPA's Use of Private and Alias Email Accounts
13-P-0435	OPE-FY13-0011	The EPA Should Assess the Utility of the Watch List as a Management Tool
13-P-0386	OPE-FY13-0004	The EPA's International Program Office Needs Improved Strategic Planning
13-P-0352	OPE-FY13-0002	The EPA's Comments Improve the Environmental Impact Statement Process But Verification of Agreed-Upon Actions Is Needed

OIG CMR Results – FY 2013

Publication No.	Elapsed Days from Kickoff to OCPA	Planning	Evidence	Supervision	Reporting	Post Reporting/Data Accuracy	Compliance Review Score
13-P-0351	N/A	15.0	18.0	30.0	20.0	11.0	94.0
13-P-0361	N/A	10.0	18.5	29.4	20.0	15.0	92.9
13-P-0432	N/A	10.0	16.0	25.8	20.0	11.0	82.8
13-P-0433	N/A	15.0	17.0	30.0	20.0	10.0	92.0
13-P-0435	N/A	14.0	20.0	30.0	20.0	15.0	99.0
13-P-0386	N/A	15.0	20.0	26.9	20.0	13.5	95.4
13-P-0352	N/A	15.0	20.0	28.0	20.0	12.0	95.0
Total	N/A	94.0	129.5	200.1	140.0	87.5	651.1
Average	N/A	13.4	18.5	28.6	20.0	12.5	93.0
No. of Reports		7					