



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

THE INSPECTOR GENERAL

May 19, 2020

**MEMORANDUM**

**SUBJECT:** Corrective Action Plan for Office of Inspector General Report No. 18-P-0239,  
*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:** Sean W. O'Donnell

A handwritten signature in blue ink that reads "Sean W O'Donnell".

**TO:** Susan Parker Bodine, Assistant Administrator  
Office of Enforcement and Compliance Assurance

David A. Bloom, Deputy Chief Financial Officer

Matthew Z. Leopold, General Counsel

Thank you for your memorandum dated March 31, 2020, which included the U.S. Environmental Protection Agency's concurrence and planned corrective actions for Recommendations 5, 6, and 7 in the subject report. The report included 12 recommendations when issued. Recommendations 1-4 and 8-12 have been completed.

Based on our analysis of your response and other information shared with our Office, we concluded that the Office of Enforcement and Compliance Assurance has completed all corrective actions related to Recommendation 5.

For Recommendation 6, we requested that the EPA determine the amount of overtime improperly authorized and identify the amounts as improper payments. In our report, we estimated this amount to be just over \$106,500. 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. We have determined that OECA's analysis was incorrectly based on overtime approved after the hours were worked, rather than the advanced authorization of overtime as required. OECA agreed to correct its analysis; however, OECA requires hard copy records located in the office that it cannot access due to restrictions related to COVID-19. This recommendation remains unresolved.

For Recommendation 7, the Agency has agreed to report the results of its revised analysis from Recommendation 6 as improper payments. We consider this recommendation resolved with corrective actions pending. OECA should track the implementation of its corrective actions in the Management Audit Tracking System until all actions are completed.

If you or your staff have any questions, please contact Kathlene Butler, acting assistant inspector general for Audit and Evaluation, at (404) 562-9736 or [butler.kathlene@epa.gov](mailto:butler.kathlene@epa.gov); or John Trefry, director of Forensic Audits, at (202) 566-2474 or [trefry.john@epa.gov](mailto:trefry.john@epa.gov).

cc: Gwendolyn Spriggs, Audit Follow-Up Coordinator, Office of Enforcement and Compliance Assurance

Andrew LeBlanc, Audit Follow-Up Coordinator, Office of the Chief Financial Officer

Annette Morant, Audit Follow-Up Coordinator, Office of the Chief Financial Officer

Katharine Willey, Audit Follow-Up Coordinator, Office of General Counsel

Charles J. Sheehan, Deputy Inspector General

Edward S. Shields, Associate Deputy Inspector General

Kathlene Butler, Acting Assistant Inspector General for Audit and Evaluation

Richard Eyermann, Deputy Assistant Inspector General for Audit and Evaluation

Christine El-Zoghbi, Deputy Assistant Inspector General for Audit and Evaluation

Rashmi Bartlett, Deputy Assistant Inspector General for Audit and Evaluation

John Trefry, Director, Forensic Audits Directorate, Office of Inspector General