High-Performing Organization

Quality Control Review of EPA OIG Reports Issued in Fiscal Year 2016

Report No. 17-N-0295   **June 28, 2017**

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Abbreviations

CMR	Compliance Monitoring Review
CPE	Continuing Professional Education
CSB	U.S. Chemical Safety and Hazard Investigation Board
EPA	U.S. Environmental Protection Agency
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
IGEMS	Inspector General Enterprise Management System
OA	Office of Audit
OIG	Office of Inspector General
OM	Office of Management
OPE	Office of Program Evaluation
PLD	Product Line Director
PM	Project Manager
PMH	*Project Management Handbook*

At a Glance

Why We Did This Review

The U.S. Environmental Protection Agency's (EPA's) Office of Inspector General (OIG) operates and maintains a system of quality controls designed to provide reasonable assurance that personnel performing audit or evaluation functions comply with all generally accepted government auditing standards (GAGAS) and established OIG policies and procedures.

Quality assurance staff from the OIG's Office of Management, Office of Audit, and Office of Program Evaluation report annually on systemic issues identified during referencing and compliance monitoring reviews. They also make observations on compliance with GAGAS and OIG policy.

This report addresses the following EPA OIG goal:

- *Contribute to improved business practices and accountability.*

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Listing of OIG reports.

Quality Control Review of EPA OIG Reports Issued in Fiscal Year 2016

What We Found

During the fiscal year (FY) 2016 quality assurance monitoring process, the OIG continued to make internal improvements related to the planning and supervision of audits and evaluations, quality of evidence collected, and reporting of audit status and accomplishments in OIG information systems. Nonetheless, further improvements can be made.

> OIG reports issued in FY 2016 demonstrated high levels of compliance with OIG quality assurance procedures and received average compliance scores of 93 percent. Most of the issues identified during the FY 2015 review have improved. The FY 2016 review noted a few additional areas for improvement.

Product Line Directors and staff have improved their ensuring that working papers are clear, concise and easy to follow. Staff also continued to resolve Project Manager and Product Line Director comments in working papers in a timely manner, and to ensure that the clearance of comments is documented in working papers. Personal impairment forms were clearly legible to the reviewer based on action taken in response to our recommendation in the prior quality control review. In addition, a review of a sample of EPA OIG staff training records showed that they met the required Continuing Professional Education requirement for the 1-year period ending September 30, 2016.

We found that improvements should be made in the frequency and documentation of agency status meetings. We noted that 12 of the 54 assignments scored, or 22 percent, lacked documentation of meetings or that the agency was updated on the status of findings during the meeting. Also, the agency was not regularly updated throughout the assignment; specifically, agency status meetings were not consistently provided every 4 to 6 weeks.

Recommendations for Improvement

We recommend that the Deputy Inspector General require OIG managers to reinforce *Project Management Handbook* and OIG policy requirements that teams have regular status meetings at least every 4 to 6 weeks or as agreed to with the reviewed entity. Projects should begin with a documented kickoff meeting and continue with regular documented status meetings throughout the project.

Deputy Inspector General Response

The Deputy Inspector General agreed with this report's recommendation and suggestions, and directed the Office of Audit and Office of Program Evaluation to provide specific milestone and/or completion dates. The Office of Audit and Office of Program Evaluation implemented the corrective actions to meet the intent of the recommendation and suggestions.

June 28, 2017

MEMORANDUM

SUBJECT: Quality Control Review of EPA OIG Reports Issued in Fiscal Year 2016
Report No. 17-N-0295

FROM: Edward S. Shields, Acting Deputy Assistant Inspector General
Office of Management

TO: Charles Sheehan, Deputy Inspector General

This is our report on the U.S. Environmental Protection Agency Office of Inspector General's (OIG's) adherence to quality control elements and compliance with generally accepted government auditing standards in fiscal year 2016 OIG reports. 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, a recommendation, and suggestions to enhance and strengthen the OIG's project execution process, and provides opportunities for improving adherence to quality control elements within the OIG. The reports scored during our review are included in Appendices A and B. This report focuses on the quality control elements of planning and execution, evidence, supervision, reporting, and post report/data accuracy.

cc: Kevin Christensen, Assistant Inspector General for Audit
     Carolyn Copper, Assistant Inspector General for Program Evaluation
     Richard Eyermann, Deputy Assistant Inspector General for Audit
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Chapter 1
Introduction

Purpose

The U.S. Environmental Protection Agency (EPA) Office of Inspector General (OIG) operates and maintains a system of quality control designed to provide reasonable assurance that all personnel performing audit or evaluation functions comply with generally accepted government auditing standards (GAGAS) and established OIG policies and procedures. Quality Assurance staff from the OIG's Office of Management (OM), Office of Audit (OA), and Office of Program Evaluation (OPE) analyze and summarize the results of their monitoring procedures at least annually. In addition, these offices identify any systemic or repetitive issues needing improvement, along with recommendations for corrective action.

This report summarizes our observations from our review of compliance monitoring reviews (CMR) for 30 OA and 21 OPE assignments for which reports were issued from October 1, 2015, through September 30, 2016.[1] Follow-up on the completion of the proposed corrective action will be included as part of the fiscal year (FY) 2018 monitoring cycle.

Background

The Inspector General Act of 1978, as amended, 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 OIG conducts its audits and evaluations in accordance with these standards, known as GAGAS. The OIG also maintains an internal system of quality controls to provide the organization with reasonable assurance that its products, services and personnel comply with professional standards and applicable legal and regulatory requirements.

The OIG is scheduled to be subject to an external peer review during FY 2017. The peer review is to provide an independent assessment by another organization of the OIG's system of quality control that is designed to provide reasonable assurance that the OIG and its personnel comply with professional standards and applicable requirements. The peer review is also to include a review of policies and procedures; selected reports; and other documentation, such as independence

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[1] There were 40 OA and 25 OPE reports issued during FY 2016, but only 30 OA and 21 OPE reports were evaluated using the CMR criteria because some assignments had multiple reports; the CMR is an assessment of compliance for the assignment as a whole, not each individual report. Further, non-GAGAS reports are not evaluated using the CMR criteria.

certifications and Continuing Professional Education (CPE) records. Given the anticipated scope of the peer review, our quality control review report planned for FY 2017 will only cover limited areas related to monitoring of the CMRs.

Measuring Adherence to Quality Control Elements in OIG Reports

GAGAS Section 3.95 states that an audit organization:

> … should analyze and summarize the results of its monitoring process at least annually, with identification of any systemic or repetitive issues needing improvement, along with recommendations for corrective action. The audit organization should communicate to appropriate personnel any deficiencies noted during the monitoring process and make recommendations for appropriate remedial action.

A measuring process should provide a mechanism to evaluate individual products against specific quality criteria. The process should also present the information in a manner that, over time, will allow the OIG to assess adherence to quality control elements, so that necessary adjustments can be made to policies, procedures and activities. In July 2014, the Inspector General signed OIG Policy and Procedure 006, *OIG Quality Control and Assurance Program*, which identifies the OIG's quality control and assurance process that includes internal and external components such as the CMR. Our system of quality control includes the use of CMRs as our ongoing periodic assessment of work completed to determine whether the professional standards are followed and the OIG is operating according to OIG Policy 101, *Project Management Handbook* (PMH). The CMR encompasses an evaluation of activities from the start of preliminary research (the "kickoff" meeting) to the point that a team submits a final report and closure of the working papers. The CMR results, trends and resulting recommendations are summarized in our annual quality control report.

Compliance with general auditing standards—such as independence, professional judgment, competence and adherence to CPE requirements—is not part of the CMR. The CMR examines fieldwork and reporting standards conducted in accordance with GAGAS and the PMH by checking for compliance with identified activities associated with preliminary research, Project Manager (PM) and Product Line Director (PLD) indexing and certification of the report, and the timeliness of the assignment against proposed timeframes.

The PMH is the OIG's guide for conducting all reviews in accordance with GAGAS financial standards (GAGAS Chapter 4) and fieldwork and reporting standards (GAGAS Chapters 6 and 7, respectively), as well as other professional standards. The reports evaluated with the CMR are listed in Appendix A; the actual scoring of the reports is shown in Appendix B.

In October 2016, the Inspector General signed the revised PMH, which serves as the OIG's guidebook for complying with the Inspector General Act of 1978, as amended, and with *Government Auditing Standards*. Other elements associated with reporting, post reporting and data quality have also been identified for evaluation. Table 1 provides the scoring and categories associated with the CMR.

Table 1: CMR scoring and categories

Quality control category	Points
Planning and Execution	15 points
Evidence	20 points
Supervision	30 points
Reporting	20 points
Post Reporting/Data Quality	15 points

Source: OIG PMH 2012

The CMR was revised during the FY 2017 update of the PMH. The revisions to the CMR are based on comments from previous quality control and peer reviews. We revised CMR measurement groupings and adjusted the value related to some of the quality control categories.

Noteworthy Achievements

In FY 2016, the OIG continued to make improvements to ensure audit and evaluation reports, records of independence certifications, and documentation of training adhered to applicable GAGAS and OIG policies and procedures. During our analysis, we found that the OIG implemented six out of seven recommendations for improvement from the last quality assurance review issued July 18, 2016 (EPA OIG Report No. 16-N-0223). The only open recommendation from the prior review involves ongoing work to include in OIG Procedure 102, *OIG Independence*, an Appendix A (Personal Impairment Form) for staff to complete annually. In the interim, the OIG staff implemented a temporary practice that involves OIG staff using the enhanced impairments form to document independence for this current fiscal year. In addition, the OIG continued to make significant achievements since the last review, including for planning and supervision of audits and evaluations, quality of evidence collected, and the reporting of audit status and accomplishment in OIG information systems.

In addition, on November 17, 2016, the OIG held an all-hands lunch-and-learn session that covered all of the recent revisions to the PMH, including:

- Adding guidelines for conducting internal reviews.
- Adding requirements for initiation and acceptance of audits.
- Replacing flowcharts with listings of activity sequence at beginning of chapters.
- Describing the process when preliminary research is not conducted.
- Adding a requirement for a 30-day meeting.
- Replacing quick reaction and early warning reports with management alerts.

- Clarifying the process after the go/no-go meeting.
- Changing report-type descriptions.
- Replacing quality assurance checklists with GAGAS compliance checklists.
- Deleting some appendices and moving them to the OIG intranet.
- Updating the compliance monitoring checklist.

Scope and Methodology

We performed this review on assignments with reports issued from October 1, 2015, to September 30, 2016. This review covered final GAGAS-compliant reports that were issued by OA and OPE during this period, and were reviewed and scored by the OIG's quality assurance staff. We did not include any reports with work performed by external auditors.

We reviewed the cost and time data stored in the Inspector General Enterprise Management System (IGEMS) for each OIG audit and evaluation project scored for quality. We reviewed the assignment working papers in the OIG's AutoAudit® working paper system, and analyzed the final reports using the applicable scoring form. Our review also consisted of examining sampled OIG staff personal impairment certifications and CPE requirements to determine overall compliance with GAGAS. In addition, during the CMR, we contacted the supervisors on each assignment, as needed, to obtain additional information. The work performed in this review does not constitute an audit conducted in accordance with GAGAS.

The OIG's quality assurance team decided that an issue was significant enough to be included in this report if areas of concern from the CMRs exceeded 20 percent of the total reports scored. Areas of concern warrant the attention of leadership and corrective actions to resolve the issues identified during this review. If an issued was identified frequently, but in less than 20 percent of the assignments, the issue is presented as an "other matter" for consideration.

Chapter 2
High Levels of Compliance Noted, but Documentation and Frequency of Meetings With Agency Can Be Improved

During the FY 2016 quality assurance monitoring process, OIG reports continued to demonstrate high levels of compliance with OIG quality assurance procedures, and received average compliance scores of 93 percent or greater. In addition, we noted improvements for most of the issues identified during the FY 2015 quality assurance monitoring process. Nevertheless, we found that improvement should be made in the frequency and documentation of status meetings with the agency. It is vital that OIG communication with the reviewed entity be held with the appropriate frequency and be clearly documented. These meetings provide a valuable real-time opportunity to discuss with the agency progress, time frames, and preliminary observations or findings. Improvements will aide in enhancing and strengthening OIG adherence to quality control elements.

We determined that working paper documentation and the holding of agency status meetings could be improved. Twelve out of 54 assignments evaluated (22 percent) contained instances where some working papers had weaknesses regarding documentation pertaining to the team not having regularly scheduled status meetings with the agency, and communicating with the entity's action officials every 4 to 6 weeks. This negatively impacted the team's ability to adequately communicate issues, preliminary observations, and status of work with the reviewed entity. Communication with the reviewed entity should be clearly documented in the working papers and held periodically throughout the audit. Audit teams should establish a section in the working papers that documents all communications with the reviewed entity regarding audit status, findings, conclusions and recommendations.

GAGAS Section A1.05 states that, during the course of GAGAS audits, auditors should communicate with those charged with governance. Those charged with governance are responsible for overseeing the strategic direction of the entity. PMH Section 1.17 states that:

> … to help successfully facilitate a project that is fair, complete and objective, the OIG's policy is to communicate issues, preliminary observations, and the status of our work with the reviewed entity at a regular interval (at least every 4 to 6 weeks or as agreed to with the reviewed entity), beginning with the kickoff meeting.

We recommend that the Deputy Inspector General direct OA and OPE staff to:

1. Reinforce the PMH and OIG policy requirements that teams have regular status meetings at least every 4 to 6 weeks or as agreed to with the reviewed entity. Projects should begin with a documented kickoff meeting and continue with regular documented status meetings throughout the project.

Deputy Inspector General Response and OIG Evaluation

The Deputy Inspector General agreed with our recommendation. As a result of our recommendation, OA and OPE conducted training presentations with staff on April 19 and June 21, 2017. The presentations were held to reinforce the PMH and GAGAS requirement that working papers contain appropriate documentation regarding communication with the entity throughout the project. The presentation also reminded staff of the PMH requirement that teams have regular status meetings (at least every 4 to 6 weeks or as agreed to with the reviewed entity), beginning with the kickoff meeting, and document the meetings in the working papers. The corrective actions meet the intent of the recommendation. The planned implementation date is included in Appendix C.

Chapter 3
Other Matters for Consideration to Strengthen Adherence to Quality Control Elements

During this review, as with prior quality control reviews, we continued to identify other areas in which the OIG can enhance and strengthen its project execution process and improve adherence to quality control elements. These areas involve audit guide documentation and the overall quality of indexing.

Presentation of Audit Guide Documentation

The presentation of audit guide documentation can be improved. For 10 of the 54 assignments evaluated (18 percent), we found that the audit guide was not approved timely, revisions to the audit guide were not approved, or the audit guide was not completely indexed to supporting working papers. The audit guide is the team's most tangible tool for managing its work from preliminary research to issuance of a final product, and is an essential element of audit quality. Audit teams must ensure that audit guide documentation contains timely approvals prior to the kickoff meeting and/or entrance conference and periodic approvals related to revisions, and that they index the guide to the supporting working papers.

GAGAS Section 6.51 states that auditors must prepare a written audit plan for each audit. The form and content of the written audit plan may vary among audits, and may include an audit strategy, audit program, project plan, audit planning paper, or other appropriate documentation of key decisions about the audit objectives, scope and methodology, and the auditors' basis for those decisions. Auditors should update the plan as necessary to reflect any significant changes to the plan made during the audit. PMH Section 2.5 states that the PLD is to review and approve the guide prior to the kickoff meeting and/or entrance conference. In addition, the PMH also states that the project guide is a living document that should be adjusted throughout the course of the project, with revisions approved by the PM or PLD. This project guide issue should have been identified during the team and PLD review of the working papers.

We suggest that the Deputy Inspector General direct OA and OPE staff to:

2. Reinforce the PMH and GAGAS requirement that working papers contain approved project audit guides prior to the kickoff meeting and/or entrance conference, and that significant changes need to be re-approved.

3. Ensure that all audit steps are indexed to working papers or that the PM or PLD has approved the step not being performed before the working papers are closed.

Quality of Indexing

Quality of indexing has improved since reported in the 2015 review, in which we noted that 11 out of 50 reports evaluated (22 percent) contained instances where the overall quality of indexing could be improved. During our 2016 review, we identified that this issue has decreased. Specifically, we found that seven out of 54 assignments evaluated (13 percent) were not always indexed to the source document, did not use summary working papers to support overall conclusions, or otherwise needed improvement to the indexing quality. Indexing issues result in the need for additional time spent in referencing, and delay report issuance.

GAGAS Section 6.82 and PMH Section 3.5 require auditors to obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions in their reports. OIG conclusions and opinions in draft and final reports, summaries and finding outlines must be indexed to the supporting audit working papers, and show the complete facts and rationale for a conclusion or opinion. GAGAS identified referencing as a quality control process to help audit organizations prepare accurate audit reports (GAGAS Section A7.02a). Accurate indexing facilitates the process of ensuring the quality of reports, and also helps to reduce the time it takes for reports to go through the quality assurance process.

We suggest that the Deputy Inspector General direct OA and OPE staff to:

4. Reinforce GAGAS and PMH requirements related to indexing, and the role of indexing in the OIG's quality control process, to the teams requiring additional training in this area.

5. Reinforce the "indexing tools" section on the OIG intranet to the teams requiring additional training in this area.

Deputy Inspector General Response and OIG Evaluation

The Deputy Inspector General agreed with our suggestions. OA and OPE training presentations on April 19 and June 21, 2017, reinforced the PMH and GAGAS requirement that working papers contain approved project audit guides prior to the kickoff meeting and/or entrance conferences, and that significant changes need to be re-approved. Staff was reminded to ensure that all audit steps are indexed to working papers or that the PM or PLD has approved the step not being performed before the working papers are closed. Further, the presentation included an overview of the importance of indexing, the roles indexing plays in the OIG's quality control process, and resources available on the OIG intranet to assist if additional training is needed. The presentation also reminded staff of the "indexing tools" section on the OIG intranet that provides guidance on indexing. The corrective actions meet the intent of the suggestions. The planned implementation dates are included in Appendix C.

Chapter 4
Monitoring of Independence and CPE Compliance

As part of the FY 2016 monitoring cycle, we conducted a review to confirm that all audit and evaluation staff assigned to the audits and evaluations scored were in compliance with the requirement to declare and report personal impairments. We also sought to determine whether OIG audit and evaluation staff were meeting CPE requirements. We found that all staff reviewed met requirements to declare and report personal impairments, and all staff reviewed met CPE requirements.

Annual Personal Impairment Form

GAGAS Section 3.59 states that independence documentation must provide evidence of the auditor's judgments in forming conclusions regarding compliance with independence requirements. OIG Policy and Procedure 501, *Ethics Roles and Responsibilities*, was posted to the OIG Policy and Procedures intranet page on March 17, 2017. The updated procedure deleted Appendix A, Personal Impairment Form, and related guidance, to move the form to OIG Procedure 102, *OIG Independence*. OIG Policy and Procedure 102, *OIG Independence*, will be amended to state that staff and contractors must be independent, in fact and appearance, and sign a personal impairment form upon joining the OIG and annually as performance agreements are established (Section 2.1 and Appendix A, *Standards of Conduct*).

The review confirmed that 30 out of 30 staff sampled (100 percent) completed the personal impairment certifications. Current OIG policies and procedures for completing annual independence certifications appear to be adequate. Based on our previous recommendation made in the FY 2015 quality control review to revise the personal impairment form, OIG offices are using the improved impairment form that includes a space for employees to indicate a specific fiscal year.

CPE Monitoring and Documentation

As part of the FY 2016 monitoring cycle, we reviewed information entered into the IGEMS Training Module. We reviewed a random sample of 15 OA and 15 OPE staff for the 1-year period of the 2-year training cycle that ends on September 30, 2017. The 30 EPA OIG staff were randomly selected from staff identified as needing to comply with the GAGAS CPE requirements. The evaluation was performed to determine whether the individuals met the GAGAS CPE requirements that specify at least 20 hours are earned in year 1 of the training cycle. Auditors and evaluators must have, for the 2-year period, a total of 24 hours of training in government auditing, the government environment, or

specialized information; and 56 other hours of training related to conducting audits during the 2-year period. Auditors and evaluators performing work (e.g., planning, directing, performing or reporting) should maintain their professional competence through CPEs, as required by GAGAS Section 3.76.

All EPA OIG staff sampled met the required CPE requirement for the 1-year period ending September 30, 2016. Employees and supervisors are expected to continue to meet CPE requirements and have periodic discussions to ensure continued compliance.

OIG Reports Reviewed With CMR for FY 2016

Publication No.	Assignment No.	Title
16-P-0006	OA-FY14-0078	EPA Needs to Improve Security Planning and Remediation of Identified Weaknesses in Systems Used to Protect Human Health and the Environment
16-F-0251	OA-FY15-0174	Audit of Financial Statements for EPA's Hazardous Waste Electronic Manifest System Fund From Inception (October 5, 2012) Through September 30, 2014
16-P-0081	OA-FY14-0381	EPA's Tracking and Reporting of Its Conference Costs Need Improvement
16-P-0107	OA-FY15-0044	Positioning EPA for the Digital Age Requires New Mindsets Toward Printing
16-P-0222	OA-FY15-0153	EPA Regional Offices Need to More Consistently Conduct Required Annual Reviews of Clean Water State Revolving Fund
16-P-0167	OA-FY16-0049	EPA Complied With Improper Payment Legislation, but Stronger Internal Controls Are Needed
16-P-0035 16-P-0086	OA-FY15-0173 *	CSB Needs Better Security Controls to Protect Critical Data Stored on Its Regional Servers
16-P-0036	OA-FY15-0187	Administrative Leave Decisions for EPA Employee Disciplinary Actions Should Be Better Documented, and Parameters on Use of Such Leave Should Be Established
16-P-0039	OA-FY14-0381	FY 2015 FISMA Report - Status of EPA's Information Security Program
16-P-0048	OA-FY15-0026	Awards Made by EPA's Office of the Chief Financial Officer Raise Questions
16-P-0100	OA-FY14-0056	EPA Needs to Improve Its Information Technology Audit Follow-Up Processes
16-P-0109	OA-FY16-0058	CSB Complied With Improper Payment Legislation Requirements for Fiscal Year 2015
16-P-0111	OA-FY15-0026	Management of Overtime Improved at EPA's Immediate Office of Air and Radiation
16-P-0124	OA-FY15-0276	EPA's Fiscal Year 2015 Purchase Card and Convenience Check Program Assessed as Low Risk
16-P-0135	OA-FY14-0386	EPA Should Timely Deobligate Unneeded Contract, Purchase and Miscellaneous Funds
16-F-0040	OA-FY15-0176	Audit of EPA's Fiscal Years 2015 and 2014 Consolidated Financial Statements
16-P-0268	OA-FY15-0080	EPA Needs to Improve Oversight of Its Transit Subsidy Benefits Program
16-P-0260	OA-FY16-0059	CSB Has Improved Its Controls Over Purchase Cards
16-P-0259	OA-FY16-0126	Cybersecurity Act of 2015 Report: EPA's Policies and Procedures to Protect Systems With Personally Identifiable Information
16-P-0254	OA-FY16-0127	Cybersecurity Act of 2015 Report: CSB's Policies and Procedures to Protect Systems With Personally Identifiable Information
16-P-0212	OA-FY13-0104	EPA Improved Controls Over Billing Reimbursable Interagency Agreement Expenditures to Other Agencies
16-P-0218	OA-FY16-0102	Hawaii Department of Health Needs to Reduce Open Grants and Unspent Funds
16-P-0217	OA-FY15-0054	EPA's Financial Oversight of Superfund State Contracts Needs Improvement
16-P-0179 16-P-0112	OA-FY15-0031 *	CSB Needs to Continue to Improve Agency Governance and Operations
16-P-0207 16-P-0166 16-P-0181	OA-FY14-0035 *	EPA Region 9 Needs to Improve Oversight Over Commonwealth of the Northern Mariana Islands Consolidated Cooperative Agreements
16-P-0078	OA-FY15-0029	EPA's Background Investigation Support Contracts and OPM Billings Need Better Oversight and Internal Controls
16-P-0276	OA-FY16-0024	EPA Region 9 Needs to Improve Oversight of San Francisco Bay Water Quality Improvement Fund Grants
16-P-0282	OA-FY15-0156	EPA Oversight of Travel Cards Needs to Improve

Publication No.	Assignment No.	Title
16-F-0322	OA-FY15-0053	Fiscal Years 2014 and 2013 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund
16-F-0323	OA-FY15-0052	Fiscal Years 2014 and 2013 Financial Statements for the Pesticide Registration Fund
16-P-0333	OA-FY15-0180	Enhanced Controls Needed to Prevent Further Abuse of Religious Compensatory Time
16-P-0194	OPE-FY15-0055	EPA Needs Better Data, Plans and Tools to Manage Insect Resistance to Genetically Engineered Corn
16-P-0101	OPE-FY15-0054	Follow-Up: EPA Has Developed Measures to Improve Training for Risk Management Program Inspectors
16-P-0104	OPE-FY15-0018	EPA Has Not Met Statutory Requirements for Hazardous Waste Treatment, Storage and Disposal Facility Inspections, but Inspection Rates Are High
16-P-0082	OPE-FY14-0039	EPA's Bristol Bay Watershed Assessment: Obtainable Records Show EPA Followed Required Procedures Without Bias or Predetermination, but a Possible Misuse of Position Noted
16-P-0108	OPE-FY14-0047	Drinking Water: EPA Needs to Take Additional Steps to Ensure Small Community Water Systems Designated as Serious Violators Achieve Compliance
16-P-0019	OPE-FY15-0004	EPA Needs Policies and Procedures to Manage Public Pesticide Petitions in a Transparent and Efficient Manner
16-P-0079	OPE-FY14-0011	EPA Can Strengthen Its Reviews of Small Particle Monitoring in Region 6 to Better Ensure Effectiveness of Air Monitoring Network
16-P-0125	OPE-FY15-0017	EPA Offices Are Aware of the Agency's Science to Achieve Results Program, but Challenges Remain in Measuring and Internally Communicating Research Results That Advance the Agency's Mission
16-P-0122	OPE-FY15-0020	No Intent to Underestimate Costs Was Found, but Supporting Documentation for EPA's Final Rule Limiting Sulfur in Gasoline Was Incomplete or Inaccurate in Several Instances
16-P-0059	OPE-FY15-0019	EPA Is Documenting How It Addresses Time-Critical Public Health Risks Under Its Superfund Authority
16-P-0219	OPE-FY15-0012	EPA Has Developed Guidance for Disaster Debris but Has Limited Knowledge of State Preparedness
16-P-0211	OPE-FY16-0012	Follow-Up Report: EPA Has Completed Actions to Improve Implementation of the Rulemaking Process
16-P-0162	OPE-FY15-0009	EPA Needs to Assess Environmental and Economic Benefits of Completed Clean Water State Revolving Fund Green Projects
16-P-0164	OPE-FY15-0015	Clean Air Act Facility Evaluations Are Conducted, but Inaccurate Data Hinder EPA Oversight and Public Awareness
16-P-0296	OPE-FY14-0044	Progress Made, but Improvements Needed at CTS of Asheville Superfund Site in North Carolina to Advance Cleanup Pace and Reduce Potential Exposure
16-P-0316	OPE-FY16-0001	EPA Needs a Risk-Based Strategy to Assure Continued Effectiveness of Hospital-Level Disinfectants
16-P-0279	OPE-FY15-0021	EPA Achieved Scientific Benefits When Using Reimbursable Research Agreements, but Better Estimating of In-Kind Costs Is Needed
16-P-0275	OPE-FY16-0005	EPA Has Not Met Certain Statutory Requirements to Identify Environmental Impacts of Renewable Fuel Standard
16-P-0246	OPE-FY15-0001	EPA Cannot Assess Results and Benefits of Its Environmental Education Program
16-P-0308	OPE-FY16-0020	Follow-Up Review: EPA Updated Information for Indoor Mold Research Tools
16-P-0196	OPE-FY15-0057	EPA Improved Its National Security Information Program, but Some Improvements Still Needed
16-P-0313	OA-FY15-0118	Oregon Health Authority's Prior Labor Charging Practices Under EPA Grants Do Not Meet Requirements
16-P-0320	OA-FY14-0282	Manchester Band of Pomo Indians Needs to Improve its Financial Management System and Demonstrate Completion of Grant Work

*Multiple reports were issued for a few assignments scored during FY 2016.

OIG CMR Results for FY 2016

Publication No.	Planning	Evidence	Supervision	Reporting	Post reporting/ data accuracy	Compliance review score
16-P-0006	9.5	20	27.75	16	13	89.25
16-F-0251	15	20	26	20	15	96
16-P-0081	15	19.5	30	18	15	97.5
16-P-0107	12	10	21	12	14	79
16-P-0222	14.5	20	30	16	15	95.5
16-P-0167	15	20	26.25	20	12	93.25
*16-P-0035 16-P-0086	15	20	29.25	19	10	93.25
16-P-0036	15	20	28.3	20	14	97.3
16-P-0039	12	20	30	20	15	97
16-P-0048	14	20	30	20	15	99
16-P-0100	13	20	30	12	15	90
16-P-0109	15	20	30	20	14	99
16-P-0111	15	20	28.5	20	15	98.5
16-P-0124	15	20	30	20	15	100
16-P-0135	9	19	29.0	11	13	81
16-F-0040	15	20	28.5	20	15	98.5
16-P-0268	15	20	27	20	15	97
16-P-0260	15	17	30	18	15	95
16-P-0259	15	20	30	18	15	98
16-P-0254	15	20	30	18	15	98
16-P-0212	4	20	15	17	8	64
16-P-0218	15	20	30	20	15	100
16-P-0217	15	18	29	20	15	97
*16-P-0179 16-P-0112	9	20	29.25	20	15	93.25
*16-P-0207 16-P-0166 16-P-0181	14	15	23.5	20	15	87.5
16-P-0078	15	20	27	20	15	97

Publication No.	Planning	Evidence	Supervision	Reporting	Post reporting/ data accuracy	Compliance review score
16-P-0276	15	20	30	20	15	100
16-P-0282	14	20	30	14	15	94
16-F-0322	15	20	28.5	11.5	11	86
16-P-0194	14	20	27	20	14	95
16-F-0323	15	20	28	14	14	91
16-P-0333	13	20	27	8	15	83
16-P-0101	14	12	10	19	14	69
16-P-0104	14	20	25.7	20	15	94.7
16-P-0082	15	20	28.8	20	15	98.8
16-P-0108	12	20	27	20	15	94
16-P-0019	15	12	24.6	20	12	83.6
16-P-0079	11	20	29.4	20	14	94.4
16-P-0125	15	15	28.8	20	12	90.8
16-P-0122	13	20	24.25	18	15	90.25
16-P-0059	15	20	29.4	14	15	99.4
16-P-0219	15	20	28.8	20	15	99.8
16-P-0211	15	14	30	20	15	94
16-P-0162	14	20	29.4	18	10.5	91.9
16-P-0164	14	18	30	20	15	97
16-P-0296	14	20	24	18	14	90
16-P-0316	14	20	30	19	15	98.0
16-P-0279	15	20	28.8	18	15	96.8
16-P-0275	14	20	29.4	20	15	98.4
16-P-0246	15	20	27.6	20	15	97.6
16-P-0308	15	20	30	20	13	98.0
16-P-0196	15	20	29.4	20	15	99.4
16-P-0320	15	20	29	16	15	95.0
16-P-0313	14	20	30	20	14	98.0
Total	**676.50**	**940.00**	**1,366.90**	**868.50**	**677.00**	**4,483.45**
Average	**13.81**	**19.18**	**27.90**	**18.09**	**14.10**	**93.41**
No. of Reports	**54**					

*Multiple reports were issued for a few assignments scored during FY 2016. For the purpose of developing averages, these reports are treated as one report instead of multiple reports.

Planned Implementation Dates for Recommendations and Suggestions for Improvement

Recommendation/ suggestion No.	Page No.	Recommendation/suggestion for improvement	Status	OIG action office	Planned implementation date
1	6	Reinforce the PMH and OIG policy requirements that teams have regular status meetings at least every 4 to 6 weeks or as agreed to with the reviewed entity. Projects should begin with a documented kickoff meeting and continue with regular documented status meetings throughout the project.	Corrective action implemented	OA OPE	6/21/17
2	7	Reinforce the PMH and GAGAS requirement that working papers contain approved project audit guides prior to the kickoff meeting and/or entrance conference, and that significant changes need to be re-approved.	Corrective action implemented	OA OPE	6/21/17
3	7	Ensure that all audit steps are indexed to working papers or that the PM or PLD has approved the step not being performed before the working papers are closed.	Corrective action implemented	OA OPE	6/21/17
4	8	Reinforce GAGAS and PMH requirements related to indexing, and the role of indexing in the OIG's quality control process, to the teams requiring additional training in this area.	Corrective action implemented	OA OPE	6/21/17
5	8	Reinforce the "indexing tools" section on the OIG intranet to the teams requiring additional training in this area.	Corrective action implemented	OA OPE	6/21/17