



U.S. ENVIRONMENTAL PROTECTION AGENCY

OFFICE OF INSPECTOR GENERAL



Spending Taxpayer Dollars

EPA OIG Not Fully Compliant With OIG Policy on Time and Attendance Reporting

Report No. 15-B-0074

February 4, 2015



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Report Contributors:

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Abbreviations

EPA	U.S. Environmental Protection Agency
FMFIA	Federal Managers' Financial Integrity Act
FY	Fiscal Year
IGEMS	Inspector General Enterprise Management System
OCOS	Office of Chief of Staff
OIG	Office of Inspector General
OMS	Office of Mission Systems
PPL	PeoplePlus
TAAP	Time and Attendance Approval Processing

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At a Glance

Why We Did This Review

On August 27, 2013, a member of the Senate Committee on Environment and Public Works requested that the U.S. Environmental Protection Agency (EPA), Office of Inspector General (OIG), initiate work in connection with fraud committed by John C. Beale, a former Senior Policy Advisor with the EPA's Office of Air and Radiation. One of the areas that we reviewed was the EPA's and OIG's time and attendance process. This report addresses the OIG's compliance with its timekeeping policy regarding use of the Inspector General Enterprise Management System (IGEMS).

This report addresses the following OIG goal:

- *Be responsible stewards of taxpayer dollars.*

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/2015/20150204-15-B-0074.pdf

EPA OIG Not Fully Compliant With OIG Policy on Time and Attendance Reporting

What We Found

The EPA OIG did not always comply with its policy for using IGEMS as its official internal system for recording time and attendance, including approval for leave and premium pay¹ and other compensation. Some employees did not submit or have approved planned or actual timesheets in IGEMS when required under OIG Policy 323, *OIG Time and Attendance Reporting Policy*.

Lack of complete and accurate timesheets can result in improper payments.

The instances of noncompliance occurred because the time and attendance policy needs more clarity, and some OIG employees and managers do not view IGEMS time reporting as a high priority. Without complete and accurate planned and actual timesheets in IGEMS, there is no basis for verifying that the data in the agency's official payroll system (PeoplePlus) is accurate. The lack of planned timesheets can also result in using leave or increasing government obligation without proper authorization. In addition, IGEMS management reports may not always provide accurate and relevant information for time and attendance monitoring.

Recommendations and Planned Corrective Action

We recommend that the Deputy Inspector General require employees and management to correct the instances of noncompliance identified and review future IGEMS records for appropriateness. We also recommend the review and revision of the OIG time and attendance reporting policy as necessary, and implementing controls to ensure that OIG employees and management comply with policy. The Deputy Inspector General agreed with our recommendations and provided corrective actions and planned completion dates to address all recommendations.

Noteworthy Achievements

The OIG's Office of Mission Systems corrected agreed-to IGEMS report programming errors noted by our audit as soon as the errors were brought to their attention.

¹ Premium pay includes overtime and compensatory time. The EPA OIG conducted a separate review of the OIG's compliance with OIG and EPA overtime policies.



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

OFFICE OF
INSPECTOR GENERAL

February 4, 2015

MEMORANDUM

SUBJECT: EPA OIG Not Fully Compliant With OIG Policy on Time and Attendance Reporting Report No. 15-B-0074

FROM: Kevin Christensen, Assistant Inspector General
Office of Audit

A handwritten signature in black ink, appearing to read "Kevin L. Christensen", is positioned to the right of the "FROM:" field.

TO: Charles Sheehan, Deputy Inspector General

As part of our continuing work to address the concerns raised as a result of the John C. Beale investigation, we began preliminary research of the U.S. Environmental Protection Agency (EPA) time and attendance process. As part of this work, we reviewed the EPA's Office of Inspector General's (OIG's) compliance with its policy for using the Inspector General Enterprise Management System (IGEMS)—its official internal system for recording time and attendance. We briefed the Inspector General of our results, and he requested that we conduct an audit, accordingly. This report provides the results of that audit of the OIG and identifies issues that impact the OIG and require immediate attention.

Action Required

During the exit conference, you provided corrective actions that addressed the recommendations and planned completion dates. The OIG must demonstrate that the proposed corrective actions are resolved before the report can be closed.

We will post this report to our website at <http://www.epa.gov/oig>.

Table of Contents

Chapters

1 Introduction	1
Purpose	1
Background	1
Scope and Methodology	2
2 Improvements Needed to Comply With OIG Time and Attendance Policy	4
IGEMS Planned Timesheets Not Submitted or Approved	4
IGEMS Actual Timesheets Not Submitted or Approved	5
OIG Time and Attendance Reporting Policy Needs More Clarity	7
IGEMS Time and Attendance Recording Does Not Appear to Be Viewed as a High Priority	9
IGEMS Management Reports Need to Be Reevaluated.....	9
Recommendations	10
Exit Conference and Planned Corrective Action.....	11
Status of Recommendations and Potential Monetary Benefits	12

Appendix

A EPA OIG Distribution	13
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Chapter 1

Introduction

Purpose

We conducted this audit to determine whether the U.S. Environmental Protection Agency (EPA) Office of Inspector General (OIG) complied with its timekeeping policy for using the Inspector General Enterprise Management System (IGEMS) as its official internal system for recording time and attendance.

Background

On September 27, 2013, John C. Beale, a former Senior Policy Advisor with the EPA's Office of Air and Radiation, plead guilty to a federal charge stemming from a long-running scheme in which he defrauded the government in salary payments and reimbursement for travel and other costs. From January 2000 to April 2013, Mr. Beale was absent from his duties at the EPA for about 2½ years but was drawing a salary and benefits. A 2013 early warning report issued by the OIG² disclosed that one of the factors that facilitated Mr. Beale's fraud was the agency's lack of adequate controls over timekeeping. As a result, we initiated a review of the EPA's and OIG's internal controls over time and attendance. This is our report on an audit of the OIG's time and attendance process.

Prior Internal Review

As part of the annual Federal Managers' Financial Integrity Act (FMFIA) review process for fiscal year (FY) 2009, the OIG's Office of Chief of Staff (OCOS) conducted an internal review of timekeeping within the OIG and issued an internal memorandum of the results to the acting Inspector General on April 23, 2010. Key IGEMS-related issues and OIG corrective actions were as follows:

- 1) OIG Timekeeping Policy and Procedures Are Needed. The review found that while the agency's Resource Management Directive Systems described timekeeping responsibilities in connection with the agency's payroll system—PeoplePlus (PPL)—and the OIG had policies for specific purposes—such as flexible workplace program (telework), alternative work schedule, overtime, and compensatory time—the OIG did not have a policy for general timekeeping. As a result, OIG employees and management did not have documented resources to consult when trying to seek clarification on timekeeping issues. Consequently, OIG offices adopted varied practices to

² *Early Warning Report: Internal Controls and Management Actions Concerning John C. Beale Pay Issues*, EPA OIG Report No. 14-P-0036, issued December 11, 2013.

complete IGEMS tasks, and request and approval for leave and flexiplace through IGEMS were not done consistently. The review suggested that the OIG establish an OIG timekeeping policy to ensure consistency, and that IGEMS be "...declared an official OIG timekeeping system and its use should be mandatory."

- 2) Data Quality Improvements Are Needed. The review identified significant discrepancies between IGEMS and PPL data. The review suggested that the OIG issue a timekeeping policy to require timekeepers to compare IGEMS timesheets to PPL for each pay period and clear up discrepancies with employees before their supervisors approve timesheets.

In response to the review, the OIG issued Policy 323, *OIG Time and Attendance Reporting*, on July 7, 2011. The policy designated IGEMS as the official internal OIG system for recording time and requires all OIG employees to use the system to document requests for—and approval of—leave, premium pay,³ travel compensatory time, credit hours, telework, change in the type of work schedule, and any material schedule changes. The policy also requires employees to enter their *actual* hours worked in IGEMS timesheets every pay period, supervisors to approve those timesheets, and timekeepers to reconcile those timesheets to PPL.

The OIG also issued Policy 004, *OIG Procedures to Ensure Data Quality*, on July 22, 2011. The policy identified IGEMS as a data system subject to the data quality policy requirements, and requires review and annual certification of the data quality as part of the FMFIA process. The OIG's FYs 2010 and 2012 FMFIA assurance letters continued to identify IGEMS data quality and compliance with OIG and EPA timekeeping policies as areas needing improvement.

Scope and Methodology

We conducted this performance audit from June 14 to October 3, 2014, in accordance with the generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

To determine the OIG's compliance with its policy requirements for using IGEMS as the official internal time and attendance recording system, we performed the following steps:

- Searched the OIG and agency intranets to identify applicable policies and reviewed those policies.

³ Premium Pay includes overtime and compensatory time. The EPA OIG conducted a separate review of the OIG's compliance with OIG and EPA overtime policies.

- Reviewed applicable prior audit/review results, including the OIG’s internal timekeeping review completed in April 2010 and FMFIA assurance letters for FYs 2010 to 2014.
- Reviewed the OIG Management Action Plan Status Report as of the end of the second quarter of FY 2014.
- Met with OCOS to discuss prior review results.
- Interviewed selected managers and one timekeeper regarding the use of IGEMS planned timesheets for leave approval and other prior authorizations.

We judgmentally selected two pay periods (14 and 17) in FY 2014 for compliance testing. Pay period 14 was from March 23 to April 5, 2014; pay period 17 was from May 5 to 17, 2014. We reviewed employee documentation that was required to be submitted, in accordance with OIG Policy 323. We reviewed required documentation for 303 employees for pay period 14 and 301 employees for pay period 17 (a total 604 time and attendance records).⁴ For each of these pay periods, we:

- Compared the official payroll records (PPL) in the agency’s accounting system—Compass Data Warehouse—to IGEMS records to identify discrepancies.
- Determined whether the employees submitted planned and actual timesheets in IGEMS when required, in accordance with OIG policy.
- Reviewed IGEMS Employee Time TAAP (Time and Attendance Approval Processing) View report to identify planned and actual timesheet submittal and approval history.
- Reviewed IGEMS management reports to determine whether exceptions were adequately identified.

We also met with the Inspector General and OIG senior leaders to discuss timekeeping concerns and obtain their feedback on the issues identified.

⁴ The total number of employee records on the OIG payroll was 606 (304 for pay period 14 and 302 for pay period 17). We excluded one employee from our calculations for each pay period because the employee was on detail outside of the OIG and did not have access to IGEMS. Therefore, we could not compare IGEMS to PPL.

Chapter 2

Improvements Needed to Comply With OIG Time and Attendance Policy

EPA OIG did not always comply with its policy for using IGEMS as its official internal system for recording time and attendance in the IGEMS *Time Planning* and *Timesheet* modules. As a result, some employees did not submit or have approved planned or actual timesheets in IGEMS when required under OIG Policy 323, *OIG Time and Attendance Reporting*. This occurred because:

- Policy 323 needs more clarity, especially regarding the purpose and importance of the *Time Planning* module as the OIG official mechanism to approve changes in employees' schedules, such as leave and telework.
- Employees and management sometimes do not appear to view IGEMS time and attendance recording as a high priority.

Without complete and accurate planned and actual timesheets in IGEMS, there is no basis for verifying that the data in the agency's official payroll system—PPL—is accurate. The lack of planned timesheets can also result in using leave without documenting proper authorization. Since IGEMS actual timesheets are used as the basis for determining the costs for the OIG's projects and operations, the noncompliance will also result in inaccurate reporting of the costs for projects and operations. Further, IGEMS management reports may not always provide accurate and relevant information for time and attendance monitoring.

IGEMS Planned Timesheets Not Submitted or Approved

Based on the two FY 2014 pay periods tested—pay periods 14 and 17—OIG employees did not always submit or have approved planned timesheets in IGEMS as required by OIG Policy 323.

Section 2.1 of the policy, *Roles and Responsibilities*, requires IGEMS planned timesheet for all employees unless the employee is on a fixed 8-hour schedule or compressed work schedule⁵ and leave is not anticipated. An IGEMS planned timesheet is required for employees on maxiflex⁶ schedules and when requesting advance approval for leave (non-emergency situations), premium pay, travel

⁵ A compressed work schedule is an 80-hour biweekly basic work requirement that is scheduled for fewer than 10 workdays. The OIG offers employees a choice between a fixed 5-4/9 option (eight 9-hour days and one 8-hour day per pay period) or a fixed 4-10 option (four 10-hour days per week).

⁶ Maxiflex is a flexible work schedule under which an employee may work fewer than 10 workdays in the biweekly period. A full-time employee must work 80 hours in the biweekly pay period, but, within the limits established for the organization, the employee may vary the number of hours worked on a given workday, as long as the employee works the core hours on workdays, and may vary the number of hours worked each week.

compensatory time, credit hours, telework, change in the type of work schedule, and any material schedule changes. Planned timesheets are required to be completed using the *Time Planning* module in IGEMS no later than the Wednesday prior to the start of the pay period being approved. Supervisors or team leaders with delegated authority are required to approve planned timesheets in IGEMS no later than the Friday prior to the start of the pay period being approved.

The two pay periods tested included a total of 604 employee planned timesheets. We found that 88 of the planned timesheets (14.6 percent) required to be submitted in accordance with the OIG policy were not approved in IGEMS as of June 14, 2014. This was more than 70 days after the due dates for pay period 14 and more than 30 days for pay period 17.

Of the 88 planned timesheets, employees never submitted a planned timesheet for the applicable pay period for 59 (9.8 percent) of the timesheets. The remaining 29 timesheets were not approved either due to employees not submitting a final version after the earlier approved version was revised, supervisors returning the planned timesheets, or no action by the supervisor after the employee's submittal. Table 1 summarizes.

Table 1: Results of IGEMS planned timesheet analysis

FY 2014 pay period	Total number of planned timesheets reviewed	No planned timesheet submitted	Earlier version of timesheet approved and revised but not resubmitted or approved	Planned timesheet submitted but not approved	Total planned timesheets not approved
14	303	29	7	6	42
17	301	30	6	10	46
Total	604	59	13	16	88

Source: OIG's analysis of planned timesheet data in IGEMS.

IGEMS Actual Timesheets Not Submitted or Approved

For the two pay periods reviewed, OIG employees did not always submit or have approved actual timesheets in IGEMS as required under OIG Policy 323. We found that 35 of the 604 required employee timesheets (or 5.8 percent) were not approved in IGEMS as of June 14, 2014. Under the policy, timesheets were due on April 2 and May 14, 2014, for pay periods 14 and 17, respectively.⁷

⁷ Exceptions apply for employees receiving Law Enforcement Availability Pay or Administratively Uncontrollable Overtime, as their timesheets were due on April 30 and June 11, 2014, respectively.

Of the 35 timesheet exceptions, employees for 19 (or 3.1 percent) never submitted a timesheet for the applicable pay period. The remaining 16 did not have an approved timesheet for one of the following reasons:

- A revised timesheet was not submitted and/or approved although an earlier timesheet was approved.
- The supervisor returned the submitted timesheet and it was not resubmitted or approved.
- The supervisor did not approve the submitted timesheet.

Details are summarized in Table 2.

Table 2: Results of IGEMS actual timesheet analysis

FY 2014 pay period	Total number of actual timesheets reviewed	No actual timesheet submitted	Earlier version of timesheet approved and revised but not resubmitted or approved	Actual timesheet submitted but not approved	Total actual timesheets not approved
14	303	5	0	5	10
17	301	14	2	9	25
Total	604	19	2	14	35

Source: OIG's analysis of actual timesheet data in IGEMS.

Section 2.1.a(3) of OIG Policy 323 requires all employees—except those receiving Law Enforcement Availability Pay or Administratively Uncontrollable Overtime—to enter their *actual* hours worked in IGEMS using the *Timesheet* module no later than noon on the second Wednesday of the pay period. Employees receiving Law Enforcement Availability Pay or Administratively Uncontrollable Overtime are required to enter their time in the IGEMS *Timesheet* module generally no later than noon the second Wednesday of the second pay period after the close of the period for which time is being entered. Employees must also ensure that the correct number and type of hours are recorded in IGEMS and PPL.

Section 2.1.b(4) of the policy requires supervisors to confirm that the assigned timekeeper has verified that each employee's submission of actual hours worked in the IGEMS timesheet module and PPL are in agreement with that approved in the time planning module, or that identified discrepancies are resolved, no later than the end of the following pay period. For employees receiving Law Enforcement Availability Pay or Administratively Uncontrollable Overtime, the supervisors are required to ensure that this reconciliation is completed by the end of the second pay period following the pay period for which time was worked, and that any necessary corrections are completed.

OIG Time and Attendance Reporting Policy Needs More Clarity

OIG Policy 323 lacks clarity, especially regarding the intent and importance of the *Time Planning* module.

According to the OIG policy, the IGEMS *Time Planning* module is the official mechanism for requests that require advance approval or denial by a supervisor. However, the term *Time Planning* creates a misconception that the planned timesheet is for *planned* events only. Some managers believe that unplanned leave only needs to be reflected in the actual timesheets in IGEMS and it does not make sense to go back and amend the *Time Planning* module after the fact. Managers specifically identified the scenario where an employee would have unplanned and unscheduled sick leave at the end of the pay period—they believed that only the actual timesheet needed to be amended.

We do not agree. The *Time Planning* module is the official mechanism to document the approval or denial of all leave requests, not just *planned* leave requests. Prior to the adoption of IGEMS, if an employee took any type of leave (either planned or unplanned), the employee was required to submit a leave slip (either paper form or through the agency's Webforms system). Submitting a revised IGEMS *Time Planning* timesheet to reflect the unplanned leave would be equivalent to submitting a leave slip after the fact; it is necessary to formally document the request for leave by the employee and the approval of the leave request by the supervisor.

In addition, Section 2.1.a(1) of OIG Policy 323 requires approval for a major schedule change. A major schedule change is defined in Section 1.3 (g) as a change of 1 hour or more to a planned daily work schedule. As a result, taking unscheduled leave would require the planned timesheet to be updated and reapproved.

Further, Section 2.1.b(4) of OIG Policy 323 requires supervisors to confirm that timekeepers verified that each employee's actual hours worked in IGEMS actual timesheet and PPL are in agreement with the approved IGEMS planned timesheet, or that identified discrepancies are resolved, no later than the end of the following pay period. If IGEMS planned timesheet is not revised to reflect the unplanned leave, it would not be in agreement with the IGEMS actual timesheet and PPL.

Additionally, the planned timesheet is the official document that would be used for a supervisor to deny requests for leave by employees. This is critical because if an employee fails to report to work when leave is denied, all or part of the absence may be charged to Absence Without Leave (AWOL).

The policy should be revised to provide clarification about the intent of the IGEMS *Time Planning* module and the procedures for handling unplanned events. Section 1.3.n of the policy states that the IGEMS *Time Planning* module is used

to report the “...planned schedule to supervisor for future pay periods. This includes planned timesheets, annual/sick leave...” Section 2.1.a(1) states that advance approval via IGEMS time planning module is required when requesting for leave (except in emergency situations). However, the policy does not address how unplanned leave should be requested, approved or reported. The OIG may also consider renaming the IGEMS *Time Planning* module to better align with its true intent.

We also identified other areas in OIG Policy 323 that warrant further clarification to improve the OIG’s time and attendance process:

- Supervisor approval due date for IGEMS actual timesheet. The policy does not specifically provide a required supervisor approval date; it only provides a date to confirm reconciliation (i.e., mathematical exercise to ensure that there are no discrepancies in amount of time charged, leave taken, etc.) between the planned and actual timesheets.
- Scheduling “use or lose” leave. According to OCOS, OIG employees may carry over to the next leave year a maximum amount of accrued annual leave (240 hours for most employees). The leave exceeding that amount is “use or lose” leave that employees must “use” by the end of a leave year or they will “lose” (forfeit) it. OIG may consider restoring annual leave that was forfeited due to an exigency of the public business or sickness of the employee only if the annual leave was scheduled in writing in advance. In accordance with Office of Personnel Management requirements, each year, employees are required to submit in advance requests for leave related to use or lose three pay periods prior to the end of the year. To meet this requirement, OIG employees should schedule the leave through the IGEMS *Time Planning* module. However, OIG Policy 323 does not address the requesting and approval of use or lose leave or scheduling through the IGEMS *Time Planning* module. This is important because the OIG may consider restoring annual leave only if the annual leave was scheduled in writing before the deadline date.
- Timesheet reconciliation. Section 2.1.b.(4) of the policy requires supervisors to confirm that timekeepers verified that each employee’s actual hours worked in the IGEMS actual timesheet and PPL are in agreement with the approved IGEMS planned timesheet. However, Section 2.1.d, where timekeeper responsibilities are defined, does not list reconciliation of the actual timesheet and PPL to the planned timesheet—it only requires a reconciliation between the actual timesheet and PPL. Consistency must be established throughout the policy. It should be noted that the reconciliation process does not alleviate a manager’s responsibility to review and approve time; ultimately, the manager needs

to ensure that the actual timesheet and PPL reconcile to the planned timesheet.

- Alternatives for IGEMS. While the policy requires leave, credit hours, telework, etc., to be requested and approved in IGEMS, some managers believe there are alternative methods of approval. One manager stated that, for his office, it is up to the individual supervisor/approver to set the expectation for his/her team. His team did not use planned timesheets for leave or telework approvals. Based on discussions with his colleagues, this manager believed he could continue to use Webforms for leave approval. Due to its infrequency, telework approval for his team was generally granted verbally or through email and no documentation was maintained. Another manager said that not submitting planned timesheets does not necessarily run the risk of unapproved leave because approvals can be accomplished via email. The OIG needs to better ensure that all employees and management understand and comply with the IGEMS requirements and that no alternative methods are allowed.

IGEMS Time and Attendance Recording Does Not Appear to Be Viewed as a High Priority

Employees and management do not appear to view IGEMS time and attendance recording as a high priority. OIG senior leadership was briefed on the time and attendance recording concerns on June 19, 2014, and was provided a listing of employees in their offices who did not comply with the policy. At that time, the Inspector General emphasized the importance for all OIG employees to comply with this policy and provide accurate and complete information into IGEMS. Nonetheless, as of September 23, 2014—or 3 months after the briefing—nine employees still did not have approved actual timesheets. Our final check on October 3, 2014, showed five employees remained noncompliant on actual timesheet approval for the two pay periods tested.

One senior leader commented that the leader's employees always have more work than people can do; therefore, the office cannot afford to have its staff spend an inordinate amount of valuable work time trying to keep up with what they considered to be duplicative—the *Time Planning* module in IGEMS. This may reflect the sentiment of other employees. Until everyone in the OIG understands the requirement for complete IGEMS data, noncompliance may persist.

IGEMS Management Reports Need to Be Reevaluated

The IGEMS management reports may not always provide accurate and relevant information for time and attendance compliance monitoring. The audit disclosed programming errors and inconsistencies among IGEMS reports. For example, we noted seven employees who appeared to have approved their own timesheets

based on IGEMS reports. Upon follow-up, the OIG's OMS found that there was a programming error in the IGEMS report; the employees had not approved their own timesheets. OMS corrected the error immediately.

While reviewing IGEMS management reports, we came across a report titled "advanced leave." This report was more than 100 pages long. We asked OMS about the large number of employees taking advanced leave. OMS found a programming error and that the report was reading from an incorrect data field. OMS subsequently determined that this report was not being used and, consequently, removed the report from the system.

We also noted some inconsistencies in the various IGEMS reports. For example, one employee was shown as not having submitted an IGEMS actual timesheet for the pay period ended April 5, 2014, in the *Timesheet TAAP View* report and *Employee Timesheet by Pay Period* report. However, the *Employee Timesheet Approved in Pay Period* report showed that the employee's actual timesheet was submitted on April 17, 2014, and approved on May 1, 2014. OMS explained that the employee did not show up in the first two reports because she is no longer with the OIG. While we agree with the explanation provided by OMS, having inconsistent information creates confusion.

Another inconsistency was in IGEMS management reports that provide the status of IGEMS actual timesheets. There are three reports available, each showing a different timesheet status—*not submitted*, *not resubmitted* or *not approved*. For pay period 14, we noted three employees who did not submit actual timesheets, but their names did not appear in any of the three IGEMS management reports generated by the Product Line Director as an exception. The Product Line Director was given full access to the IGEMS management report module—the same access as the Inspector General. When we presented this issue to OMS, it did not agree this was an issue. When OMS ran the same reports, the three employees correctly showed up on the OMS-generated reports as not submitted. No further action was taken by OMS to research this anomaly.

Recommendations

We recommend that the Deputy Inspector General:

1. Require employees and management to correct the instances of noncompliance identified during the audit and review their IGEMS records for April 2014 forward to ensure that all planned and actual timesheets are submitted, approved and verified to match PPL in accordance with the policy requirement.
2. Require OCOS to review and revise OIG policies to improve internal controls over time and attendance.

3. Require senior leadership to establish procedures to monitor compliance with time and attendance policies and procedures.
4. Require senior leadership to review IGEMS timekeeping reports to ensure that current reports are accurate (user and/or programming issues) and relevant, and meet the needs for compliance monitoring. Identify as a high priority all modifications that need to be made to IGEMS and allocate resources to have modifications completed.

Exit Conference and Planned Corrective Action

We conducted a preliminary exit conference with the Deputy Inspector General on July 21, 2014. On July 23, 2014, we issued finding outlines to the Deputy Inspector General who, in turn, distributed the finding outlines to OIG senior leadership for feedback.

We received comments and suggestions from senior leadership between July 25 and August 18, 2014. We reviewed the comments and suggestions and made changes to this report as we considered necessary. We did not issue revised finding outlines. Instead, the results were incorporated into this final report.

On November 18, 2014, we conducted a final exit conference with the Deputy Inspector General to discuss our recommendations and his proposed corrective actions. The Deputy Inspector General agreed with our recommendations and provided proposed corrective actions and completion dates for all recommendations. We agree with the proposed actions and consider the recommendations open with corrective actions ongoing.

Status of Recommendations and Potential Monetary Benefits

RECOMMENDATIONS						POTENTIAL MONETARY BENEFITS (in \$000s)	
Rec. No.	Page No.	Subject	Status ¹	Action Official	Planned Completion Date	Claimed Amount	Agreed-To Amount
1	10	Require employees and management to correct the instances of noncompliance identified during the audit and review their IGEMS records for April 2014 forward to ensure that all planned and actual timesheets are submitted, approved and verified to match PPL in accordance with the policy requirement.	O	Deputy Inspector General	3/31/15		
2	10	Require OCOS to review and revise OIG policies to improve internal controls for time and attendance.	O	Deputy Inspector General	9/30/15		
3	11	Require senior leadership to establish procedures to monitor compliance with time and attendance policies and procedures.	O	Deputy Inspector General	9/30/15		
4	11	Require senior leadership to review IGEMS timekeeping reports to ensure that current reports are accurate (user and/or programming issues) and relevant, and meet the needs for compliance monitoring. Identify as a high priority all modifications that need to be made to IGEMS and allocate resources to have modifications completed.	O	Deputy Inspector General	9/30/15		

¹ O = Recommendation is open with agreed-to corrective actions pending.
 C = Recommendation is closed with all agreed-to actions completed.
 U = Recommendation is unresolved with resolution efforts in progress.

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Inspector General
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Assistant Inspector General for Mission Systems
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