



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.