



U.S. ENVIRONMENTAL PROTECTION AGENCY

OFFICE OF INSPECTOR GENERAL

Unimplemented Recommendations

Compendium of Unimplemented Recommendations as of September 30, 2014

Report No. 15-N-0008

October 31, 2014



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Abbreviations

CERCLIS	Comprehensive Environmental Response, Compensation, and Liability Information System
CFR	Code of Federal Regulations
CROMERR	Cross-Media Electronic Reporting Regulation
CSB	U.S. Chemical Safety and Hazard Investigation Board
ECHO	Enforcement Compliance and History Online
EMP	Emergency Management Portal
EPA	U.S. Environmental Protection Agency
FIFRA	Federal Insecticide, Fungicide, and Rodenticide Act
FY	Fiscal Year
GPRA	Government Performance and Results Act
HPV	High Priority Violation
MATS	Management Audit Tracking System
MCD	Milestone compliance demonstrations
NCP	National Contingency Plan
NIST	National Institute of Standards and Technology
NPDES	National Pollutant Discharge Elimination System
OAR	Office of Air and Radiation
OARM	Office of Administration and Resources Management
OCFO	Office of the Chief Financial Officer
OCSP	Office of Chemical Safety and Pollution Prevention
OECA	Office of Enforcement and Compliance Assurance
OEI	Office of Environmental Information
OEM	Office of Emergency Management
OIG	Office of Inspector General
OITA	Office of International and Tribal Affairs
OMB	Office of Management and Budget
ORD	Office of Research and Development
OSWER	Office of Solid Waste and Emergency Response
OW	Office of Water
PII	Personally Identifiable Information
UST	Underground Storage Tank

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

THE INSPECTOR GENERAL

October 31, 2014

MEMORANDUM

SUBJECT: Compendium of Unimplemented Recommendations as of September 30, 2014
Report No. 15-N-0008

FROM: Arthur A. Elkins Jr.

A handwritten signature in black ink, appearing to read "Arthur A. Elkins Jr.", is positioned to the right of the "FROM:" field.

TO: Deputy Administrator
Assistant Administrators
General Counsel
Chief Financial Officer
Associate Administrators
Regional Administrators

Attached is the semiannual *Compendium of Unimplemented Recommendations as of September 30, 2014*, prepared by the Office of Inspector General (OIG) of the U.S. Environmental Protection Agency (EPA). In addition to serving as the Inspector General for the EPA, the OIG serves as the Inspector General for the U.S. Chemical Safety and Hazard Investigation Board (CSB). As such, this report includes information pertaining to both the EPA and CSB. This Compendium fulfills the Inspector General Act of 1978, as amended, requirement to include an identification of each significant recommendation described in previous semiannual reports on which corrective action has not been completed. It is included as a part of the semiannual report summarizing the activities of the OIG.

The OIG identified the unimplemented recommendations based on their significance, material impact, and status in the EPA's Management Audit Tracking System, as well as through OIG review. Any omission of an unimplemented recommendation from this report does not lessen its value or the importance of completing the corrective action; it still warrants the full attention of the EPA.

The information included in Part 1 of the report identifies those EPA significant recommendations with corrective actions that have not been implemented and are past due. Corrective actions are being reported as past due if they have not been completed within 1 year of the original agreed-to date. The information in Part 2 identifies those EPA recommendations with corrective actions that have not been completed less than 1 year past the agreed-to date or have agreed-to dates that are in the future.

The following are examples of some of the more significant unimplemented recommendations listed in this compendium that have the potential to result in cost savings and improvements to program efficiency and effectiveness:

- *Audit of EPA Fiscal 2012 and 2011 Financial Statements*
Report No. 13-1-0054
In October 2011, the EPA replaced the Integrated Financial Management System with a new system—Compass Financials—and the OIG determined that Compass Financials reporting and system limitations represented a material weakness. One significant deficiency noted involving Compass Financials was that the EPA did not reverse approximately \$108 million in expense accruals.
- *EPA Has Not Fully Implemented a National Emergency Equipment Tracking System*
Report No. 11-P-0616
Although the EPA spent \$2.8 million as of October 2010 to develop and implement an Emergency Management Portal emergency equipment tracking module, the EPA has not fully implemented the module, and the module suffers from operational issues.
- *Making Better Use of Stringfellow Superfund Special Accounts*
Report No. 08-P-0196
By fiscal year 2010, EPA Region 9 could reclassify, or transfer to the EPA Hazardous Substance Superfund Trust Fund, up to \$47.8 million in special account funds for the Stringfellow Superfund site. Reclassifying or transferring is consistent with EPA guidance and would potentially allow \$47.8 million to be available for better use in Region 9's Superfund program or elsewhere in the nation. Region 9 agreed to reclassify \$20 million of the \$47.8 million by the end of fiscal year 2008. Region 9 also agreed that it will reclassify or transfer up to \$27.8 million of the Stringfellow special accounts to the Trust Fund, as appropriate, in annual reviews and when it achieves a record of decision settlement for the remaining site work.

The OIG will continue to identify unimplemented recommendations for attention and action, as well as remove the previously reported unimplemented recommendations when appropriate information of completion is provided. Our goal is to ultimately improve overall audit management by increasing the EPA's managers' awareness of outstanding agreed-to commitments for action on OIG report recommendations. Implementing these recommendations will correct weaknesses, reduce vulnerabilities to risk, and leverage opportunities for improved performance.



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

THE INSPECTOR GENERAL

October 31, 2014

The Honorable Rafael Moure-Eraso, Ph.D.
Chairperson and Chief Executive Officer
U.S. Chemical Safety and Hazard Investigation Board
2175 K Street, NW, Suite 400
Washington, D.C. 20037-1809

Dear Dr. Moure-Eraso:

Attached is the semiannual *Compendium of Unimplemented Recommendations as of September 30, 2014*, prepared by the Office of Inspector General (OIG) of the U.S. Environmental Protection Agency (EPA). The OIG serves as the Inspector General for the U.S. Chemical Safety and Hazard Investigation Board (CSB) as well as the EPA. As such, this report includes information pertaining to both the EPA and CSB. This Compendium fulfills the Inspector General Act of 1978, as amended, requirement to include an identification of each significant recommendation described in previous semiannual reports on which corrective action has not been completed. It is included as a part of the semiannual report summarizing the activities of the OIG.

The OIG identified the unimplemented recommendations based on their significance, material impact, and status as reported on the spreadsheet received from the CSB on September 30, 2014, as well as others identified through OIG review. Omission of an unimplemented recommendation from this report does not lessen its value or the importance of completing the corrective action, and still warrants the full attention of the CSB.

The information included in Part 3 of the report identifies those significant CSB recommendations with corrective actions that have not been implemented and are past due. Corrective actions are being reported as past due if they have not been completed within 1 year of the original agreed-to completion date. The information in Part 4 identifies those CSB recommendations with corrective actions that have not been completed less than 1 year past the agreed-to date or have agreed-to dates that are in the future.

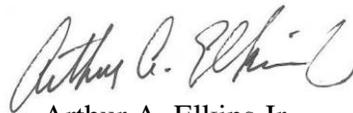
The following are examples of some of the more significant unimplemented recommendations listed in this compendium that have the potential to result in cost savings and improvements to program efficiency and effectiveness:

- *Audit Follow-Up Process Needed for the U.S. Chemical Safety and Hazard Investigation Board Report No. 13-P-0128*
CSB does not have a follow-up process to allow for prompt implementation of agreed-to OIG audit recommendations. By not having a follow-up process, controls over promoting efficiency and effectiveness within CSB's operations are weakened.

- *U.S. Chemical Safety and Hazard Investigation Board Should Improve Its Recommendations Process to Further Its Goal of Chemical Accident Prevention*
Report No. 12-P-0724
CSB did not consistently achieve its goals and standards, as outlined in its current strategic plan, for timely implementation of its safety recommendations. As of December 2010, CSB had issued 588 safety recommendations, of which 218 (37 percent) were open while actions were in progress to resolve them. Of the 218 recommendations, 54 (nearly 25 percent) were open for more than 5 years. CSB has not established or maintained sufficient internal controls and processes for safety recommendations.
- *U.S. Chemical Safety and Hazard Investigation Board Did Not Take Effective Corrective Actions on Prior Audit Recommendations*
Report No. 11-P-0115
CSB did not take timely corrective actions to address a total of 34 audit recommendations from three OIGs and from the U.S. Government Accountability Office. In four instances, it took CSB 4 years beyond the agreed-upon corrective actions date (or report date) to implement corrective actions. CSB has not established and implemented a management control program to evaluate and report on the effectiveness of controls related to its program operations.

The OIG will continue to identify unimplemented recommendations for attention and action, as well as remove the previously reported unimplemented recommendations when appropriate information of completion is provided. Our goal is to ultimately improve overall audit management by increasing the CSB managers' awareness of outstanding agreed-to commitments for action on OIG report recommendations. Implementing these recommendations will correct weaknesses, reduce vulnerabilities to risk, and leverage opportunities for improved performance.

Sincerely,



Arthur A. Elkins Jr.

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Introduction

Purpose

Section 5 of the Inspector General Act of 1978, as amended (5 U.S.C. App. 3), requires each Inspector General to prepare semiannual reports for Congress which include “an identification of each significant recommendation described in previous semiannual reports on which corrective action has not been completed.” The Office of Inspector General (OIG) prepares the Compendium of Unimplemented Recommendations to satisfy this requirement. The Compendium highlights for the U.S. Environmental Protection Agency (EPA) and the U.S. Chemical Safety and Hazard Investigation Board (CSB) management those significant recommendations that are unimplemented 1 year or more past the date agreed upon by the EPA or the CSB and the OIG. It also provides a listing of all of the other significant recommendations with corrective actions that are less than 1 year past the agreed-to completion date or have completion dates that are in the future. This Compendium is being issued in conjunction with the OIG Semiannual Report to Congress for the reporting period April 1, 2014, through September 30, 2014. The Compendium helps agency management stay informed about the EPA’s or the CSB’s outstanding commitments, and its progress in taking agreed-upon corrective actions on OIG recommendations to improve programs and operations.

Background

Recommendations are issued by the EPA’s OIG to improve the economy, efficiency, effectiveness or integrity of the EPA’s and the CSB’s programs and operations. Office of Management and Budget (OMB) Circular A-50, *Audit Followup*, dated September 29, 1982, affirms that corrective action taken by management on resolved findings and recommendations is essential for improving the effectiveness and efficiency of government operations. It also states that audit follow-up is a shared responsibility of agency management officials and auditors.

OMB Circular A-50 requires each agency to ensure that systems are in place for the prompt and proper resolution and implementation of audit recommendations. EPA Manual 2750, based in part on OMB Circular A-50, details the EPA’s audit management procedures. The Chief Financial Officer is the EPA audit follow-up official who has responsibility for ensuring agencywide audit resolution and implementation of corrective actions by action officials. The EPA uses the Management Audit Tracking System (MATS) to track information on the agency’s implementation of OIG recommendations. The Office of the Chief Financial Officer maintains and operates MATS. Report data, such as the title, issue date and recommendations, are downloaded into MATS from the Inspector General Enterprise Management System.

The Office of the Administrator, Office of General Counsel, Office of the Chief Financial Officer, and each Assistant Administrator and Regional Administrator designate an audit follow-up coordinator for their respective office. Audit follow-up coordinators are responsible for data entry, quality assurance and analysis of data in the tracking system. When all corrective actions in response to recommendations in an audit report are completed and certified, the agency may inactivate that report’s MATS file, and it is no longer tracked by the audit follow-up coordinator. The agency self certifies that corrective actions are completed. Section 5(b)(4) of the Inspector General Act of 1978,

as amended (5 U.S.C. App. 3), also requires the Inspector General to report audit reports for which final corrective action has not been taken 1 year or more after the agency's management decision.

While CSB does not have a formal internal operating procedure or electronic tracking system to implement OMB Circular A-50, the CSB's Managing Director tracks information on the CSB's implementation of the OIG's recommendations in a spreadsheet. The CSB updates and provides the spreadsheet to the OIG on a semiannual basis. When all corrective actions for recommendations in a report have been completed, the CSB removes it from the spreadsheet.

Scope and Methodology

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. Although MATS and the spreadsheet provided by the CSB were our primary sources for identifying unimplemented recommendations, we did perform additional steps to search for unimplemented recommendations that may not have been identified in MATS or the spreadsheet. We analyzed the MATS data in the system as of October 3, 2014. We did not verify the accuracy of the information reported in MATS.

We reviewed selected audit and evaluation reports issued to the EPA by the OIG from October 1, 2000, through March 31, 2014, to identify significant unimplemented recommendations for inclusion in the Compendium. However, we did not identify any significant unimplemented recommendations from fiscal years (FYs) 2002, 2003 and 2009. We reviewed reports issued to the CSB by the OIG from October 1, 2010, to March 31, 2014. We did not review recommendations from reports without an OIG agreement on the agency's proposed corrective actions. A list of the reports without a management decision can be found in Appendix 2 of the Semiannual Report to Congress.

We limited the consideration of unimplemented recommendations to those we believe were significant because they could have a material impact on the economy, efficiency, effectiveness or integrity of the EPA's and the CSB's programs and operations. For this purpose, we define significant recommendations in the following terms:

- **Economy:** Opportunity to save, prevent loss or recover at least \$750,000 in monetary costs or value.
- **Efficiency:** Improvement in the process, capacity, accessibility or delivery of program objectives and the elimination of unnecessary or unproductive actions or expenses.
- **Effectiveness:** Improvement in the quality of, or reduction in the risk to, public health and the environment.
- **Integrity:** Improvement in operational accountability, enforcement of and compliance with laws and regulations, and security of resources for public confidence.

The Compendium consists of four sections: (1) unimplemented recommendations for the EPA with past due completion dates; (2) unimplemented recommendations for the EPA with future planned completion dates; (3) unimplemented recommendations for the CSB with past due completion dates; and (4) unimplemented recommendations for the CSB with future planned completion dates. The OIG considers a recommendation past due if the associated corrective action was not completed within 1 year of the original agreed-to date.

The EPA offices that have unimplemented recommendations with past due dates listed in this Compendium are:

- Office of Administration and Resources Management (OARM)
- Office of the Chief Financial Officer (OCFO)
- Office of Chemical Safety and Pollution Prevention (OCSPP)
- Office of Enforcement and Compliance Assurance (OECA)
- Office of Environmental Information (OEI)
- Office of Research and Development (ORD)
- Office of Solid Waste and Emergency Response (OSWER)
- Region 9
- Region 10

The EPA offices that have unimplemented recommendations with future planned completion dates in this Compendium are:

- Office of Administration and Resources Management (OARM)
- Office of Air and Radiation (OAR)
- Office of the Chief Financial Officer (OCFO)
- Office of Chemical Safety and Pollution Prevention (OCSPP)
- Office of Enforcement and Compliance Assurance (OECA)
- Office of Environmental Information (OEI)
- Office of International and Tribal Affairs (OITA)
- Office of Research and Development (ORD)
- Office of Solid Waste and Emergency Response (OSWER)
- Office of Water (OW)
- Region 6
- Region 8
- Region 9
- Region 10

We anticipate that the EPA will provide updates in MATS on the status of each unimplemented recommendation to include a description of progress and an explanation of the delay in completing an agreed-to action.

Part One: Unimplemented EPA Recommendations With Past Due Completion Dates

Action Office: OEI
Report Title: Improvements Needed in EPA's Information Security Program
Report No.: 13-P-0257
Date Issued: 05/13/2013

Report Summary

The OIG identified weaknesses in the following agency programs during its review of the agency's information security program and practices:

- Continuous monitoring management.
- Configuration management.
- Risk management.
- Plan of action and milestones.
- Contractor systems.

This report was issued as a supplemental report to Report No. 13-P-0032, *Fiscal Year 2012 Federal Information Security Management Act Report: Status of EPA's Computer Security Program*, issued October 26, 2012. It provides additional detailed information for the above weaknesses.

Unimplemented Recommendation

Recommendation 10: We recommend that the Assistant Administrator for Environmental Information verify that the Office of Chemical Safety and Pollution Prevention completed an assessment of security controls for the Toxic Substances Control Act online system.

Status: The Senior Agency Information Security Officer planned to verify that OCSPP completed a security controls assessment on the Toxic Substances Control Act online system. The original agreed-to completion date was September 6, 2013.

Action Office: ORD
Report Title: Improvements Needed to Secure IT Assets at EPA-Owned Research Facilities
Report No.: 13-P-0252
Date Issued: 05/08/2013

Report Summary

Facilities management at the ORD facilities does not consistently apply, or in some cases establish, controls to protect information technology (IT) assets. We found instances where IT security practices at the facilities did not meet minimal recommended controls for securing IT assets. Chief among our findings are the following:

- IT equipment was unprotected from and unmonitored for water damage.
- Access to server rooms was unrestricted.
- No continuity of operations plan exists for provisioning IT equipment.
- Backup data were not stored offsite.

The National Institute of Standards and Technology Special Publication 800-53, *Recommended Security Controls for Federal Information Systems and Organizations*, among other federal and agency policies and procedures, provides minimum security-control recommendations. Many security weaknesses occurred at ORD facilities because these facilities did not follow federal and agency guidance that prescribes measures for securing IT assets. Further, ORD facilities did not consistently perform or, when necessary, enhance security practices established to protect their facilities, as well as the IT resources within their custody. Failure to consistently follow, perform and monitor recommended and established security practices compromises the security of IT assets, disrupts business operations, and exposes sensitive agency information.

Unimplemented Recommendation

Recommendation 1: We recommend the Principal Deputy Assistant Administrator for Research and Development require facilities management personnel at all ORD facilities to conduct and document annual tests (during non-business hours) of the uninterrupted power supply connected to servers.

Status: ORD planned to review ORD/Office of Science Information Management site-maintained documentation to identify current occurrences of Uninterruptible Power Source testing as related to ORD managed servers. Documents will be updated with additional details of Uninterruptible Power Source testing where it is not currently present. ORD indicated that it found that additional resources and coordination will be needed to fully address this recommendation. Therefore it will take longer than originally planned. The original agreed-to completion date was September 15, 2013.

Action Office: OARM
Report Title: Improvements Needed in EPA's Smartcard Program to Ensure Consistent Physical Access Procedures and Cost Reasonableness
Report No.: 13-P-0200
Date Issued: 03/27/2013

Report Summary

In EPA Order 3200, *EPA Personal Identity Verification and Smartcard Program*, the EPA stated that it would upgrade facilities in an order that would protect its most critical and valued assets first. Contrary to its plans, the EPA upgraded some less-critical facilities prior to its most important facilities (including EPA headquarters). The EPA stated it was more efficient to upgrade facilities based on geographic location rather than importance, but provided no quantitative data to support that position. In addition, the EPA indicated it did not want to make mistakes upgrading headquarters buildings so it upgraded others first. As a result, some lower-valued facilities required a higher level of authentication for access than EPA headquarters facilities. The processes used to gain access are inconsistent and not yet inter-operable (can be used by all federal employees including those outside the EPA) or intra-operable (can be used by any EPA employee). This occurred because the EPA had not developed national physical access procedures to foster consistency. As a result, the EPA is not realizing potential benefits associated with a standardized process.

Unimplemented Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Administration and Resources re-prioritize the remaining facility upgrades by security level from highest to lowest, complete all remaining upgrades according to security level, and require the Security Management Division Director to provide written justification for upgrading Level 1 facilities.

Status: OARM agreed to initiate the Physical Access Control System upgrades for all remaining Facility Security Level 3 and 4 facilities. OARM noted that this recommendation remains on hold, although the agency is closer to resuming Physical Access Control System implementation following the governmentwide wait for additional Physical Access Control System products compliant with updated technical standards in Federal Information Processing Standard 201-2 to be added to the General Services Administration/Federal Identity, Credential, and Access Management/Identity, Credential and Access Management Approved Products List. Products have recently been added to the Approved Products List and the EPA is now determining which will meet agency needs. By the end of calendar year 2014, the agency will develop a schedule indicating when the remaining Physical Access Control System projects for Levels 4, 3, and 2 facilities will be initiated. The agency anticipates sending the schedules to OMB and the OIG by the end of the calendar year. The original agreed-to completion dates for the Physical Access Control System upgrade for Facility Security Level 3 and 4 facilities, respectively, were March 31, 2013, and June 30, 2013.

Action Office: OSWER
Report Title: Results and Benefits Information Is Needed to Support Impacts of EPA's Superfund Removal Program
Report No.: 13-P-0176
Date Issued: 03/11/2013

Report Summary

The OIG sought to determine to the benefits and impact of the EPA's Superfund removal program, and the agency's plan to achieve its future program goal. We found that the EPA does not measure the environmental impact and benefits of the Superfund removal program. The goals of the program are measured by determining the number of removals completed rather than how removals protect human health and the environment. This measurement limitation can diminish the perceived value of the program and be an obstacle to a management focus on how removals contribute to protection of human health and the environment. Information on removal program impacts will allow the EPA to better inform the public on the benefits of the program and provide a strong foundation for budget requests. The EPA's current numeric removal goal appears to be attainable based on past performance, although reductions in funding or changes in state needs or capabilities may impact the EPA's ability to meet its goal.

The EPA's information on removals—such as the type of removal, start and completion dates, contaminant, and volume—is maintained in the Comprehensive Environmental Response, Compensation, and Liability Information System (CERCLIS). However, the EPA's system controls do not adequately monitor the completion of required removal actions in CERCLIS. For example, an action memo should be completed within 5 business days of each removal start, but these were missing or late for about half of all removals completed in 2007–2011. Further, CERCLIS does not monitor approval of the required exemptions to ensure the EPA is in compliance with Superfund law. Much of the missing or inaccurate CERCLIS data may be in pollution reports that track removal actions. However, although EPA staff said they were working on a process to ensure that pollution report data are accurately transferred to CERCLIS, no such process currently exists. Accurate CERCLIS information is needed to ensure removal actions are justified, completed on time, and address threats to human health and the environment.

Unimplemented Recommendation

Recommendation 2: We recommend that Assistant Administrator for Solid Waste and Emergency Response implement system controls to: (a) ensure required CERCLIS data are entered and completed; and (b) synchronize data between the Pollution Reports and CERCLIS.

Status: OSWER will notify the regions of any discrepancies in CERCLIS and synchronize data fields in the final Pollution Report to fields in the Superfund Enterprise Management System. The Superfund Enterprise Management System will replace CERCLIS. OSWER continues to work with the regions and its partner offices to address proposed system changes and enhancements to the Superfund Enterprise Management System, including the integration of OSC.net. Removal data is currently being entered into the Superfund Enterprise Management System. OSWER is working closely with the regions to assure the quality of the data migrated from CERCLIS and that the data is current. The new expected completion date is March 2016. The original agreed-to completion date was September 2013.

Action Office: OSWER
Report Title: EPA Could Improve Contingency Planning for Oil and Hazardous Substance Response
Report No.: 13-P-0152
Date Issued: 02/15/2013

Report Summary

EPA regions have expanded contingency planning by creating additional plans and materials, but regions cannot maintain this large volume of information with their limited resources. Regions have created subarea contingency plans, geographic response plans and strategies, and various Web-based tools. This structure exceeds the three levels of plans established in the Oil Pollution Act, which revised the National Contingency Plan (NCP) to expand the response system. The NCP requires national planning in the form of an NCP, regional planning by each Regional Response Team in the form of Regional Contingency Plans, and area planning by Area Committees in the form of Area Contingency Plans. Regions developed additional plan materials because regional On-Scene Coordinators find them necessary to respond to incidents. Some written plans miss some NCP requirements, contain duplicative information, and are out-of-date. Technological methods—instead of revising written plans—would enable the EPA to maintain current information needed to efficiently respond to spills.

Unimplemented Recommendation

Recommendation 4: We recommend that the Assistant Administrator for Solid Waste and Emergency Response assess the resources, including On-Scene Coordinators, necessary to develop and maintain contingency plans. Use the results of this analysis to develop a workforce plan to distribute contingency planning resources.

Status: The EPA agreed to continue evaluation of On-Scene Coordinator resources based on needs and responsibilities of the regions to develop the plan to redistribute On-Scene Coordinator allocations. OSWER has indicated that this recommendation was overtaken by the result of retirements, departures and the inability to hire staff. Given all these recent changes, OSWER believes that the most prudent action is to re-assess the recommendation in 18 months to determine whether the recommendation is still warranted. The agreed-to completion date was September 30, 2013.

Action Office: OCFO
Report Title: Audit of EPA Fiscal 2012 and 2011 Financial Statements
Report No.: 13-1-0054
Date Issued: 11/15/2012

Report Summary

In October 2011, the EPA replaced the Integrated Financial Management System with a new system, Compass Financials (Compass), and we determined that Compass reporting and system limitations represented a material weakness. In addition, we noted the following significant deficiencies, some of which involve Compass and contributed to the material weakness:

- Posting models in Compass materially misstated general ledger activity and balances.
- Compass reporting limitations impair accounting operations and internal controls.
- The EPA did not reverse approximately \$108 million in expense accruals.
- Compass system limitations impair internal controls of financial operations.
- Accounts receivable internal controls contained numerous deficiencies.
- The EPA did not timely clear Fund Balance with Treasury Statement of Differences transactions.
- Compass did not have sufficient controls over personal property entries.
- Compass and the Maximo property system cannot be reconciled.
- The EPA did not monitor the testing of networked information technology assets to identify commonly known vulnerabilities.
- The EPA lacks reliable information on security controls for financial systems.

Unimplemented Recommendation

Recommendation 6: We recommend that the Chief Financial Officer update the EPA's policy for recognizing year-end accruals to require reconciliations of accruals and accrual reversals.

Status: OCFO's Office of Financial Management agreed to update Policy Announcement Number No. 95-11, "Policies and Procedures for Recognizing Year-End Accounts Payable and Related Accruals." OFCO has delayed completion of the corrective action to December 31, 2015, due to a decision to expand the scope of the update. The original agreed-to completion date was March 31, 2013.

Action Office: OARM
Report Title: EPA Should Improve Management Practices and Security Controls for Its Network Directory Service System and Related Servers
Report No.: 12-P-0836
Date Issued: 09/20/2012

Report Summary

Note: The summary of this report is not being included in the Compendium due to the sensitive nature of the report's security findings.

Unimplemented Recommendations

Note: The narrative of the recommendations and planned corrective actions for this report are not being included in the Compendium due to the sensitive nature of the report's security findings.

Recommendation 8: This recommendation was made to the Assistant Administrator for Administration and Resources Management. The agreed-to completion date was September 30, 2013.

Action Office: OSWER
Report Title: EPA Inaction in Identifying Hazardous Waste Pharmaceuticals May Result in Unsafe Disposal
Report No.: 12-P-0508
Date Issued: 05/25/2012

Report Summary

Since 1980, the EPA has not used its Resource Conservation and Recovery Act authority to determine whether pharmaceuticals may qualify as hazardous waste. The EPA also has not established a process for the regular identification and review of pharmaceuticals that may qualify for regulation as hazardous waste. Without a regular process, the EPA cannot provide assurance that pharmaceuticals that may pose a hazardous risk to human health and the environment have been identified. An additional challenge to ensuring the safe disposal of hazardous waste programs is that some health care facilities, such as hospitals, may be unaware of federal hazardous waste regulations. In 2008, the EPA proposed an amendment to the Universal Waste Rule to address pharmaceutical wastes. However, no action on the Rule has occurred since the close of the public comments period in 2009. During our review, EPA staff informed us that the agency has decided to develop another proposal for the regulation of hazardous waste pharmaceuticals at health care facilities. EPA staff stated that “due to substantial negative public comments received on the 2008 universal waste proposal, the agency is developing a revised proposal for regulation of hazardous waste pharmaceuticals at healthcare facilities.”

Unimplemented Recommendation

Recommendation 3: We recommend the Assistant Administrator for Solid Waste and Emergency Response develop a nationally consistent outreach and compliance assistance plan to help states address challenges that health care facilities, and others as needed, have in complying with Resource Conservation and Recovery Act regulations for managing hazardous waste pharmaceuticals.

Status: The EPA agreed to develop a nationally consistent outreach and compliance assistance plan to help states address challenges that health care facilities, and others as needed, have in complying with Resource Conservation and Recovery Act regulations for managing hazardous waste pharmaceuticals. OSWER planned to propose a rule designed to facilitate proper management of hazardous waste pharmaceuticals in the health care industry. The proposed rule is dependent on a number of factors such as the results of the inter- and intra-agency reviews that must occur prior to signature and publication. OSWER now believes that it will complete this corrective action by February 28, 2015. The agreed-to completion date was August 31, 2013.

Action Office: OSWER
Report Title: Controls Over State Underground Storage Tank Inspection Programs in EPA Regions Generally Effective
Report No.: 12-P-0289
Date Issued: 02/15/2012

Report Summary

We determined that EPA regions have management controls to verify the quality of state of underground storage tanks (UST) inspections. All three regions where we conducted our review had annually reviewed UST inspection programs to verify compliance with requirements. Further, two of the three regions we reviewed conducted more extensive annual reviews and made recommendations to improve state UST inspection programs. While we did not find any major deficiencies in the administration of the state UST inspection programs or regional oversight activities, we have one concern about the EPA's oversight of state UST inspection programs. The memorandums of agreement between regions and the state UST programs either do not exist or do not reflect changes resulting from the Energy Policy Act of 2005. A memorandum of agreement is an important management control because it defines the roles and responsibilities between an EPA region and a state.

Unimplemented Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Solid Waste and Emergency Response require the EPA and states to enter into memoranda of agreement that reflect program changes from the 2005 Energy Policy Act and address oversight of municipalities conducting inspections.

Status: The EPA agreed that the regulations will be finalized and OSWER will share the specific date on which the memoranda of agreement will be in place. Additional processes and steps have contributed to the delay of the publication. OMB began its 90-day review of the final UST regulations package on September 25, 2014. OSWER estimates that it will be able to publish the rule in February 2015. The agreed-to completion date was August 1, 2013.

Action Office: OSWER
Report Title: EPA Needs to Further Improve How It Manages Its Oil Pollution Prevention Program
Report No.: 12-P-0253
Date Issued: 02/06/2012

Report Summary

Although the EPA has taken steps to improve its program to prevent oil spills from known facilities to waters of the United States, the agency remains largely unaware of the identity and compliance status of the vast majority of Clean Water Act Section 311-regulated facilities. Effective program management requires the EPA to know the identity and nature of the facilities it is responsible for regulating. While the EPA has made improvements, the EPA still does not have knowledge of most facilities it is responsible for regulating. In addition, agency data systems cannot exchange data with each other, and lack consistent and sufficient codes to categorize deficiencies and noncompliance. These data systems limitations prevent the EPA from capturing the full details of a known violator's history or identifying trends in compliance and enforcement, and thus the EPA cannot assess the success of steps taken to make improvements. Therefore, the agency is unable to assess the degree to which its actions will help prevent future oil spills or mitigate their associated impacts.

Unimplemented Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Solid Waste and Emergency Response, in consultation with the Assistant Administrator for Enforcement and Compliance Assurance, improve oversight of facilities regulated by the EPA's oil pollution prevention program by:

- a. Producing a biennial public assessment of the quality and consistency of Spill Prevention, Control, and Countermeasure Plans and Facility Response Plans based on inspected facilities.
- b. Developing procedures for updating and issuing new guidance to ensure the regulated community has access to the most current guidance.
- c. Implementing a risk-based strategy toward inspections that identifies unknown Spill Prevention, Control, and Countermeasure and Facility Response Plan facilities, and directs inspection resources toward facilities where the potential for spills poses the greatest risks to human health and the environment.
- d. Consistently interpreting regulations and the EPA's authority to enforce regulations.

Status: The model developed by OSWER for the Spill Prevention, Control, and Countermeasure program will be used to develop a review protocol for Facility Response Plans to examine the Facility Response Plan inspections conducted during the FY 2013 inspection cycle. OSWER planned to work to complete revisions to the Guidance for Inspectors. Reduced extramural resources and available personnel, program implementation priorities including inspections, and new priority concerns for oil spill response associated with increased oil transportation, have delayed—and will continue to delay—efforts on this milestone for at least a year or more. In addition, recent enactment of the Water Resources Reform and Development Act placed priority responsibilities on the Spill Prevention, Control, and Countermeasure program for the next 2 years. The original agreed-to completion date was September 30, 2013.

Action Office: Region 10
Report Title: Region 10 Technical and Computer Security Vulnerabilities Increase Risk to EPA's Network
Report No.: 12-P-0220
Date Issued: 01/20/2012

Report Summary

Note: The summary of this report is not being included in the Compendium due to the sensitive nature of the report's security findings.

Recommendations

Note: The narrative of the recommendation, planned corrective action and status for this report are not being included in the Compendium due to the sensitive nature of the report's security findings.

Recommendation 4: This recommendation was made to the Senior Information Official, Region 10. The agreed-to completion date was September 30, 2013.

Recommendation 7: This recommendation was made to the Senior Information Official, Region 10. The agreed-to completion date was September 30, 2013.

Action Office: Region 9
Report Title: Agreed-Upon Procedures Applied to EPA Grants Awarded to Summit Lake Paiute Tribe, Sparks, Nevada
Report No.: 12-2-0072
Date Issued: 11/10/2011

Report Summary

Although our transaction tests showed that labor costs claimed by the Summit Lake Paiute Tribe under the EPA grants were generally supported by timesheets, the following timekeeping issues warrant attention:

- The timekeeping process for the Indian Environmental General Assistance Program grants did not comply with Code of Federal Regulations (CFR) requirements in 2 CFR Part 225.
- A third party did not consistently verify the chairman's consent to use his signature stamp for timesheet approval.
- The tribe charged indirect labor costs as direct costs, contrary to its accounting policy.
- The tribe did not have policies and procedures for leave allocation.

As a result of the above issues, we questioned labor costs of \$96,615. We found that the tribe was addressing some of the issues raised in the 2008 and 2009 single audits. However, additional work remains to be done on issues relating to deferred revenues and updating policies and procedures.

Unimplemented Recommendation

Recommendation 2: We recommend that the Regional Administrator, EPA Region 9, require the tribe to implement internal controls to ensure that:

- a. Employees document all hours worked in accordance with 2 CFR Part 225 requirements.
- b. The chairman's consent to use his signature stamp for timesheet approval is independently verified.
- c. Leave allocation complies with 2 CFR Part 225 requirements.

Status: The tribe established a current timesheet that documents all hours worked and implemented a new procedure on the use of the chairman's signature stamp. The tribe plans to use the Micro-Information Processing payroll computerized system for a labor allocation feature that will comply with 2 CFR Part 225 requirements. As of September 18, 2013, the tribe's financial officer and consultant had developed a process in which leave will post to the right program/grant. It is still in the finalizing stage. As of March 21, 2014, the tribe submitted an update on the leave allocation. The original agreed-to completion date was July 31, 2012.

Action Office: OCFO
Report Title: EPA Needs Workload Data to Better Justify Future Workforce Levels
Report No.: 11-P-0630
Date Issued: 09/14/2011

Report Summary

The EPA has not collected comprehensive workload data or conducted workload analysis in about 20 years. The EPA does not require program offices to collect and maintain workload data, and the programs do not have databases or cost accounting systems in place to collect data on time spent on specific mission-related outputs. Federal guidance and standards emphasize the importance of planning work to determine staffing needs. OMB guidance states that agencies should identify their workloads to help determine the proper workforce size, and federal accounting standards require that agencies establish cost accounting systems to allow them to determine resources consumed for work performed. Without sufficient workload data, program offices are limited in their ability to analyze their workloads and justify resource needs, and the EPA's Office of Budget must base budget decisions primarily on subjective justifications at a time when budgets continue to tighten and data-driven decisions are needed. Organizations of varying sizes and missions have used workload models for years to justify resource needs. During our audit, we identified some basic concepts of workload modeling from which the EPA could benefit. The EPA would need to tailor such concepts to its own mission, structure and culture.

Unimplemented Recommendations

Recommendation 1: We recommend that the Chief Financial Officer conduct a pilot project requiring EPA organizations to collect and analyze workload data on key project activities.

Status: OCFO planned to conduct analyses of grants and Superfund cost recovery. OCFO submitted a draft Funds Control Manual to OMB that contained directions to the agency managers on how to collect and analyze workload data, the benefits of evaluating the data and how the information may be used in preparing budget requests. OMB provided comments and the Office of Grants and Debarment and OIG also offered additional suggestions for improving the document. OCFO is incorporating those comments and will re-submit the Funds Control Manual for final clearance by OMB. In addition, OCFO is continuing to work with OARM and the agency's major program offices to refine its workload estimator tools for grants specialist and project officer work. The original agreed-to completion date was September 30, 2012.

Recommendation 2: We recommend that the Chief Financial Officer use information learned from the pilot and the ongoing contracted workload study to issue guidance to the EPA's program offices on:

- a. How to collect and analyze workload data.
- b. The benefits of workload analysis.
- c. How this information should be used to prepare budget requests.

Status: OCFO is revising Resource Management Directive 2520, Administrative Control of Appropriated Funds, to incorporate workload planning guidance. The agency is working to address comments and will resubmit for OMB review. The original agreed-to completion date was September 30, 2012.

Action Office: OARM
Report Title: EPA Has Not Fully Implemented a National Emergency Equipment Tracking System
Report No.: 11-P-0616
Date Issued: 09/13/2011

Report Summary

Although the EPA spent \$2.8 million as of October 2010 to develop and implement an Emergency Management Portal (EMP) emergency equipment tracking module, the EPA has not fully implemented the module, and the module suffers from operational issues. Our review of allegations in a hotline complaint found that:

- The EPA does not fully use the EMP equipment tracking module because no EPA office with overall authority has mandated its use.
- The EPA has made no formal effort to assess functionality and cost effectiveness due to its decision to perform such assessments only after fully implementing the EMP equipment module.
- The EMP equipment module is cumbersome and slow, and may not be the most efficient and effective emergency equipment tracking alternative.

The EPA has guidance and policies that require the agency to develop and implement a plan for a national equipment tracking system. Both the OMB and EPA require performance measurement of such systems. However, the EPA has not fulfilled this requirement. In addition to the \$2.8 million it has already spent, the EPA plans to spend another \$5.5 million over the next 15 years on the EMP equipment module's maintenance. Further, regions using the module continue to maintain their own tracking systems, resulting in wasted resources. Because the EPA has not fully implemented the EMP equipment module and the module is cumbersome and slow, the EPA's ability to protect public health and the environment in the event of a nationally significant incident may be impaired.

Unimplemented Recommendation

Recommendation 3: We recommend that the Deputy Administrator mandate that regions and response teams employ the national tracking system the EPA decides to use for emergency response equipment.

Status: The new system has been developed but it is not yet fully implemented. OARM has been actively working toward acquiring an agency asset management system to achieve the federal government "industry" standard since June 2010. A commercial off-the-shelf software package with asset management functionality was purchased in February 2012, with the intention of hosting it on the local Office of Administration Services Information System. As a result of shifting priorities and reduced funding, the corrective action completion date committed to in the previous audit response is no longer achievable. OARM continues to be fully committed to implementing the developed property system, but will not achieve deployment of the system until January 31, 2015. The original agreed to completion date was May 31, 2012.

Action Office: OSWER
Report Title: Revisions Needed to National Contingency Plan Based on Deepwater Horizon Oil Spill
Report No.: 11-P-0534
Date Issued: 08/25/2011

Report Summary

We received two hotline complaints on the use of dispersants in response to the Deepwater Horizon oil spill in the Gulf of Mexico. We reviewed the steps EPA took to analyze the dispersant Corexit for inclusion on the NCP Product Schedule, and the EPA's role in the decision to use Corexit. We found that the EPA and the manufacturer of Corexit completed required steps to include Corexit products on the NCP Product Schedule. However, the EPA has not updated the Product Schedule since 1994 to include the most appropriate efficacy testing protocol. Subpart J of the NCP identifies requirements a manufacturer must meet to include a product on the Product Schedule, including efficacy results using the Swirling Flask Test. The EPA has considered revising Subpart J to change efficacy testing procedures to the more reproducible Baffled Flask Test. However, the EPA had not finalized the rulemaking before the Deepwater Horizon oil spill occurred. If the EPA had updated Subpart J, more reliable efficacy data may have been available during the oil spill.

Responders to the Deepwater Horizon oil spill could have used other dispersants, but not within the applicable window of time designated by Addendum 2 to a directive issued by the EPA and the Coast Guard. The EPA's involvement in the response included issuing Joint Directives to BP, making operational decisions, and conducting additional dispersant testing. The EPA involved senior officials in the response because (a) the agency was not prepared for the unprecedented volume and duration of dispersant use and subsea application, and (b) additional clarity was needed on roles and responsibilities in responding to a Spill of National Significance. The involvement of senior EPA officials created confusion as to who at the EPA led response efforts for dispersant use.

Unimplemented Recommendations

Recommendation 1: We recommend that the Assistant Administrator for Solid Waste and Emergency Response develop appropriate NCP Subpart J testing revisions, including proceeding with plans in place before the Deepwater Horizon oil spill, to incorporate the most appropriate efficacy testing protocol. Also, we recommend OSWER develop an action plan with milestones for these and any other necessary revisions and take steps to propose NCP Subpart J revisions.

Status: The EPA is proposing regulatory revisions to the NCP's Subpart J testing requirements. EPA transmitted the Subpart J rule to OMB for review on July 18, 2014. EPA expects the rule to appear in the *Federal Register* by December 31, 2014. The original agreed-to completion date was August 30, 2012.

Recommendation 3: We recommend that the Assistant Administrator for Solid Waste and Emergency Response modify the NCP Product Schedule and contingency plans to include additional information (such as testing on crude oil, subsurface dispersants application, volume and duration limits, etc.) learned from the Deepwater Horizon oil spill response and use such information to revise and update Area and Regional Contingency Plans.

Status: The EPA is proposing regulatory revisions to the Subpart J requirements for the NCP Product Schedule and contingency planning elements. The revisions will address chemical agent tests (such as dispersants) using crude oil; subsurface use of dispersants; and quantity, location and duration of chemical agent use criteria. EPA transmitted the Subpart J rule to OMB for review on July 18, 2014. EPA expects the rule to appear in the *Federal Register* by December 31, 2014. The original agreed-to completion date was August 30, 2012.

Recommendation 6: We recommend that the Assistant Administrator for Solid Waste and Emergency Response review and analyze NCP Subpart J toxicity testing protocols to ensure that emergency responders have the information necessary for appropriate subsurface dispersant use for future oil spills.

Status: This issue is currently being addressed as part of the action to revise the requirements for Subpart J toxicity testing and criteria for listing dispersants on the NCP Product Schedule. When revisions to the Product Schedule requirements are complete, OSWER's Office of Emergency Management (OEM) will work on revisions to the Selection Guide and Technical Notebooks, which are made available to emergency responders, to ensure the necessary information is available for subsurface dispersant use on future oil spills. EPA transmitted the Subpart J rule to OMB for review on July 18, 2014. EPA expects the rule to appear in the *Federal Register* by December 31, 2014. The original agreed-to completion date was August 30, 2012.

Recommendation 7: We recommend that the Assistant Administrator for Solid Waste and Emergency Response, as part of the action to review NCP Subpart J requirements, address the need to capture and maintain dispersant manufacturer production capacities, equipment requirements, and other necessary information to better prepare for future oil spills. Make this information widely available to the response community.

Status: OEM is in the process of developing amendments to the requirements in Subpart J of the NCP associated with the testing, listing and use of chemical agents, including dispersants, on oil spills on the waters of the United States. The proposed rulemaking containing the amendments has cleared Options Selection and is in the workgroup package development state under the agency's Action Develop Process, in compliance with the Administrative Procedures Act. One set of elements under development in the package is proposed regulatory language that would require product manufacturers to include information on their production capabilities and equipment requirements, with their submittal to the EPA to have their product listed on the Product Schedule under Subpart J of the NCP.

OEM is also examining options on the frequency of updating this information and mechanisms for making it readily available to the response community. The preferred regulatory approach and options for collection and dissemination of the information, as recommended by the OIG, will be clearly described in the proposed regulatory text and preamble. OEM will seek public comment on the approach and options and will welcome well-supported alternatives. EPA transmitted the Subpart J rule to OMB for review on July 18, 2014. EPA expects the rule to appear in the *Federal Register* by December 31, 2014. The original agreed-to completion date was August 30, 2012.

Action Office: OECA
Report Title: Agency-Wide Application of Region 7 NPDES Program Process Improvements Could Increase EPA Efficiency
Report No.: 11-P-0315
Date Issued: 07/06/2011

Report Summary

Although participants in the Kaizen event for Region 7's National Pollutant Discharge Elimination System (NPDES) program continued to follow up on the commitments and action items identified, no single authority was responsible for tracking the process improvement outcomes. Also, the EPA did not have a process to develop and track quantifiable results and outcomes. Further, the EPA encountered barriers involving scope, performance measures, implementation and accountability when planning the Kaizen event. While the states and the EPA collaborated to create guidance for Kaizen events, the EPA did not, nor was it required to, use them to assure that barriers were overcome in the execution of the Region 7 event. The Administrator's January 2010 memorandum, "Our Top Priorities," as well as the EPA's other recent and state initiatives, discusses the need to conduct more Kaizen events with the states. The Region 7 Kaizen event for the NPDES program identified three process improvements (resolution of technical issues and communication, permitting and enforcement oversight reviews of states, and annual strategic planning) and one implementation action (data collection and reporting) that can potentially be implemented in other regions.

Unimplemented Recommendation

Recommendation 1: We recommend that the Deputy Administrator direct OW and OECA to identify Region 7 process improvements that can be applied elsewhere, considering the cost and benefit of implementation. These actions include:

- a. Earlier resolution of technical issues and communication.
- b. Combining permitting and enforcement oversight reviews of the states.
- c. Implementing coordinated and integrated strategic planning nationwide for the NPDES program, including consideration of the new approaches under the Clean Water Act of 1972 action plan.
- d. Fully implementing burden reduction initiatives identified during the event.

Status: OW has completed corrective actions to address items a, b and c. To address item d, OECA published the proposed NPDES electronic reporting rule in the *Federal Register* on July 30, 2013. A significant amount of work was required to develop the proposed rule, as was extensive coordination with the water community both within and outside of the agency. An initial draft of the proposed rule was sent to OMB in December 2011. Official clearance to publish the proposed rule was provided by OMB in June 2013. A 90-day public comment period began with the publication of rule. During this time period, OECA has been engaging in outreach presentations and webinars for interested parties. In response to a request for additional time to review and submit comments on the proposed rule, an extension to the comment period has been granted. Should there be significant comments on the rule, the agency is committed to issuing a supplemental notice, which will require additional OMB review and a subsequent public comment period. Should a supplemental rule be required, OECA anticipates the final rule would be published in May 2015. The original agreed-to completion date was September 30, 2012.

Action Office: OSWER
Report Title: EPA Needs an Agency-Wide Plan to Provide Tribal Solid Waste Management Capacity Assistance
Report No.: 11-P-0171
Date Issued: 03/21/2011

Report Summary

The EPA cannot determine whether its tribal solid waste management activities are assisting tribal governments in developing the capacity to manage solid waste or reduce the risks of open dumps in Indian country. The EPA's performance measures do not assess whether the agency's efforts are effective in building solid waste management capacity in Indian country. The EPA also lacks internal data controls to track the status of open dumps. The EPA does not have an agencywide plan that defines the roles and responsibilities of the EPA program offices and regions. The lack of a single, agencywide plan results in poor coordination and limited oversight, and may lead to an ineffective use of resources. As a result, the EPA cannot (1) ensure that consistent solid waste management assistance is provided, (2) accurately determine the risks of open dumps, or (3) determine whether efforts are effective nationwide.

Unimplemented Recommendation

Recommendation 2: We recommend that the Assistant Administrator for Solid Waste and Emergency Response develop and implement an agencywide plan for providing consistent and effective tribal solid waste management capacity assistance that is within the scope of the EPA's authority and responsibility; and that the agency specific plan should require performance measures, including both output and outcome measures, to track whether its assistance is consistent and effective in developing solid waste management capacity and reducing risks from open dumps in Indian Country.

Status: OSWER has completed corrective actions to address items a, b, d, e and f. To address item c, the EPA agencywide plan will propose new performance measures for consideration in the next EPA Strategic Plan. The EPA intends to focus on outcome-oriented measures and ensure that internal controls are a significant factor in selecting new proposed measures. The EPA will also attempt to align the proposed measures with the Tribal Decision Maker's Guide and the Guidebook for Building Tribal Environmental Capacity (currently in draft form). The EPA has created a national workgroup—comprised of headquarters and regional staff—that will develop a process for evaluating options for new performance measures. Using this process, which will include tribal consultation, the workgroup will develop and implement new performance measures by October 31, 2014. The original planned completion date was April 30, 2012.

Action Office: OARM
Report Title: EPA Needs Better Agency-Wide Controls Over Staff Resources
Report No.: 11-P-0136
Date Issued: 02/22/2011

Report Summary

The EPA does not enforce a coherent program of position management to assure the efficient and effective use of its workforce. While some organizational elements have independently established programs to control their resources, there is no agencywide effort to ensure that personnel are put to the best use. Prior to April 2010, the EPA had the *Position Management and Control Manual*, which required an agencywide program. However this manual was not enforced and in April 2010 it was cancelled without replacement. According to the cancellation memorandum, the manual was eliminated because OARM officials believed the EPA had other mechanisms in place to appropriately manage and control its positions. However, the other mechanisms do not provide similar effects, controls or documentation. Without an agencywide position management program, the EPA leadership lacks reasonable assurance that it is using personnel in an effective and efficient manner to achieve mission results.

Unimplemented Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Administration and Resources Management establish an agencywide workforce program that includes controls to ensure regular reviews of positions for efficiency, effectiveness, and mission accomplishment.

Status: A final position tracking piece of the Human Resources Line of Business should be implemented by January 2015. Once the Human Resources Line of Business is fully operational, the agency can work to issue and implement the final policy. The final policy is expected to be issued by spring 2015. The original agreed-to completion date was September 30, 2012.

Action Office: OCFO
Report Title: EPA Needs to Strengthen Internal Controls for Determining Workforce Levels
Report No.: 11-P-0031
Date Issued: 12/20/2010

Report Summary

The EPA's policies and procedures do not include a process for determining employment levels based on workload as prescribed by the OMB. Further, the EPA does not determine the number of positions needed per mission-critical occupation using workforce analysis as required by the Office of Personnel Management. These conditions occurred because the EPA has not developed a workload assessment methodology and has not developed policies and procedures that require identifying and reporting on the number of positions needed per mission-critical occupation. As a result, the EPA cannot demonstrate that it has the right number of resources to accomplish its mission. The Government Accountability Office and the EPA OIG have reported instances in which personnel resources were not adequately considered and, consequently, offices encountered delays or did not meet mission requirements.

The Office of Personnel Management noted that the EPA's Human Capital Management Report shows evidence that the EPA's work is guided by human capital goals and objectives. However, the EPA's Office of Human Resources does not require that workforce planning results link to the EPA's strategic and performance goals. This condition occurred because the Office of Human Resources has not clearly defined the reporting requirements needed. As a result, there is no assurance that the EPA's workforce levels are sufficient to meet the workload of the agency.

Unimplemented Recommendations

Recommendation 2-1: We recommend that the Chief Financial Officer amend the Resource Management Directive 2520 and the annual planning and budget memoranda to require using workload analysis to help determine employment levels needed to accomplish agency goals.

Status: Resource Management Directive 2520 issuance has been delayed to allow for additional revisions. The issuance of Resource Management Directive 2520 is still delayed. The agency is addressing comments from OMB and will send them for approval. The new anticipated date of issuance, assuming OMB approval, is March 30, 2015. The original agreed-to completion date was September 30, 2012.

Recommendation 2-2: We recommend that the Chief Financial Officer require the agency to complete a workload analysis for all critical functions to coincide with developing the strategic plan.

Status: OCFO continues to update the OIG on the progress and scope changes of the workload analysis. The last update was March 12, 2014. The original agreed-to completion date was September 30, 2012.

Action Office: OARM
Report Title: Audit of EPA's Fiscal 2010 and 2009 Consolidated Financial Statements
Report No.: 11-1-0015
Date Issued: 11/15/2010

Report Summary

We rendered an unqualified opinion on the EPA's Consolidated Financial Statements for FY 2010 and 2009, meaning that they were fairly presented and free of material misstatement. The OIG noted the following four significant deficiencies:

- Further improvements are needed in reviewing the Superfund state contract unearned revenue spreadsheets.
- The EPA should assess collectability of federal receivables and record allowances for doubtful accounts as needed.
- The EPA needs to improve its controls for headquarters personal property.
- The EPA needs to properly close the Fund Balance with Treasury when cancelling treasury symbols.

The OIG also noted one noncompliance issue involving the EPA's need to continue efforts to reconcile intragovernmental transactions.

Unimplemented Recommendation

Recommendation 9: We recommend that the Assistant Administrator for Administration and Resources Management require the Director, Facilities Management Services Division, to adequately address and resolve the issue and determine why personal property items are missing.

Status: OARM has been actively working since June 2010 toward acquiring an agency asset management system to achieve the federal government "industry" standard. OARM purchased a commercial off the shelf software package with asset management functionality in February 2012, with the intention of hosting it on the local Office of Administration Services Information System managed by OA. As of March 27, 2013, a new tracking system has been developed; however, as a result of shifting priorities and reduced funding, the anticipated implementation of the developed property system has been extended to January 31, 2015. The original completion date for this corrective action was May 30, 2012.

Action Office: OECA
Report Title: ECHO Data Quality Audit—Phase II Results: EPA Could Achieve Data Quality Rate with Additional Improvements
Report No.: 10-P-0230
Date Issued: 09/22/2010

Report Summary

We sought to assess the quality of key data elements reported through the Enforcement Compliance and History Online (ECHO) website. KPMG, LLP, performed the review. The EPA mandates that data elements reported to the public through the ECHO Website have a 95-percent accuracy rate. KPMG found a 91.5-percent data accuracy rate for key data elements entered into two primary ECHO source systems: the legacy Permit Compliance System and the newer Integrated Compliance Information System – NPDES. Although the 91.5-percent data quality rate is close to the EPA’s goal, the EPA and the state environmental offices could take additional steps to increase the quality of data reported through the ECHO website.

Unimplemented Recommendation

Recommendation 5: We recommend that the Director, Office of Compliance, within the Office of Enforcement and Compliance Assurance, complete new rules that require states to report minor facility data.

Status: OECA agreed to publish the final NPDES electronic reporting rule. OECA published the proposed NPDES electronic reporting rule in the *Federal Register* on July 30, 2013. A 90-day public comment period began with the publication of rule. During this time period, OECA has been engaging in outreach presentations and webinars for interested parties. Should there be significant comments on the rule, OECA is committed to issuing a supplemental notice, which will require additional OMB review and a subsequent public comment period. Should a supplemental rule be required, OECA anticipates the final rule would be published in May 2015. The original agreed-to completion date was September 30, 2012.

Action Office: OCSPP
Report Title: EPA Needs a Coordinated Plan to Oversee Its Toxic Substances Control Act Responsibilities
Report No.: 10-P-0066
Date Issued: 02/17/2010

Report Summary

The EPA does not have integrated procedures and measures in place to ensure that new chemicals entering commerce do not pose an unreasonable risk to human health and the environment. We found that the EPA's New Chemicals Program had limitations in three processes intended to identify and mitigate new risks—assessment, oversight and transparency. The program is limited by an absence of test data and a reliance on modeling because the Toxic Substances Control Act does not require upfront testing as part of a Premanufacture Notice submission. Premanufacture Notice submitters are required to submit health and safety data in their possession and a description of data known to or reasonably ascertainable by the submitter at the time of its submission. Nonetheless, the majority of Premanufacture Notice submissions do not include chemical toxicity or environmental fate data. Oversight of regulatory actions designed to reduce known risks is a low priority, and the resources allocated by the EPA is not commensurate with the scope of monitoring and oversight work. In addition, the EPA's procedures for handling confidential business information requests are predisposed to protect industry information rather than to provide public access to health and safety studies.

Unimplemented Recommendations

Recommendation 2-4: We recommend that the Assistant Administrator for Chemical Safety and Pollution Prevention establish criteria and procedures outlining what chemicals or classes of chemicals will undergo risk assessments for low-level and cumulative exposure. Periodically update and revise risk assessment tools and models with latest research and technology developments.

Status (CA 2): OCSPP agreed to initiate cumulative assessments of eight phthalates and the EPA intends to lay the groundwork to consider initiating rulemaking under Toxic Substances Control Act section 6(a) to regulate the eight phthalates. In preparation for the rulemaking, the EPA intends, in cooperation with the U.S. Consumer Product Safety Commission and the U.S. Food and Drug Administration, to continue to work to fully assess the use, exposure and substitutes for these chemicals. OCSPP has been unable to complete the assessments and rulemaking because the work to be done requires the use of data from the Consumer Product Safety Commission and Food and Drug Administration's report tentatively titled, "Report to the U.S. Consumer Product Safety Commission by the Chronic Hazard Advisory Panel on Phthalates Alternatives." This report was to be issued in 2012 but as of October 21, 2013, had not yet been released. OCSPP plans to complete the corrective action by December 31, 2014. The original agreed-to completion date was December 31, 2012.

Status (CA 3): OCSPP is an active participant in an agencywide introspective analysis of risk assessment practices that brings agency risk assessors and risk managers together to work toward advancing human health risk assessment focusing on selected recommendations presented in the National Research Council reports: *Science and Decisions: Advancing Risk Assessment*; *Phthalates and Cumulative Risk: The Tasks Ahead*; and *Toxicity Testing in the 21st Century*:

A Vision and A Strategy. The EPA plans to issue agency guidance for the conduct of cumulative exposure assessments and OCSPP's implementation of the guidance is dependent on the agency issuing the guidance. The guidance, planned for issuance in 2012, has not yet been issued. OCSPP plans to complete the implementation by December 31, 2014. The original agreed-to completion date was February 28, 2013.

Recommendation 2-5: We recommend that the Assistant Administrator for Chemical Safety and Pollution Prevention develop a more detailed Toxic Substances Control Act confidential business information classification guide that provides criteria for approving confidential business information coverage and establishes a time limit for all confidential business information requests to allow for eventual public access to health and safety data for chemicals.

Status: As of September 30, 2014 EPA is still in the development stage of this rule and does not currently have a timeframe for issuing the proposal. EPA continues to support much-needed reform of this country's chemicals management legislation. In the interim, EPA is committed to increasing the public's access to chemical information and reducing unwarranted claims of confidentiality in chemical reporting. Information on the range of actions EPA has taken over the past few years to increase transparency can be found at <http://www.epa.gov/oppt/existingchemicals/pubs/transparency.html>. The original agreed-to completion date was January 31, 2012.

Action Office: OSWER
Report Title: Lack of Final Guidance on Vapor Intrusion Impedes Efforts to Address Indoor Air Risks
Report No.: 10-P-0042
Date Issued: 12/14/2009

Report Summary

The EPA's efforts to protect human health at sites where vapor intrusion risks may occur have been impeded by the lack of final agency guidance on vapor intrusion risks. The EPA's 2002 draft vapor intrusion guidance has limited purpose and scope, and the science and technology associated with evaluating and addressing risk from vapor intrusion is evolving. The EPA's draft also contains outdated toxicity values for assessing risk to humans from chemical vapors in indoor air. The EPA's draft guidance does not address mitigating vapor intrusion risks or monitoring the effectiveness of mitigation efforts. The draft guidance also does not clearly recommend that multiple lines of evidence be used in evaluating and making decisions about risks from vapor intrusion. The draft guidance is not recommended for assessing vapor intrusion risks associated with petroleum releases at Underground Storage Tank sites. The EPA's outdated toxicity values allow for the use of widely different, nonfederal toxicity values and have caused delays in work to address possible risks.

The EPA has not finalized its guidance, according to EPA managers and staff, because the 2007 Interstate Technology Regulatory Council guidance addressed many issues that the EPA would have addressed in a final guidance, and because finalizing the EPA's guidance would take a long time in light of the emerging scientific issues in the field. Also, previous administrative review requirements for agency guidance were perceived as barriers to issuing timely guidance in a rapidly changing environment. These requirements were revoked by the current Administration, but significant guidance remains subject to some administrative review. Seven years later, the EPA is developing a roadmap of technical documents that will update its draft guidance. However, technical documents may not be effective for conveying and representing agency policy.

Unimplemented Recommendations

Recommendation 2: We recommend the Assistant Administrator for Solid Waste and Emergency Response issue final vapor intrusion guidance(s) that incorporates information on:

- a. Updated toxicity values.
- b. A recommendation(s) to use multiple lines of evidence in evaluating and making decisions about risks from vapor intrusion.
- c. How risks from petroleum hydrocarbon vapors should be addressed.
- d. How the guidance applies to Superfund Five-Year Reviews.
- e. When or whether preemptive mitigation is appropriate.
- f. Operations and maintenance, the termination of the systems, and when institutional controls and deed restrictions are appropriate.

Recommendation 3: We recommend the Assistant Administrator for Solid Waste and Emergency Response train the EPA and state staff and managers and other parties on the newly updated, revised and finalized guidance document(s).

Status: OSWER drafted two companion guidance documents in 2012 to address vapor intrusion risks from both petroleum- and non-petroleum-based subsurface contaminants. After vetting the documents within the EPA in 2012, OSWER decided to hold a public review of the draft guidance. Over 1,500 comments from over 100 comment were received in the docket during the public comment period in 2013. OSWER worked with the agency-level workgroup to revise the documents, which were submitted to OMB on September 23, 2014, for inter-agency review. The OMB initiated its review on September 25, 2014. The completion date is not provided because it is dependent on how quickly the OMB-led interagency review can be completed, and the agency does not control the schedule now that the OMB review has started. The original agreed-to completion date for Recommendation 2 was November 30, 2012, and for Recommendation 3 was May 31, 2013.

Action Office: OECA
Report Title: EPA Oversight and Policy for High Priority Violations of Clean Air Act Need Improvement
Report No.: 10-P-0007
Date Issued: 10/14/2009

Report Summary

High Priority Violations (HPVs) were not being addressed in a timely manner because regions and states did not follow the HPV policy, the EPA headquarters did not oversee regional and state HPV performance, and regions did not oversee state HPV performance. According to EPA data, about 30 percent of state-led HPVs and about 46 percent of EPA-led HPVs were unaddressed after 270 days. This can result in significant environmental and public health impacts.

Regions are not ensuring that sources receive notices of violation within 60 days. None of the regions reviewed held meetings with their states after HPVs had been unaddressed for 150 days to discuss case strategy. Several states addressed HPVs with informal rather than formal enforcement actions. EPA headquarters did not use the “Watch List” and trend reports to assess performance of regions and states in addressing HPVs. The regions did not ensure that state-led HPVs are addressed in a timely manner by taking over delinquent state HPV cases. Regions also did not always ensure that states entered accurate data into the Air Facility System database. Although the EPA noted some of these deficiencies, it has not developed a plan to correct them.

Unimplemented Recommendations

Recommendation 1: We recommend that the Assistant Administrator for Enforcement and Compliance Assurance direct the EPA regions to comply with the HPV policy, and monitor and report on regions’ compliance.

Recommendation 3: We recommend that the Assistant Administrator for Enforcement and Compliance Assurance implement proper management controls over HPV by (1) following the watch list standard operating procedures, including generating trend reports and conducting national annual reviews; and (2) ensuring that Air Facility System data is accurate by documenting data inaccuracies and their disposition in regular meeting notes.

Status: OECA is working with a number of state partners and completed work on a revised policy on August 30, 2013. OECA completed its effort to allow partners to review/comment on the new policy and noted that it would work to complete the HPV management report in June 2014. The EPA planned to formally issue the revised policy in March 2014. Once the HPV Policy revision was final, OECA planned to work with regions and states on an HPV management report that adapts to the new policy and that will serve as the tool for the EPA and states to use to manage the HPV process. OECA planned to have the HPV management report no later than June 30, 2014. The original agreed-to completion date was September 1, 2012. (The corrective action applies to 1 and 3).

Action Office: OARM
Report Title: Review of Hotline Complaint on Employee Granted Full-Time Work-at-Home Privilege
Report No.: 10-P-0002
Date Issued: 10/07/2009

Report Summary

We found an unauthorized, full-time work-at-home arrangement that has existed for 9 years and allowed a National Enforcement Training Institute employee to work from home in Ohio instead of an office in Washington, D.C. The employee and position were originally located in the Washington area and the employee later moved as the result of a spouse transfer. In our opinion, the National Enforcement Training Institute's actions are for the benefit of a single employee as opposed to being primarily in the interest of the government, and this action was not equitably provided within the institute. The EPA has no established or consistent policy, procedure or criteria for granting full-time work-at-home privilege, and appears to be preferentially available to only a few employees. Neither OARM nor the National Enforcement Training Institute has any written documentation showing the government interest in or appropriateness of making this arrangement, or that senior OARM officials approved this action.

Office of Human Resources personnel (Associate Deputy Director of Program Management and Communications and the agency telework coordinator) stated that the EPA became aware of similar arrangements due to research it performed for an unrelated court case. OARM raised concerns about equity in such arrangements, and believes this must be brought under control. To date, OARM has not corrected this situation.

Unimplemented Recommendations

Recommendation 1: We recommend that the Deputy Administrator assign responsibility for authorizing all non-OARM geographically separate duty station changes to the Assistant Administrator for OARM.

Recommendation 2a: We recommend that the Assistant Administrator for Administration and Resources Management establish and implement agency policy for all of the EPA's employees, clearly articulating the process and procedures for changing an employee's duty station to a location geographically separate from the position of record. This policy should include eligibility criteria for positions and personnel, records management requirements, periodic review and reauthorization, verification of correct pay rate (locality and grade), and specific approvals required from initial submission to final approval to ensure equity. The policy should require the Assistant Administrator for OARM to be the final decision authority for all geographically separate duty station location authorizations except those duty station location changes initiated within OARM.

Status: OARM has been working to address the official worksite designation issue for situations where employees are assigned to geographically separate locations. As OARM anticipated, it has taken time to build the considerable cross-program and regional support that it believes is needed to effectively implement the final policy. OARM informed the OIG that it continues to aggressively coordinate across the agency's program and regional offices to develop and finalize the telework policy that formalizes procedures for changing an employee's duty station to a

location geographically separate from the position of record. The policy will include a directive clearance review process and the agency negotiation process with the unions. The agency continues to be in the negotiation process with the unions. OARM is unable to complete, or provide a firm estimate on completion dates for the outstanding corrective actions until ALL unions have reached agreement on a new telework policy. The original agreed-to completion date was June 20, 2011. (These corrective actions apply to 1 and 2a.)

Recommendation 2b: We recommend that the Assistant Administrator for Administration and Resources Management identify and review all existing arrangements of full-time work-at-duty-station separate from the position of record, including the situation that was the subject of this review, and bring each of these arrangements into compliance with implemented EPA policy.

Status: The EPA headquarters program and regional offices planned to review the current arrangements (6 months from approval date of policy). However, this corrective action is tied to the telework policy that is in negotiations with the unions. The original agreed-to completion date was June 30, 2013.

Action Office: Region 9
Report Title: Making Better Use of Stringfellow Superfund Special Accounts
Report No.: 08-P-0196
Date Issued: 07/09/2008

Report Summary

By FY 2010, EPA Region 9 could reclassify, or transfer to the Hazardous Substance Superfund Trust Fund, up to \$47.8 million in special account funds for the Stringfellow Superfund site, located near Glen Avon, California. Reclassifying or transferring is consistent with EPA guidance and would potentially allow \$47.8 million to be available for better use in Region 9's Superfund program or elsewhere in the nation. In response to our draft report, Region 9 agreed to reclassify \$20 million of the \$47.8 million by the end of FY 2008. It also stated it would review the remaining amount (\$27.8 million) in annual reviews and when it achieves a record of decision and settlement for the remaining site work in FY 2010. The Stringfellow special accounts had a balance of approximately \$117.8 million as of June 11, 2008. The \$70 million remaining in the accounts are to cover potential EPA cleanup costs if the responsible party (the state of California) is unable to pay.

Unimplemented Recommendation

Recommendation 2: We recommend that the Region 9 Administrator reclassify or transfer to the Trust Fund, as appropriate, up to \$27.8 million (plus any earned interest less oversight costs) of the Stringfellow special accounts in annual reviews, and at other milestones including the end of FY 2010, when the record of decision is signed and the final settlement is achieved.

Status: Region 9 will reclassify or transfer to the EPA Hazardous Substance Superfund Trust Fund, as appropriate, up to \$27.8 million of the Stringfellow special accounts in annual reviews, and at other milestones, when the record of decision is signed and the final settlement is achieved. In 2012, a new area of groundwater contamination was identified that is commingling with and will directly impact the cleanup of existing Stringfellow contamination. An EPA lead remedial investigation/feasibility study is currently underway to characterize and develop remedial alternatives for the newly identified contamination. Due to the additional investigations at the site, the current anticipated date to complete the site-wide record of decision is December 31, 2015. The original agreed-to completion date was December 31, 2012.

Action Office: OSWER
Report Title: EPA Needs to Plan and Complete a Toxicity Assessment for the Libby Asbestos Cleanup
Report No.: 2007-P-00002
Date Issued: 12/05/2006

Report Summary

In our limited review, we identified the following significant issues that we believe are critical to a successful cleanup in Libby, Montana.

- The EPA has not completed a toxicity assessment of amphibole asbestos necessary to determine the safe level for human exposure; therefore, the EPA cannot be sure that the Libby cleanup sufficiently reduces the risk that humans may become ill or, if ill already, get worse.
- The EPA's public information documents *Living with Vermiculite* and *Asbestos in Your Home* are inconsistent about safety concerns.

Unimplemented Recommendation

Recommendation 1: We recommend that the EPA fund and execute a comprehensive amphibole asbestos toxicity assessment to determine (1) the effectiveness of the Libby removal actions, and (2) to determine whether more actions are necessary. The toxicity assessment should include the effects of asbestos exposure on children. The EPA Science Advisory Board should review the toxicity assessment and report to the Office of the Administrator and the Libby Community Advisory Group whether the proposed toxicity assessment can sufficiently protect human health.

Status: OSWER is completing revisions to the Draft Toxicological Review for Libby Amphibole Asbestos based on comments from the EPA's Science Advisory Board. A working copy of a revised draft document is undergoing technical review by federal experts and scientists in Region 8 and OSWER. After consideration of those review comments but before final posting of the Integrated Risk Information System assessment, the revised document will undergo formal internal Agency Review and Inter-Agency Science Consultation. Previously, the EPA had estimated the final Toxicological Review would be posted in June of 2014, citing at the time uncertainties in the timeline. The agency now estimates that the final Toxicological Review will be posted as early as October 2014 with the goal of completing it as quickly as possible. The original agreed-to completion date was September 30, 2012.

Action Office: OCFO
Report Title: EPA Can Better Manage Superfund Resources
Report No.: 2006-P-00013
Date Issued: 02/28/2006

Report Summary

We performed this review in response to a congressional request to evaluate Superfund expenditures at headquarters and the regions. We provide answers to congressional questions about the EPA's Superfund program expenditures and identify numerous opportunities for the EPA to more effectively manage its existing Superfund resources and its program, and direct more resources to cleanup. The EPA needs to overcome challenges in accounting for Superfund resources, understanding the program's resource needs, and decentralized management of the Superfund program.

Several obstacles have prevented the EPA from efficiently and effectively managing the Superfund program for performance and adequately accounting for Superfund resources. The EPA has been unable to allocate and manage Superfund resources for cleanup as efficiently and effectively as possible because of the way the agency accounts for program resources, manages by functions, supplements the program with other funds, relies on an outdated workload model, and maintains unliquidated Superfund obligations and funds in special accounts. Closely aligning offices that support the Superfund program and that produce program performance and cost data have been limited because the EPA disperses the responsibility for allocating and managing program resources.

Unimplemented Recommendation

Recommendation 2-3: We recommend that the EPA should agree to define costs in a manner that supports management decision making and improve their accounting of such resources to maximize achieving program goals.

Status: OCFO will update the Funds Control Manual to describe the use of the Superfund Cost Recovery Package Imaging and On-Line System in tracking all Superfund site cleanup-related costs. As of September 30, 2012, the updated Funds Control Manual was in the review process. The agency review of the manual was completed and it was sent to OMB for review. The agency is addressing OMB's comments. The anticipated date of issuance is March 30, 2015. The original agreed-to completion date was October 31, 2011.

Action Office: OECA
Report Title: Limited Knowledge of the Universe of Regulated Entities Impedes EPA's Ability to Demonstrate Changes in Regulatory Compliance
Report No.: 2005-P-00024
Date Issued: 09/19/2005

Report Summary

We found that OECA has limited knowledge of the diverse regulated universe for which it maintains responsibility. OECA had not updated its universe table since generating it in 2001, even though some universe figures for reviewed program areas have changed substantially. The EPA has used the 2001 table as a source for describing the size of its regulated universe in public documents. Various data quality issues impact OECA's ability to adequately identify the size of its regulated universe and associated compliance information. OECA concentrates most of its regulatory activities on large entities and knows little about the identities or cumulative impact of small entities. OECA cannot effectively use universe figures to assist with its regulatory activities. OECA does not develop programmatic compliance information, adequately report on the size of the universe for which it maintains responsibility, or rely on universe figures to assist with planning.

OECA's limited universe knowledge prevents it from determining overall compliance levels in five of the six regulatory program areas we reviewed. This hinders OECA's ability to generate valid programmatic compliance information and effectively determine program success. Also, OECA lacks adequate transparency in publicly reporting some currently available compliance information.

Recommendation

Recommendation 2-4: We recommend that the Assistant Administrator for Enforcement and Compliance Assurance develop an objective of having the most up-to-date and reliable data on all entities that fall under its regulatory responsibility. OECA should adopt the goals of requiring states to track, record, and report data for entities over which the states have regulatory responsibility. To achieve this goal, OECA should develop a multi-state, multi-program pilot program of collecting data that states track, record, verify, and report.

Status: OECA, in collaboration with the states, planned to develop a policy for data to be collected and tracked by states' Clean Water Act – NPDES program in ICIS-NPDES. OECA published the proposed NPDES Electronic Rule in the Federal Register on July 30, 2013. A significant amount of work was required to develop the proposed rule, as was extensive coordination with the water community both within and outside of the agency. An initial draft of the proposed rule was sent to OMB in December 2011. Official clearance to publish the proposed rule was provided by OMB in June 2013. A 90-day public comment period began with the publication of rule. During this time period, OECA has been engaging in outreach presentations and webinars for interested parties. In response to a request for additional time to review and submit comments on the proposed rule, an extension to the comment period has been granted. Should there be significant comments on the rule, the agency is committed to issuing a supplemental notice, which will require additional OMB review and a subsequent public comment period. Should a supplemental rule be required, OECA anticipates the final rule would be published in May 2015. The original completion date for the corrective action was September 30, 2012.

Action Office: OECA
Report Title: State Enforcement of Clean Water Act Discharges Can Be More Effective
Report No.: 2001-P-00013
Date Issued: 08/14/2001

Report Summary

State enforcement programs could be much more effective in deterring noncompliance with discharge permits and, ultimately, improving the quality of the nation's water. EPA and the states have been successful in reducing point source pollution since the CWA passed in 1972. However, despite tremendous progress, nearly 40 percent of the nation's assessed waters are not meeting the standards states have set for them. The state enforcement strategies we evaluated needed to be modified to better address environmental risks, including contaminated runoff. Contaminated runoff, including agricultural and urban runoff, was widely accepted as causing the majority of the nation's remaining water quality problems. Although many sources of contaminated runoff were regulated, some were not. OECA had set national enforcement priorities for urban and agricultural runoff, including storm water dischargers, sewer overflows, and concentrated animal feeding operations. However, its core program and monitoring systems have emphasized major industrial facilities and larger sewage treatment plants.

Recommendations

Recommendation 3-1: We recommend that the Assistant Administrator for Enforcement and Compliance Assurance make modernizing the Permit Compliance System a high priority. Further, ensure that future systems:

- a) Allows electronic submission and evaluation of self-monitoring reports for all dischargers, including minor facilities and storm water.
- b) Tracks storm water permits, inspections, compliance rates, and enforcement actions.

Recommendation 3-2: We recommend that the Assistant Administrator for Enforcement and Compliance Assurance accelerate the development of the Interim Data Exchange Format for the Permit Compliance System. Also, before proceeding further into design and development, work with the OW to ensure there is an up-to-date policy statement for water system criteria.

Status: OECA published the proposed NPDES Electronic Reporting Rule in the *Federal Register* on July 30, 2013. A significant amount of work was required to develop the proposed rule, as was extensive coordination with the water community both within and outside of the agency. An initial draft of the proposed rule was sent to OMB in December 2011. Official clearance to publish the proposed rule was provided by OMB in June 2013. A 90-day public comment period began with the publication of rule. During this time period, OECA has been engaging in outreach presentations and webinars for interested parties. In response to a request for additional time to review and submit comments on the proposed rule, an extension to the comment period has been granted. Should there be significant comments on the rule, the agency is committed to issuing a supplemental notice, which will require additional OMB review and a subsequent public comment period. Should a supplemental rule be required, OECA anticipates the final rule would be published in May 2015. The original completion date for these corrective actions was September 30, 2012. (The corrective action applies to recommendations 3-1 and 3-2.)

Part Two: Unimplemented EPA Recommendations With Future Planned Completion Dates

Action Office: OEI
Report Title: EPA Needs to Improve Management of the Cross-Media Electronic Reporting Regulation Program in Order to Strengthen Protection of Human Health and the Environment
Report No.: 14-P-0143
Date Issued: 03/21/2014

Recommendations

Recommendation 1: We recommend that the Director, Office of Information Collection, within the Office of Environmental Information, update written Cross-Media Electronic Reporting Regulation (CROMERR) business practices and remove references to the Exchange Network Policy and Planning Workgroup and Quality Information Counsel-Exchange Network Subcommittee since they no longer participate in the CROMERR program. Those written practices should include:

- a) EPA Procedure for Approval of State, Tribal, or Local Government Authorized or Delegated Program Applications for Implementing CROMERR.
- b) EPA Procedure for Implementation of CROMERR for EPA Systems.
- c) Technical Review Committee Charter.
- d) CROMERR authorized program review for approval flowchart.

Planned Corrective Action 1.5: Obtain Chief Information Officer approval of updated Procedure Documents.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Planned Corrective Action 1.6: The EPA will review CROMERR documents every 3 years to ensure that the content reflects current practices.

Agreed-to Completion Date: March 31, 2017.

Recommendation 5: We recommend that the Director, Office of Information Collection, within the Office of Environmental Information, create a process to determine if the information included in the CROMERR application is reliable and accurate prior to the CROMERR application being approved.

Planned Corrective Action: As part of OEI's internal completeness review process for an application, OEI prepares detailed comments identifying all areas of an application where additional information is needed in order to determine if an application can be approved. OEI sends these comments to the applicant with the completeness determination letter and follows up with a conference call to review the comments and obtain the information required to determine the application to be complete

Agreed-to Completion Date: Ongoing.

Recommendation 6: We recommend that the Director, Office of Information Collection, within the Office of Environmental Information, create a process to regularly follow up with applicants with approved CROMERR applications in order to confirm that no changes were made to the approved CROMERR application.

Planned Corrective Action: OEI will utilize the CROMERR Program Management System automated email capabilities to send all applicants with approved applications an annual reminder to inform OEI of any changes to their CROMERR applications.

Agreed-to Completion Date: December 31, 2014.

Action Office: OEI
Report Title: EPA's Information Systems and Data Are at Risk Due to Insufficient Training of Personnel with Significant Information Security Responsibilities
Report No.: 14-P-0142
Date Issued: March 21, 2014

Recommendations

Recommendation 1: We recommend that the Assistant Administrator for Environmental Information define key information security aspects and duties for each security role. This includes identifying, where appropriate, broadly similar characteristics within each role to allow for more precise alignment of roles to applicable training requirements. This also includes ensuring that existing EPA policies, procedures, and guidance fully and consistently define all information security roles and responsibilities currently implemented across the organization.

Planned Corrective Action: OEI will continue to refine identified roles and their respective responsibilities in the agency Roles and Responsibilities procedure (CIO-215-.3P-19.1), the reference document for information security roles and responsibilities.

OEI will ensure role names are consistently used throughout OEI developed policies, procedures and guidelines.

Agreed-to Completion Date: July 31, 2015 (corrective action will be considered past due as of July 31, 2017).

Recommendation 2: We recommend that the Assistant Administrator for Environmental Information provide additional training options specific to the federal information security environment and EPA information security roles, such as the processes and controls outlined in NIST SP 800-53. Training should be specific to supporting EPA professionals in executing and performing assigned information security roles and responsibilities in accordance with EPA policies and procedures. For example, vendor training may be warranted for hands-on information security roles, but general orientation training may be suitable for executives.

Planned Corrective Action: OEI will review training options and inform agency personnel of appropriate training options for each identified role(s).

Agreed-to Completion Date: December 31, 2016 (corrective action will be considered past due as of December 31, 2017).

Recommendation 3: We recommend that the Assistant Administrator for Environmental Information standardize the terminology and definition of responsibilities for key IT security management and oversight roles across all EPA organizations and within the EPA information security policy

Planned Corrective Action: OEI will continue to support the consistent use of terminology and definitions for key IT security roles. OEI will continue to refine and update the roles and responsibilities procedure, CIO-215-.3-P-19.1, as necessary.

Agreed-to Completion Date: July 31, 2015 (corrective action will be considered past due as of July 31, 2016).

Recommendation 4: We recommend that the Assistant Administrator for Environmental Information provide a more clear delineation of which EPA organizations should be responsible for delivering specific elements of information security role training, and how collectively and cooperatively the training needs of each significant role (including technical and executive-level roles) are to be met.

Planned Corrective Action: OEI is developing a role-based training program that addresses training requirements for both technical and nontechnical roles that have significant information security responsibilities.

Agreed-to Completion Date: October 31, 2014 (corrective action will be considered past due as of October 31, 2015).

Action Office: OW
Report Title: EPA Did Not Conduct Thorough Biennial User Fee Reviews
Report No.: 14-P-0129
Date Issued: March 4, 2014

Recommendation

Recommendation 5: We recommend that the Assistant Administrator for Water apply federal user fee policy in determining whether to (a) charge fees for issuing federal NPDES permits in which the EPA is the permitting authority, or (b) request an exception from OMB to charging fees.

Planned Corrective Action: OW does not concur with the recommendation to propose a regulation to allow the EPA to charge fees. We are working with OCFO to request an exception from a NPDES user fee.

Agreed-to Completion Date: January 31, 2014 (corrective action will be considered past due as of January 31, 2015).

Action Office: OARM
Report Title: Ineffective Oversight of Purchase Cards Results in Inappropriate Purchases at EPA
Report No.: 14-P-0128
Date Issued: 03/04/2014

Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Administration and Resources Management implement regular transaction reviews to determine if the cardholders and approving officials are complying with EPA guidance.

Planned Corrective Action 2: The Office of Acquisition Management will amend the Contracts Management Manual to address approval and documentation requirements for purchase card actions procured through EPA's Acquisition System by warranted contracting officers.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Action Office: OEI
Report Title: EPA Needs to Improve Safeguards for Personally Identifiable Information
Report No.: 14-P-0122
Date Issued: February 14, 2014

Recommendations

Recommendation 1: We recommend that the Assistant Administrator for Environmental Information and Chief Information Officer develop an implementing procedure for rules of behavior and consequences.

Planned Corrective Action: The agency agrees to develop implementing procedures for rules of behavior and consequences.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Recommendation 2: We recommend that the Assistant Administrator for Environmental Information and Chief Information Officer develop and implement updated agency matching program procedures that:

- a. Define roles and responsibilities for communicating matching activities to the Privacy Office and the Data Integrity Board.
- b. Require a writing matching agreements before the agency engages in a matching program.
- c. Define the agency Privacy Officer's oversight responsibilities.
- d. Convene the Data Integrity Board for matching programs, as needed.
- e. Obtain a written agreement for the current matching program, as needed.

Planned Corrective Action: The implementing procedures will outline the steps required to ensure compliance with the Privacy Act when establishing a matching program. The agency will also include "matching agreements" as a topic in the privacy trainings under development to ensure that key privacy personnel, including managers, are aware of this requirement.

Agreed-to Completion Date: June 30, 2014 (corrective action will be considered past due as of June 30, 2015).

Recommendation 3: We recommend that the Assistant Administrator for Environmental Information and Chief Information Officer develop and implement an oversight process that describes in detail how the EPA is to perform and document mandated contract reviews.

Planned Corrective Action: The agency will develop an oversight process by March 31, 2014, to ensure contract reviews are performed every 2 years.

Agreed-to Completion Date: March 31, 2014 (corrective action will be considered past due as of March 31, 2015).

Recommendation 4: We recommend that the Assistant Administrator for Environmental Information and Chief Information Officer develop and implement a process for maintaining an accurate, up-to-date listing of systems that contain sensitive personally identifiable information (PII).

Planned Corrective Action: The agency will develop a process for regularly requesting inventory updates from Liaison Privacy Officials and posting the updates to the privacy website.

Agreed-to Completion Date: June 30, 2014 (corrective action will be considered past due as of June 30, 2015)

Recommendation 5: We recommend that the Assistant Administrator for Environmental Information and Chief Information Officer establish and implement a process to train all individuals who access PII based on their roles and responsibilities. This process should include training on all PII topics as prescribed by NIST [National Institute of Standards and Technology].

Planned Corrective Action: Online trainings for personnel who access PII will cover all PII topics as prescribed by NIST.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Recommendation 6: We recommend that the Assistant Administrator for Environmental Information and Chief Information Officer continue with current privacy training plans and establish a process to fully document business cases and due diligence reviews and follow this process should future modifications be needed in the current privacy training contract.

Planned Corrective Action: The agency will develop a process to document business cases and due diligence reviews should future trainings be required.

Agreed-to Completion Date: March 31, 2014 (corrective action will be considered past due as of March 31, 2015).

Recommendation 7: We recommend that the Assistant Administrator for Environmental Information and Chief Information Officer develop and implement an oversight process to monitor that Liaison Privacy Officials and all individuals who access PII are trained on their responsibilities for protecting PII. The oversight process should include a method to inform senior agency officials on the status of their office's completion of training.

Planned Corrective Action: Online privacy trainings will be offered and tracked via Skillport, the agency's online training portal.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Action Office: Region 6
Report Title: Internal Controls Needed to Control Costs of Emergency and Rapid Response Services Contracts, as Exemplified in Region 6
Report No.: 14-P-0109
Date Issued: February 4, 2014

Recommendation

Recommendation 3: We recommend that the Regional Administrator for Region 6 direct Contracting Officers to require that the contractor adjust all its billings to reflect the application of the correct rate to team subcontract other direct costs.

Planned Corrective Action: Region 6 concurs with Recommendation 3 and agrees to require the contractor to adjust all its past billings to reflect the application of the composite rate to team-subcontractor other direct costs that were arranged for and paid for by the team-subcontractor. Region 6 intends to implement the corrective action when final indirect cost rates are established. Therefore, the Contracting Officer will be directed to defer past billing adjustments until the Defense Contract Audit Agency audits the indirect cost rates and the EPA Financial Administrative Contracting Officer negotiates, approves and issues a Final Indirect Cost Rate Agreement for the past billing periods (i.e., Years 2007 to 2013).

Agreed-to Completion Date: September 30, 2024.

Recommendation 5: We recommend that the Regional Administrator for Region 6 require that proposals for future Emergency and Rapid Response Services contracts include subcontractor rates as required by the amended Federal Acquisition Regulations.

Planned Corrective Action(s): Region 6 concurs with Recommendation 5 and agrees to require proposals for future Emergency and Rapid Response Services contracts to include subcontractor rates as required by the amended Federal Acquisition Regulations and to recommend negotiated blended rates to the Placement Contracting Officers.

Agreed-to Completion Date: September 30, 2015.

Action Office: OCFO
Report Title: Fiscal Years 2012 and 2011 (Restated) Financial Statements for the Pesticide Registration Fund
Report No.: 14-1-0042
Date Issued: 12/17/2013

Recommendations

Recommendation 2: We recommend that the Office of the Chief Financial Officer ask Office of Pesticide Programs to carefully review and comment on the draft and final versions of the Pesticide Registration Improvement Act Fund financial statements prior to their submission to the OIG.

Planned Corrective Action: OCFO concurs with this recommendation. OCFO will request OCSPP to carefully review and comment on the draft and final versions of the Pesticide Registration Improvement Act Fund financial statements prior to their submission to OIG.

Agreed-to Completion Date: March 28, 2014 (corrective action will be considered past due as of March 28, 2015).

Recommendation 3: We recommend that the Office of Chemical Safety and Pollution Prevention in consultation with the OCFO and other subject matter experts, develop a process that will provide accurate and timely allocation of Environmental Programs and Management expenses from other appropriations that support the Pesticide Registration Improvement Act Fund.

Planned Corrective Action: OCSPP concurs in concept with this recommendation. OCSPP, in consultation with the OCFO and other subject matter experts, will develop a process to ensure accurate allocations of expenses from other appropriations that support the Pesticide Registration Improvement Act Fund.

Agreed-to Completion Date: December 31, 2014.

Recommendation 5: We recommend the Office of the Chief Financial Officer closely monitor the payroll liability amounts for the Pesticide Registration Improvement Act Fund at year-end.

Planned Corrective Action: OCFO concurs with the recommendation and will closely monitor the payroll liability amounts for the Pesticide Registration Improvement Act Fund at year-end.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Action Office: OCFO and OCSPP
Report Title: Fiscal Years 2012 and 2011 (Restated) Financial Statements for the Pesticides Reregistration and Expedited Processing Fund
Report No.: 14-1-0041
Date Issued: 06/20/2013

Recommendations

Recommendation 2: We recommend that the Office of the Chief Financial Officer ask the Office of Pesticide Programs to carefully review and comment on the draft and final versions of the Federal Insecticide, Fungicide, and Rodenticide Act Fund financial statements prior to their submission to the OIG.

Planned Corrective Action: OCFO will ask OCSPP to carefully review and comment on the draft and final versions of the Federal Insecticide, Fungicide, and Rodenticide Act Fund financial statements prior to their submission to OIG.

Agreed-to Completion Date: March 28, 2014 (corrective actions will be considered past due as of March 28, 2015).

Recommendation 3: We recommend that OCSPP, in consultation with the OCFO and other subject matter experts, develop a process that will provide accurate and timely allocation of Environmental Programs and Management expenses from other appropriations that support the Federal Insecticide, Fungicide, and Rodenticide Act Fund.

Planned Corrective Action: OCSPP, in consultation with the OCFO and other subject matter experts, will develop a process to ensure accurate allocations of expenses from other appropriations that support the Federal Insecticide, Fungicide, and Rodenticide Act Fund.

Agreed-to Completion Date: December 31, 2014.

Recommendation 5: We recommend that the Office of the Chief Financial Officer closely monitor the payroll liability amounts for the Federal Insecticide, Fungicide, and Rodenticide Act Fund at year-end.

Planned Corrective Action: OCFO will closely monitor the payroll liability amounts for the Federal Insecticide, Fungicide, and Rodenticide Act Fund at year-end.

Agreed-to Completion Date: September 30, 2014 (corrective actions will be considered past due as of September 30, 2015).

Action Office: OEI
Report Title: Audit of EPA's Fiscal 2013 and 2012 Consolidated Financial Statements
Report No.: 14-1-0039
Date Issued: 12/16/2013

Recommendation

Recommendation 12: We recommend that the Assistant Administrator for Environmental Information and Chief Information Officer conduct training for staff in charge of receiving and analyzing monthly vulnerability management reports to ensure they are knowledgeable of the agency's remediation process for vulnerabilities. This training should include specific information on how to review the provided vulnerability management report and what actions offices must take regarding the identified vulnerabilities.

Planned Corrective Action: OEI will develop training on monthly vulnerability management reports and make it available through the agency's enterprise training tool.

Agreed-to Completion Date: September 30, 2017.

Action Office: OECA
Report Title: The EPA Should Assess the Utility of the Watch List as a Management Tool
Report No.: 13-P-0435
Date Issued: 09/30/2013

Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Enforcement and Compliance Assurance, assess the Watch List's utility as a management tool in assisting the agency in monitoring long-standing alleged significant violators. If the agency determines that the tool is useful, it should:

- Ensure that Watch List criteria are consistent with relevant enforcement response policies and reassess the criteria to determine relevance.
- Develop an approach for identifying and/or removing facilities on the list that have been referred to other offices/programs or are under a consent decree.
- Improve transparency of the publicly available Watch List to allow users to query and receive information similar to what is available through internal data systems.
- Identify and implement other improvements to the Watch List identified in the EPA's assessment.

Planned Corrective Action: OECA will assess the Watch List's utility as a management tool. Once assessed, if OECA decides to retain the Watch List, it will implement the remainder of the recommendations by December 31, 2014.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Action Office: OEI
Report Title: Congressionally Requested Inquiry Into the EPA's Use of Private and Alias Email Accounts
Report No.: 13-P-0433
Date Issued: 09/26/2013

Recommendations

Recommendation 3: We recommend that the Assistant Administrator and Chief Information Officer, Office of Environmental Information, develop and implement internal controls to monitor and track completion of training for personnel with specific delegated duties and responsibilities outlined in the National Records Management Program guidance.

Planned Corrective Action: Records Liaison Officers are required to obtain the National Archives and Records Administration Certification in Federal Records Management. This training is tracked by the National Archives and Records Administration and periodically reported to the Agency Records Officers. Although this recommendation does not appear to specifically relate to private or secondary email accounts, the National Records Management Program will request an updated report from National Archives and Records Administration and follow-up with any Record Liaison Officer that has not received the certification. Noncompliance will be reported to the management for appropriate action.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Recommendation 4: We recommend that the Assistant Administrator and Chief Information Officer, Office of Environmental Information, conduct outreach with all EPA offices to ensure that locally developed separation policies and procedures, as well as the associated employee separation checklist, include records management retention practices consistent with agency guidance. This should include ensuring that:

- a. Locations' out-processing procedures contain practices where notifications are sent to individuals with records management responsibilities in a timely manner to aid in capturing electronic records from separating employees.
- b. Locations include steps to have employees search for potential records residing within alias email accounts that the employee manages or on other electronic media devices within the employee's control.
- c. Locations have special out-processing procedures that contain a method for collecting records from departing employees during the holiday season or times of limited staffing.
- d. Locations update their locally developed out-processing checklist to ensure an area exists for where records managers can note their records management certifications as required by agency policy.

Planned Corrective Action a: The EPA's National Records Management Program, via the Quality and Information Council's agencywide Records Workgroup, has been working with OARM to develop a consolidated employee separation and transfer procedure. Although this recommendation does not appear to specifically relate to private or secondary email accounts, the procedure will include a requirement that Records Liaison Officers,

Records Contacts and Document Control Staff are notified 2 weeks in advance of an employee's separation, when possible. This will alert the staff with specific records management responsibilities to aid separating staff in capturing their records.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Planned Corrective Action b: The EPA's National Records Management Program, via the Quality and Information Council's agencywide Records Workgroup, and OARM will include in the separation process and procedures, steps to have employees search for potential records residing within the secondary or group email accounts that the employee manages. A checklist will also be provided which will include all possible locations where records (paper and electronic) might be found.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Planned Corrective Action c: Although this recommendation does not appear to specifically relate to private or secondary email accounts, the EPA's National Records Management Program, via the Quality and Information Council's agencywide Records Workgroup, and OARM, will include safeguards in the separation procedure to ensure that separating employee information is captured during the holiday season and other times of limited staffing.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Planned Corrective Action d: Although this recommendation does not appear to specifically relate to private or secondary email accounts, the EPA's National Records Management Program and OARM will include in the separation process and procedures an out-processing checklist to ensure an area exists for records managers to certify as required by policy.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Action Office: OECA
Report Title: EPA Needs to Update Its Pesticide and Chemical Enforcement Penalty Policies and Practices
Report No.: 13-P-0431
Date Issued: 09/26/2013

Recommendations

Recommendation 3: We recommend that the Assistant Administrator for Enforcement and Compliance Assurance update the existing Lead-Based Paint Disclosure Enforcement Response and Penalty Policy to include guidance on: (a) how to evaluate ability-to-pay claims for individuals, and (b) when and how to apply alternatives such as payment plans and public service to ability- to-pay cases.

Planned Corrective Action: OECA will update the 1986 “Guidance on Determining a Violator’s Ability to Pay a Civil Penalty.” As part of that effort, OECA will consider whether more guidance is needed on (1) how to evaluate ability-to-pay claims in enforcement cases against individuals, and (2) when to allow a respondent/defendant to pay a civil penalty in installments and how best to structure settlement agreements with delayed payment schedules. Rather than revise the Lead-Based Paint Disclosure Enforcement Response and Penalty Policy, OECA plans to evaluate whether additional cross-media guidance is needed to clarify whether “non-monetary alternatives, such as public service activities” must meet the Supplemental Environmental Projects Policy.

Agreed-to Completion Date: June 30, 2014 (corrective action will be considered past due as of June 30, 2015).

Recommendation 4: We recommend that the Assistant Administrator for Enforcement and Compliance Assurance evaluate the Individual Ability to Pay Model to determine whether revisions would improve applicability to lead paint disclosure cases with individual violators.

Planned Corrective Action: OECA will consider whether more guidance is needed on how to evaluate ability-to-pay claims in enforcement cases on individuals in updating the agency’s 1986 “Guidance on Determining a Violator’s Ability to pay a Civil Penalty.”

Agreed-to Completion Date: June 30, 2014 (corrective action will be considered past due as of June 30, 2015).

Recommendation 5: We recommend that the Assistant Administrator for Enforcement and Compliance Assurance provide regional staff with updated training for case development, including evaluation of ability to pay claims.

Planned Corrective Action: OECA will update the 1986 “Guidance on Determining a Violator’s Ability to Pay a Civil Penalty” and provide training that reflects the new guidance once it is issued.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Action Office: OITA
Report Title: EPA's International Program Office Needs Improved Strategic Planning Guidance
Report No.: 13-P-0386
Date Issued: 09/09/2013

Recommendation

Recommendation 1: We recommend that the Assistant Administrator for the Office of International and Tribal Affairs develop strategic planning guidance to document:

- How OITA links its achieved outcomes for international and foreign grant activities to the goals of its strategic plan.
- The process used by OITA to allocate resources for its international and foreign grant activities.
- How OITA's international and foreign grant activities align with the EPA's goals in advancing public health and environmental improvement.

Planned Corrective Action: OITA will update and supplement planning guidance to document:

- How OITA links its achieved outcomes for international and foreign grant activities to the goals of its strategic plan.
- The process used by OITA to allocate resources for its international and foreign grant activities.
- How OITA's international and foreign grant activities align with the EPA's goals in advancing public health and environmental improvement.

Agreed-to Completion Date: June 30, 2014 (corrective action will be considered past due as of June 30, 2015).

Action Office: OAR
Report Title: The EPA Should Improve Monitoring of Controls in the Renewable Fuel Standard Program
Report No.: 13-P-0373
Date Issued: 09/05/2013

Recommendations

Recommendation 1: We recommend that the Assistant Administrator for Air and Radiation modify existing electronic systems to track the submission of reporting requirements to ensure that all participants comply with applicable Renewable Fuel Standard program regulations.

Planned Corrective Actions: OAR will incorporate tracking capabilities into the development and modifications to the EPA's Moderated Transaction System and associated data systems.

Agreed-to Completion Date: June 30, 2015.

Recommendation 2: We recommend that the Assistant Administrator for Air and Radiation assist with tracking, require electronic submittal of all reporting requirements for the Renewable Fuel Standard program, particularly third-party engineering reviews and attest engagements.

Planned Corrective Action: OAR will deploy an electronic template as a part of the Engineering Reviews.

Agreed-to Completion Date: December 31, 2013 (corrective actions will be considered past due as of December 31, 2014).

Recommendation 3: We recommend that the Assistant Administrator for Air and Radiation track reporting submissions to determine whether potential conflicts of interest exist from allowing the same third party to complete multiple reporting requirements and monitor the potential conflicts to determine whether they negatively impact Renewable Fuel Standard program integrity. Based on that determination, revise regulations as appropriate to include specificity on whether the same third party can conduct multiple reviews or reporting requirements for the same producer or importer.

Planned Corrective Actions: OAR will incorporate tracking capabilities into the development and modifications to the EPA's Moderated Transaction System and associated data systems.

Agreed-to Completion Date: June 30, 2015.

Action Office: OCFO
Report Title: The EPA Needs to Improve Timeliness and Documentation of Workforce and Workload Management Corrective Actions
Report No.: 13-P-0366
Date Issued: 08/30/2013

Recommendations

Recommendation 1: We recommend that the Chief Financial Officer notify all the EPA's action officials that when they extend planned completion dates for corrective actions by more than 6 months they must provide the OIG with written notification that includes the new milestone dates.

Planned Corrective Action 2: OCFO will develop training for audit follow-up coordinators on using MATS to ensure that they notify OIG when planned completion dates are extended more than six months.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Planned Corrective Action 3: OCFO will conduct Management Accountability Reviews to review audit follow-up documentation and quality assurance/quality control data in MATS every 3 years.

Agreed-to Completion Date: September 30, 2015.

Recommendation 2: We recommend that the Chief Financial Officer ensure that training provided on EPA Manual 2750 emphasizes that:

- Audit follow-up coordinators should update all fields in MATS.
- Program staff and managers should provide timely information to audit follow-up coordinators to ensure that they can update all fields within MATS.

Planned Corrective Action: OCFO will develop training for audit follow-up coordinators on using MATS to ensure that they update all fields in MATS and that program staff and managers provide timely information for thorough MATS updates.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Action Office: ORD
Report Title: Chemical Fume Hood Testing Improvements Needed to Reduce Health and Safety Risk to EPA Employees
Report No.: 13-P-0363
Date Issued: 08/28/2013

Recommendation

Recommendation 3: We recommend that the Director, National Exposure Research Laboratory, require the Research Triangle Park Safety, Health and Environmental Management Office, to establish a practice of retesting a sample of the chemical fume hoods annually to verify the subcontractor's testing results.

Planned Corrective Action: ORD will perform random re-testing of fume hoods in each building.

Agreed-to Completion Date: July 31, 2014 (corrective action will be considered past due as of July 31, 2015).

Action Office: OCFO
Report Title: Controls Over EPA's Compass Financial System Need to Be Improved
Report No.: 13-P-0359
Date Issued: 08/23/2013

Recommendation

Recommendation 3: We recommend that the Chief Financial Officer finalize the revised Quality Assurance Surveillance Plan that includes the revised service level requirements to accurately assess service provider performance.

Planned Corrective Action: OCFO's Office of Technology Solutions will negotiate with the service provider to complete the Quality Assurance Surveillance Plan update.

Agreed-to Completion Date: December 31, 2013 (corrective actions will be considered past due as of December 31, 2014).

Action Office: OSWER
Report Title: Improved Information Could Better Enable EPA to Manage Electronic Waste and Enforce Regulations
Report No.: 13-P-0298
Date Issued: 06/21/2013

Recommendation

Recommendation 3: We recommend that Assistant Administrator for Administration Solid Waste and Emergency Response evaluate the implementation of currently used electronics certification programs as detailed in the National Strategy. If necessary, conduct Resource Conservation and Recovery Act inspections (for federal regulations only) of certified recyclers accordingly.

Planned Corrective Action: OSWER agreed to evaluate the implementation of the currently used certification programs as detailed in the National Strategy for Electronics Stewardship. The EPA, General Services Administration and the applicable accreditation board will conduct a study of the implementation of the current used electronics certification programs to ensure that they are being implemented transparently and consistently, and are achieving desired results.

Agreed-to Completion Date: July 31, 2014 (corrective actions will be considered past due as of July 31, 2015).

Action Office: Region 6
Report Title: Air Quality Objectives for the Baton Rouge Ozone Nonattainment Area Not Met Under EPA Agreement 2A-96694301 Awarded to the Railroad Research Foundation
Report No.: 13-R-0297
Date Issued: 06/20/2013

Recommendation

Recommendation 1: We recommend that the Regional Administrator, Region 6, recover federal funds of \$2,904,578 unless the foundation provides a verifiable and enforceable remedy to reduce diesel emissions in the Baton Rouge ozone nonattainment area, as required by the cooperative agreement.

Planned Corrective Action: The Railroad Research Foundation will provide locomotives usage logs for all five locomotives for the 10-year life of each locomotive on a quarterly basis. This documentation will be reviewed by the EPA to determine that the five locomotives were used in the designated nonattainment area to receive the benefits of the lower diesel emissions expected from the project. If the Railroad Research Foundation fails to comply with the locomotive usage, Region 6 will assess monetary penalties.

Agreed-to Completion Date: September 30, 2020.

Action Office: OW
Report Title: Improved Internal Controls Needed in the Gulf of Mexico Program Office
Report No.: 13-P-0271
Date Issued: 05/30/2013

Recommendation

Recommendation 2: We recommend that Assistant Administrator for Water evaluate the results of the Gulf of Mexico Program Office's risk assessment and work with the Gulf of Mexico Program Office management to make the necessary changes to its objectives and measures, so the Gulf of Mexico Program Office can accurately measure performance.

Planned Corrective Action: OW will evaluate the results of the Gulf of Mexico Program Office's risk assessment and work with Gulf of Mexico Program Office management to make the necessary changes to its objectives and measures.

Agreed-to Completion Date: June 30, 2014 (corrective actions will be considered past due as of June 30, 2015).

Action Office: OARM and OSWER
Report Title: EPA Should Increase Fixed-Price Contracting for Remedial Actions
Report No.: 13-P-0208
Date Issued: 03/28/2013

Recommendations

Recommendation 1: We recommend that the Assistant Administrator for the Office of Administration and Resources Management:

- Require that written acquisition plans for future cost-reimbursement Remedial Action Contract contracts be approved by the Head of the Contracting Activity.
- For current cost reimbursement Remedial Action Contract contracts, at the end of the base period, require written acquisition plans be prepared and approved by the Head of the Contracting Activity.

Planned Corrective Action 2: Once the governance structure is in place, strategy development with regard to existing contract off-ramps and transitions to any new vehicles is anticipated to commence.

Agreed-to Completion Date: March 31, 2014 (corrective action will be considered past due as of March 31, 2015).

Recommendation 2: We recommend that the Assistant Administrator for Administration and Resources Management and Assistant Administrator for Solid Waste and Emergency Response develop performance measures for each region for the use of fixed-price contracts and task orders for remedial actions. The performance measures should be implemented in a way that holds the regions accountable (both the Superfund program staff and contracting staff) for decreasing the use of high risk contracts and task orders.

Planned Corrective Actions: OARM and OSWER plan to award Superfund Multiple Award Contracts on September 30, 2014. Metrics for evaluating and tracking Remedial Action Contract requirements in terms of competition, contract type, etc., will be developed as part of the implementation of the Remedial Action Contract, and collection of data will commence.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Recommendation 3: We recommend that the Assistant Administrator for Administration and Resources Management and Assistant Administrator for Solid Waste and Emergency Response, as part of the implementation of the Contracts 2010 Strategy, provide training to both Superfund program and contracting staff on how and when less risky contracts and task orders should be used in the Superfund remedial program.

Planned Corrective Action: OARM and OSWER will provide training to both Superfund program and contracting staff. The training will include how to document the analysis leading up to the contract type selection.

Agreed-to Completion Date: November 30, 2013 (corrective action will be considered past due as of November 30, 2014).

Recommendation 4: We recommend that the Assistant Administrator for Administration and Resources Management and Assistant Administrator for Solid Waste and Emergency Response determine whether staffing changes are needed in each region to ensure that staff have the skills to manage the increased use of fixed-price contracts and task orders, and develop a plan for addressing the staffing needs.

Planned Corrective Action: OARM and OSWER anticipate any resource alignment or requirements resulting from the Centers of Expertise and Remedial Action Contract will be identified by September 30, 2014. How any alignment or requirement needs will be implemented is subject to budget and other resource constraints.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Action Office: Region 10
Report Title: Audit of American Recovery and Reinvestment Act-Funded Cooperative Agreement 2S-96099601 Awarded to the Idaho Department of Environmental Quality
Report No.: 13-R-0206
Date Issued: 03/28/2013

Recommendations

Recommendation 3: We recommend that the Regional Administrator, Region 10, require Idaho Department of Environmental Quality to ensure that current and future contractors are covered by accident and catastrophic loss insurance as required by Title 40 CFR 35.6590 (b).

Recommendation 4: We recommend that the Regional Administrator, Region 10, require Idaho Department of Environmental Quality to update its policies and procedures to ensure that they address:

- Bid proposal certification of independent price determination language as required by 40 CFR 35.6550(b) (3).
- 10 year record retention period as required by 40 CFR 35.6705.
- Accident and catastrophic loss insurance as required by 40 CFR 35.6590 (b).

Planned Corrective Action: Region 10 does not believe it is feasible or necessary for contractors to acquire accident and catastrophic loss insurance. Therefore, Region 10 has agreed to pursue a cooperative agreement-specific waiver from the requirement for the insurance under 40 CFR Part 35.6590(b). Once approved, it will provide a copy of the waiver to the OIG and Idaho Department of Environmental Quality. Region 10 will instruct the Idaho Department of Environmental Quality in writing to not require their contractors to acquire accident and catastrophic loss insurance, pending the waiver determination. This corrective action is for Recommendations 3 and 4.

Agreed-to Completion Date: January 1, 2014 (corrective action will be considered past due as of January 1, 2015).

Action Office: OARM
Report Title: Improvements Needed in EPA's Smartcard Program to Ensure Consistent Physical Access Procedures and Cost Reasonableness
Report No.: 13-P-0200
Date Issued: 03/27/2013

Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Administration and Resources Management re-prioritize the remaining facility upgrades by security level from highest to lowest, complete all remaining upgrades according to security level, and require the Security Management Division Director to provide written justification for upgrading Level 1 facilities.

Planned Corrective Action: OARM agreed to initiate the Physical Access Control System upgrades for all remaining Facility Security Level 2 facilities.

Agreed-to Completion Date: June 30, 2014 (corrective action will be considered past due as of June 30, 2015).

Action Office: OSWER
Report Title: Improvements Needed in EPA Training and Oversight for Risk Management Program Inspections
Report No.: 13-P-0178
Date Issued: 03/21/2013

Recommendations

Recommendation 7: We recommend that the Assistant Administrator for Solid Waste and Emergency Response coordinate with the Assistant Administrator for Enforcement and Compliance Assurance to revise inspection guidance to recommend minimum inspection scope for the various types of facilities covered under the program and provide more detailed examples of minimum reporting.

Planned Corrective Action: OSWER will publish final guidance which specifies minimum inspection scope and examples for various types of inspections to assist regions in focusing their limited resources on the most significant issues at facilities.

Agreed-to Completion Date: July 31, 2014 (corrective action will be considered past due as of July 31, 2015).

Recommendation 8: We recommend that the Assistant Administrator for Solid Waste and Emergency Response coordinate with the Assistant Administrator for Enforcement and Compliance Assurance to develop and implement an inspection monitoring and oversight program to better manage and assess the quality of program inspections, reports, supervisory oversight, and compliance with inspection guidance.

Planned Corrective Action: OSWER is working with the regions to identify key components of a repository of inspections reports in order to better ensure and assess the quality of Risk Management Program inspections. This repository system will be developed by the end of FY 2014.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Action Office: OCSPP
Report Title: EPA is Not Recovering All Its Costs of the Lead-Based Paint Fees Program
Report No.: 13-P-0163
Date Issued: 02/20/2013

Recommendation

Recommendation 1: We recommend that Assistant Administrator for Chemical Safety and Pollution Prevention update the March 20, 2009, fees rule to reflect the amount of fees necessary for the program to recover the costs of implementing and enforcing the program.

Planned Corrective Action: OCSPP will update the 2009 Fees Rule following completion of at least one 5-year cycle of the Renovation, Repair and Painting accreditation and certification program, if findings from at least two consecutive biennial reviews show that the Lead Program costs continue to exceed the amount of fees collected. If necessary, this will be conducted in conjunction with other regulatory changes in the lead program, e.g., rules underway to address renovation activities in other buildings.

Agreed-to Completion Date: January 31, 2017.

Action Office: OARM
Report Title: EPA Can Further Reduce Space in Under-Utilized Facilities
Report No.: 13-P-0162
Date Issued: 02/20/2013

Recommendations

Recommendation 1: We recommend that Assistant Administrator for Administration and Resources Management assess utilization of General Services Administration-owned and leased facilities and relocate staff as warranted to reduce under-utilized space.

Planned Corrective Action: The agency has an aggressive space consolidation plan that, with adequate funding, will reduce leased space by approximately 20 percent by 2022.

Agreed-to Completion Date: December 31, 2022.

Action Office: ORD and OAR
Report Title: EPA Needs to Improve Air Emissions Data for the Oil and Natural Gas Production Sector
Report No.: 13-P-0161
Date Issued: 02/20/2013

Recommendations

Recommendation 1: We recommend that the Assistant Administrator for Air and Radiation and the Assistant Administrator for Research and Development develop and implement a joint comprehensive cross-office strategy for improving data for the oil and gas production sector. The strategy should:

- Identify gaps and limitations in (1) existing oil and gas air emissions data; (2) emission factors; and (3) measurement techniques, including direct and remote measurement methods.
- Prioritize what data limitations are most significant and develop specific action plans for how the EPA will address these gaps and limitations.

Planned Corrective Action 4: ORD and OAR agreed to begin implementation of the approved, final oil and gas sector emissions data improvement strategy in a coordinated cross-office effort.

Agreed-to Completion Date: June 30, 2014 (corrective action will be considered past due as of June 30, 2015).

Recommendation 2: We recommend that the Assistant Administrator for Air and Radiation prioritize and update existing oil and gas production emission factors that are in greatest need of improvement and develop emission factors for key oil and gas production processes that do not currently have emission factors.

Planned Corrective Action 4: OAR agreed to set forth procedures for developing emissions factors based on data collected with non-traditional measurement techniques and incorporate those procedures into Web Factor and Information Retrieval System.

Agreed-to Completion Date: September 30, 2019.

Recommendation 3: We recommend that the Assistant Administrator for Air and Radiation ensure that the data in National Emissions Inventory are complete by:

- a. Monitoring the states' submission of oil and gas emissions data for point sources and nonpoint sources pursuant to the requirements of the Air Emissions Reporting Requirements and assisting states in complying with the rule.
- b. Completing the development of a method for calculating default nonpoint emission estimates to enter into the National Emissions Inventory when states do not submit nonpoint data for oil and gas production.

- c. Developing default calculation guidance for states to use to estimate oil and gas nonpoint source emissions.

Planned Corrective Action 3: OAR agreed to incorporate public comments and release the final tool for estimating nonpoint emissions from oil and gas production.

Agreed-to Completion Date: June 30, 2014 (corrective action will be considered past due as of June 30, 2015).

Planned Corrective Action 4: OAR agreed to release a final user's guide for the final tool for estimating nonpoint emissions from oil and gas production.

Agreed-to Completion Date: June 30, 2014 (corrective action will be considered past due as of June 30, 2015).

Planned Corrective Action 6: OAR agreed to incorporate public comments and release a final user's guide for the final oil and gas emissions tool.

Agreed-to Completion Date: June 30, 2014 (corrective action will be considered past due as of June 30, 2015).

Action Office: OSWER
Report Title: EPA Could Improve Contingency Planning for Oil and Hazardous Substance Response
Report No.: 13-P-0152
Date Issued: 02/15/2013

Recommendation

Recommendation 2: We recommend that the Assistant Administrator for Solid Waste and Emergency Response require regions to keep critical planning information up to date using the most effective method available and avoid unnecessary duplication.

Planned Corrective Action: OSWER's Office of Emergency Management will issue guidance and work with the regions on its timely implementation.

Agreed-to Completion Date: September 30, 2016.

Action Office: OCFO and OARM
Report Title: Improvements Needed in Estimating and Leveraging Cost Savings Across EPA
Report No.: 13-P-0028
Date Issued: 10/22/2012

Recommendations

Recommendation 1: We recommend that the Chief Financial Officer develop an agencywide policy that defines what the agency considers cost savings, efficiencies, and avoidances.

Planned Corrective Actions: OCFO agreed to develop high-level guidance/policy that will establish support for all savings and efficiency efforts and highlight recent successes. This document will define types of savings and efficiency efforts broadly, provide high-level framework for costs savings, cost efficiencies and cost avoidances; establish expectations of new efforts; and utilize existing process that can be used for idea generation and development.

Agreed-to Completion Date: December 31, 2015.

Recommendation 2: We recommend that the Chief Financial Officer develop an agencywide procedure for estimating savings, efficiencies, and cost avoidances to include requiring program offices and regions to consult with internal financial managers to obtain complete and up-to-date cost data.

Planned Corrective Actions: OCFO agreed to develop high-level procedures for estimating savings. It will outline the types of consideration that should be reviewed when preparing estimates for potential savings, with examples of how to prepare calculations, and establish trial periods and interim measures when savings cannot be calculated.

Agreed-to Completion Date: December 31, 2015.

Recommendation 3: We recommend that the Assistant Administrator for Administration and Resources Management develop a policy on estimating savings and cost avoidances relating to contracts based on similar prior contract data that will show the actions not taken or improved operations as opposed to using the independent government cost estimates.

Planned Corrective Actions: OARM agreed to work with the OCFO to support the development of agencywide policy/guidance for identifying and calculating savings, and will implement that policy in the Office of Acquisition Management, as appropriate. The Office of Acquisition Management also agreed that if the OMB develops governmentwide policies/processes for identifying and calculating savings, the Office of Acquisition Management will adopt that guidance as well.

Agreed-to Completion Date: December 31, 2015.

Action Office: OARM
Report Title: EPA Should Improve Management Practices and Security Controls for Its Network Directory Service System and Related Servers
Report No.: 12-P-0836
Date Issued: 09/20/2012

Recommendation

Note: The narrative of the recommendations and planned corrective actions for this report are not being included in the Compendium due to the sensitive nature of the report's security findings.

Recommendation 9: This recommendation was made to the Assistant Administrator for Administration and Resources Management.

Agreed-to Completion Date: April 1, 2015.

Action Office: OCSPP
Report Title: Review of Hotline Complaint Concerning Cost and Benefit Estimates for EPA's Lead-Based Paint Rule
Report No.: 12-P-0600
Date Issued: 07/25/2012

Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Chemical Safety and Pollution Prevention, consistent with a retrospective and flexible regulatory culture, reexamine the estimated costs and benefits of the 2008 Lead Rule and the 2010 amendment to determine whether the rule should be modified, streamlined, expanded, or repealed.

Planned Corrective Action 2: After OMB clearance on the Information Collection Request is received, OCSPP will conduct information gathering and analysis.

Agreed-to Completion Date: September 30, 2014 (corrective action will be considered past due as of September 30, 2015).

Planned Corrective Action 3: OCSPP will draft the information and analysis submitted to OMB for interagency review as part of the Action Development Process.

Agreed-to Completion Date: March 31, 2015.

Planned Corrective Action 4: OCSPP will publish the work practice and cost information as part of the proposed rule.

Agreed-to Completion Date: September 30, 2015.

Action Office: OSWER
Report Title: EPA Needs to Further Improve How It Manages Its Oil Pollution Prevention Program
Report No.: 12-P-0253
Date Issued: 02/06/2012

Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Solid Waste and Emergency Response, in consultation with the Assistant Administrator for Enforcement and Compliance Assurance, improve oversight of facilities regulated by the EPA's oil pollution prevention program by:

- a. Producing a biennial public assessment of the quality and consistency of Spill Prevention, Control, and Countermeasure Plans and Facility Response Plans based on inspected facilities.
- b. Developing procedures for updating and issuing new guidance to ensure the regulated community has access to the most current guidance.
- c. Implementing a risk-based strategy toward inspections that identifies unknown Spill Prevention, Control, and Countermeasure and Facility Response Plan facilities, and directs inspection resources toward facilities where the potential for spills poses the greatest risks to human health and the environment.
- d. Consistently interpreting regulations and the EPA's authority to enforce regulations.

Planned Corrective Action 4(b): A summary of findings will be developed by OSWER. These findings will help to identify areas where additional guidance and outreach are needed to improve the quality and consistency of Spill Prevention, Control, and Countermeasure Plans.

Agreed-to Completion Date: October 31, 2013 (corrective actions will be considered past due as of October 31, 2014).

Planned Corrective Action 4(d): A summary of findings will be developed by OSWER. These findings will help to identify areas where additional guidance and external outreach are needed to improve the quality and consistency of Facility Response Plans.

Agreed-to Completion Date: October 31, 2014.

Action Office: Region 9
Report Title: Region 9 Technical and Computer Room Security Vulnerabilities Increase Risk to EPA's Network
Report No.: 11-P-0725
Date Issued: 09/30/2011

Recommendations

Note: The narrative of the recommendations and planned corrective actions for this report are not being included in the Compendium due to the sensitive nature of the report's security findings.

Recommendation 4: This recommendation was made to the senior information official, Region 9.

Agreed-to Completion Date: March 31, 2014 (corrective action will be considered past due as of March 31, 2015).

Recommendation 6: This recommendation was made to the senior information official, Region 9.

Agreed-to Completion Date: March 31, 2014 (corrective action will be considered past due as of March 31, 2015).

Recommendation 8: This recommendation was made to the senior information official, Region 9.

Agreed-to Completion Date: March 31, 2014 (corrective action will be considered past due as of March 31, 2015).

Recommendation 10: This recommendation was made to the senior information official, Region 9.

Agreed-to Completion Date: March 31, 2014 (corrective action will be considered past due as of March 31, 2015).

Action Office: OAR
Report Title: EPA Should Update Its Fees Rule to Recover More Motor Vehicle and Engine Compliance Program Costs
Report No.: 11-P-0701
Date Issued: 09/23/2011

Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Air and Radiation update the 2004 fees rule to increase the amount of the Motor Vehicle and Engine Compliance Program costs it can recover.

Planned Corrective Action: OAR will begin planning for a new fees rule as part of the 2013 program prioritization and budget processes, and initiate formal work on rule making early in calendar year 2014.

Agreed-to Completion Date: December 31, 2017.

Action Office: Region 8
Report Title: An Overall Strategy Can Improve Communication Efforts at Asbestos Superfund Site in Libby, Montana
Report No.: 11-P-0430
Date Issued: 08/03/2011

Recommendation

Recommendation 2: We recommend that the EPA Regional Administrator, Region 8, revise the Libby community engagement plan to serve as the overall communication strategy by including:

- a. Key messages that address specific public concerns and site activities.
- b. Timelines for community involvement activities and outreach products.
- c. Measures for successful communication.
- d. Mechanisms for identifying community concerns and collecting feedback.

Planned Corrective Action: Region 8 will seek public comment on the next major revision to the community involvement plan.

Agreed-to Completion Date: December 31, 2015.

Action Office: ORD
Report Title: Office of Research and Development Needs to Improve Its Method of Measuring Administrative Savings
Report No.: 11-P-0333
Date Issued: 07/14/2011

Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Research and Development establish a more timely and accurate system to measure its effective use of resources and to allow ORD to better manage its initiatives to reduce administrative costs.

Planned Corrective Actions: ORD agreed to tag federal administrative personnel, senior environmental employees, and on-site contractors in its ORD Management Information System and reconcile this data with personnel rosters on a monthly basis. ORD senior management had its initial meeting in 2011 and will continue to meet twice a year to review current status and outline plans to attain organizational administrative staffing targets.

Agreed-to Completion Date: December 15, 2015.

Action Office: OCFO
Report Title: EPA Needs to Strengthen Its Management Controls Over Its Travel Authorization Process
Report No.: 11-P-0223
Date Issued: 05/10/2011

Recommendations

Recommendation 2: We recommend that the Chief Financial Officer request that the General Services Administration change GovTrip to prevent self-authorization of travel and include audit trails to determine who made changes to routing lists.

Planned Corrective Actions: The contract with GovTrip expired on November 12, 2013. A routing audit trail is one of the requirements under the E-Gov Travel Service 2 contract. OCFO sees updating GovTrip with the addition of a routing list as cost prohibitive. A change to prevent self-authorization is not feasible; however, OCFO believes that this control will be captured when the routing lists are updated.

Agreed-to Completion Date: November 12, 2013 (corrective actions will be considered past due as of November 12, 2014).

Recommendation 4: We recommend that the Chief Financial Officer develop scripts to determine whether travelers are in compliance with policy for managing routing lists, run the scripts monthly, and investigate exceptions.

Planned Corrective Actions: The routing list audit table in the Electronic Travel Systems product will allow OCFO to run a list of changes that occurred during the reporting period. OCFO would then be able to compare the list to the requests received for the same period and investigate exceptions. In the meantime, OCFO has developed a report that provides a list of vouchers where the traveler's name and the authorizer are the same. The Cincinnati Financial Management Center will run this report monthly and require additional documentation from any exceptions it produces.

Agreed-to Completion Date: November 12, 2013 (corrective actions will be considered past due as of November 12, 2014).

Action Office: OSWER
Report Title: EPA Promoted the Use of Coal Ash Products With Incomplete Risk Information
Report No.: 11-P-0173
Date Issued: 03/23/2011

Recommendation

Recommendation 1: We recommend that the Assistant Administrator for Solid Waste and Emergency Response define and implement risk evaluation practices to determine the safety of the coal combustion residual beneficial uses the EPA promotes.

Planned Corrective Action: OSWER will develop a conceptual model for evaluating risks from unencapsulated uses.

Agreed-to Completion Date: March 30, 2014 (corrective action will be considered past due as of March 30, 2015).

Action Office: OECA and OW
Report Title: EPA Needs Better Agency-Wide Controls Over Staff Resources
Report No.: 10-P-0224
Date Issued: 09/14/2010

Recommendation

Recommendation 2-2: We recommend that the Deputy Administrator develop a systematic approach to identify which states have outdated or inconsistent memoranda of agreement; renegotiate and update those memoranda of agreement using the memorandum of agreement template; and secure the active involvement and final, documented concurrence of headquarters to ensure national consistency.

Planned Corrective Action: Using the tracking system, OECA and OW agreed to verify that memoranda of agreement identified during the first 4-year round of integrated permitting and enforcement reviews are updated.

Agreed-to Completion Date: September 30, 2017.

Action Office: OCFO
Report Title: Audit of EPA's Fiscal 2009 and 2008 (Restated) Consolidated Financial Statements
Report No.: 10-1-0029
Date Issued: 11/16/2009

Recommendation

Recommendation 27: We recommend that the Office of the Chief Financial Officer ensure that all new financial management systems (including the Integrated Financial Management System replacement system) and those undergoing upgrades include a system requirement that the fielded system include an automated control to enforce separation of duties.

Planned Corrective Action 9: OCFO's Office of Technology Solutions will modify Compass users profiles to create specific security roles to allow Compass Security Officers to better manage user access.

Action Date: December 31, 2015.

Planned Corrective Action 10: The Office of Technology Solutions will enhance the Access Request Form application with additional controls and automatic logic to check for approved waivers on file to prevent users from submitting security options that violate the separation of duties policy.

Action Date: December 31, 2015.

Action Office: OARM
Report Title: Review of Hotline Complaint on Employee Granted Full-Time Work-at-Home Privilege
Report No.: 10-P-0002
Date Issued: 10/07/2009

Recommendation

Recommendation 2b: We recommend that the Assistant Administrator for Administration and Resources Management identify and review all existing arrangements of full-time work-at-duty-station separate from the position of record, including the situation that was the subject of this review, and bring each of these arrangements into compliance with implemented EPA policy.

Planned Corrective Action 2: Bring any arrangements into alignment with the policy by obtaining approval through the new policy's request process or terminate the existing arrangement. (Note: the 6 months to review current arrangements is included within the 1-year for final resolution.)

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Action Office: OSWER
Report Title: EPA Needs to Plan and Complete a Toxicity Assessment for the Libby Asbestos Cleanup
Report No.: 2007-P-00002
Date Issued: 12/05/2006

Recommendation

Recommendation 1: We recommend that the EPA fund and execute a comprehensive amphibole asbestos toxicity assessment to determine (1) the effectiveness of the Libby removal actions, and (2) to determine whether more actions are necessary. The toxicity assessment should include the effects of asbestos exposure on children. The EPA Science Advisory Board should review the toxicity assessment and report to the Office of the Administrator and the Libby Community Advisory Group whether the proposed toxicity assessment can sufficiently protect human health.

Planned Corrective Action: OSWER will complete the National Health and Environmental Effects Research Laboratory animal toxicity studies.

Agreed-to Completion Date: September 30, 2015.

Action Office: OAR
Report Title: EPA and States Not Making Sufficient Progress in Reducing Ozone Precursor Emissions In Some Major Metropolitan Areas
Report No.: 2004-P-00033
Date Issued: 09/29/2004

Recommendations

Recommendation 3-1: We recommend that the Assistant Administrator for Air and Radiation develop oversight procedures and guidance that will expedite development, approval, and implementation of rate of progress plans and related emission controls.

Recommendation 3-3: We recommend that the Assistant Administrator for Air and Radiation develop guidance for analyzing and comparing periodic emission inventories to projected emission target levels and evaluating assumptions used in applicable rate of progress plans, in order to: (1) reconcile differences between projected and actual inventories; (2) identify any incorrect assumptions or projections and understatement of needed emission reductions; and (3) establish improvements that may be needed in the rate of progress development process, and ensure training of staff in conducting these analyses.

Recommendation 5-1: We recommend that the Assistant Administrator for Air and Radiation expedite issuance of the milestone compliance guidance, but restrict the use of observed ambient zone levels as a stand-alone indicator of emission reductions. The guidance should also require the use of meteorologically adjusted ozone trends and trends in ambient concentrations of Volatile Organic Compound and Nitrogen Oxide in the weight of evidence approach.

Recommendation 5-2: We recommend that the Assistant Administrator for Air and Radiation instruct States to utilize indicators, as reflected in the draft milestone compliance demonstration guidance, and/or provide annual updates to emissions inventories (one third of sources per year or one third of States per year) to determine potential or actual emission reductions within the Act's 90-day time frame for milestone compliance demonstrations.

Recommendation 5-3: We recommend that the Assistant Administrator for Air and Radiation require that nonattainment areas update baseline inventories and, subsequently, perform more in-depth assessments of actual emission reductions, once the applicable Periodic Emissions Inventories are completed. This subsequent determination of actual emission reductions may not meet the milestone compliance demonstration 90-day time frame but will provide a measure of progress that is not currently available.

Recommendation 5-4: We recommend that the Assistant Administrator for Air and Radiation incorporate the use of updated National Emissions Inventory data and other available measures, where appropriate, into milestone compliance demonstration guidance as top-down indicators or measures of nonattainment area progress in reducing precursor emissions.

Recommendation 6-1: We recommend that the Assistant Administrator for Air and Radiation develop analytical procedures and processes for EPA and/or States to utilize updated National Emissions Inventory data for measuring the progress of individual 8-hour nonattainment areas in reducing precursor emissions and complying with the Act's emission reduction mandates.

Planned Corrective Actions: The Office of Air Quality Planning and Standards is developing a tiered milestone compliance demonstrations (MCD) mechanism involving a review of the implementation of planned emissions reduction measures, air quality monitoring data trends, and, if necessary, a longer-term more detailed assessment of emissions inventories. While the Act requirements for MCDs focuses on rigorous accounting of emissions reductions, OAR believes the intent of the reasonable further progress/rate of progress and MCD requirements to assure accountability for early and steady air quality improvement can also be gauged by reviewing implementation efforts and meteorologically adjusted air quality monitoring data. This review would entail, first, a certification that a state's adopted attainment and reasonable further progress plans are being implemented. The second component would be an air quality screening analysis to determine if measured air quality progress is consistent with an expected air quality improvement target correlated with the planned reasonable further progress/rate of progress emissions reductions for the milestone period. The assessment of air quality progress would use meteorological data adjustment to ensure improvements are not due solely to favorable meteorology. The certification and air quality screening analysis would be due within 90 days of the end of the milestone period. If targeted air quality improvements are not demonstrated, a third MCD component would be required, and would include a more comprehensive areawide emissions analysis. The emissions analysis would be due in a reasonable time (e.g., 12 to 18 months). Since the MCD reporting requirements for the 2008 National Ambient Air Quality Standards will impact just one state, California, OAR intends to work with California on further developing this approach in preparation for the 2018 MCD submissions. OAR plans to have the terms of a draft MCD demonstration completed with California by the end of 2015. The approach developed with affected areas in California would provide a basis and foundation for a broader policy in the future. (The corrective actions apply to Recommendation 3-1, 3-3, 5-1, 5-2, 5-3, 5-4 and 6-1.)

Agreed-to Completion Date: December 31, 2015.

Part Three: Unimplemented CSB Recommendations With Past Due Completion Dates

Report Title: U.S. Chemical Safety and Hazard Investigation Board Needs to Complete More Timely Investigations
Report No.: 13-P-0337
Date Issued: 07/30/2013

Report Summary

CSB does not have an effective management system to meet its established performance goal to “conduct incident investigations and safety studies concerning releases of hazardous chemical substances.” CSB has not fully accomplished its related strategic objective to “complete timely, high quality investigations that examine the technical, management systems, organizational, and regulatory causes of chemical incidents.” We identified five reasons why CSB did not meet its objective to timely complete investigations:

- A lack of defined performance indicators in CSB’s annual performance plan.
- A backlog of open investigations without documented plans for resolution.
- An average investigative staff turnover rate of 15 percent.
- Non-collocation of files and incorrectly classified or coded investigation files.
- A need for updated policies over current investigative procedures and a policy that defines final investigative products.

By completing investigations more timely, CSB can better fulfill its mission and improve its ability to ensure that it provides the community and other stakeholders with findings and recommendations to help reduce the occurrence of similar incidents.

Unimplemented Recommendation

Recommendation 2: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, revise and publish an annual action plan to comply with the Government Performance and Results Act (GPRA) Modernization Act of 2010 and update related individual performance plans to ensure that performance indicators are addressed and investigative staff are held accountable for performing key phases in the investigation process.

Status: CSB believes that the only reports required for publishing under GPRA are Strategic Plans, Annual Performance Plans and Annual Performance Reports. CSB has published an up-to-date Strategic Plan, annual performance-based budgets, and annual performance reports, which it believes meet the requirements of GPRA. CSB considers its “action plans” as internal, evergreen documents that are developed annually and updated periodically through the year to track initiatives as it strives to accomplish the goals set in its Strategic Plan. CSB considers action plans to be documents that must be changed based on inherently unforeseeable incident deployments. CSB will develop and update its FY 2014 action plan by October 15, 2014. The agreed-to completion date was December 31, 2013.

Report Title: Audit Follow-Up Process Needed for the U.S. Chemical Safety and Hazard Investigation Board
Report No.: 13-P-0128
Date Issued: 02/01/2013

Report Summary

CSB does not have a follow-up process to allow for prompt implementation of agreed-to OIG audit recommendations. CSB had unimplemented audit recommendations from an OIG FY 2011 audit report for over a year past the agreed-to dates for implementation. Also, CSB's tracking system did not assist in the prompt resolution and implementation of audit recommendations. By not having a follow-up process, controls over promoting efficiency and effectiveness within CSB's operations are weakened.

OMB Circular A-50, *Audit Followup*, states that "agency heads are responsible for: (1) Designating a top management official to oversee audit follow-up, including resolution and corrective action and (2) Assuring that management officials throughout the agency understand the value of the audit process and are responsive to audit recommendations." In addition, "the audit follow-up official has personal responsibility for ensuring that (1) systems of audit followup, resolution, and corrective action are documented and in place, (2) timely responses are made to all audit reports, (3) disagreements are resolved, (4) corrective actions are actually taken, and (5) semi-annual reports required by paragraph 8.a. (8) are sent to the head of the agency."

OMB Circular A-123, *Management's Responsibility for Internal Control*, Section V, states "Agency managers are responsible for taking timely and effective action to correct deficiencies.... Management should track progress to ensure timely and effective results.... Management has a responsibility to complete action, in a timely manner, on audit recommendations on which agreement with the Inspector General has been reached."

Unimplemented Recommendation

Recommendation 1: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, develop and implement a follow-up system as required by OMB Circulars A-50 and A-123 that includes establishing a policy that identifies an audit follow-up official, roles and responsibilities, required documentation, and reporting requirements, to allow for prompt resolution of recommendations and implementation of agreed-to corrective actions.

Status: CSB agreed to create agency audit follow-up procedures. CSB drafted agency audit follow-up procedures and forwarded to the Inspector General for review. CSB has indicated that other work priorities have delayed the completion of this recommendation. The Inspector General's comments are currently under review. The agreed-to completion date was April 30, 2013.

Report Title: U.S. Chemical Safety and Hazard Investigation Board Should Improve Its Recommendations Process to Further Its Goal of Chemical Accident Prevention
Report No.: 12-P-0724
Date Issued: 08/22/2012

Report Summary

CSB did not consistently achieve its goals and standards, as outlined in its current strategic plan, for timely implementation of its safety recommendations. As of December 2010, CSB had issued 588 safety recommendations, of which 218 (37 percent) were open while actions were in progress to resolve them. Of the 218 recommendations, 54 (nearly 25 percent) were open for more than 5 years. Although CSB does not have enforcement authority, and implementation of some of its recommendations may face lengthy regulatory processes, CSB has not established or maintained sufficient internal controls and processes for safety recommendations. Such internal controls could include updating board orders and making full use of CSB's information management system. Without effective controls and efficient processes, there is an increased likelihood that recipients will not timely implement CSB safety recommendations and chemical accidents may not be prevented to the greatest extent possible.

Unimplemented Recommendation

Recommendation 1: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, update board orders to ensure that the CSB achieves its mission of chemical accident prevention through improved recommendations processes, to include:

- a. Board Order 022, *CSB Recommendation Program*,
 - i. To establish and implement data quality reviews to verify the accuracy, completeness, and reliability of recommendations data entered in TRIM (Total Records and Information Management), such as error checks and inclusion of required supporting documentation.
 - ii. To require that the Office of Recommendations director periodically analyze and assess the recommendations process to identify potential process improvements.
- b. Board Order 001, *Board Quorum and Voting*, to establish and implement guidelines that define the length of time notation items can be calendared before a vote must be taken.
- c. Board Order 040, *Investigation Protocol*, to clearly outline roles and responsibilities of the Office of Investigations with respect to the recommendations process, including a requirement that Office of Recommendations staff participate in accident investigations, and identification of the office responsible for identifying potential recommendation recipients.

Status for 1.a: CSB staff proposed a revision of Board Order 22 to address this issue, but the Board has not been able to agree on approval. CSB will adopt pertinent changes through a management directive. CSB will develop a stand-alone order on Recommendation Data

Quality. CSB plans to accomplish this by October 10, 2014. The agreed-to completion date was May 31, 2013.

Status for 1.c: The Senior Investigator assigned to lead the investigation protocol update retired during FY 2014, which delayed this project. In addition, the CSB's Office of Recommendations underwent staffing changes and now has a new Deputy Managing Director for Recommendations. One of the issues that individual will focus on with investigators in the coming months is a management directive that will address the role of the Office of Recommendations in recommendations development. The plan is to have the Directive drafted by December 31, 2014. The agreed-to completion date was September 30, 2013.

Report Title: U.S. Chemical Safety and Hazard Investigation Board Did Not Take Effective Corrective Actions on Prior Audit Recommendations
Report No.: 11-P-0115
Date Issued: 02/15/2011

Report Summary

CSB did not take timely corrective actions to address a total of 34 audit recommendations from three OIGs and from the Government Accountability Office. In four instances, it took CSB 4 years beyond the agreed-upon corrective actions date (or report date) to implement corrective actions. CSB's actions to address 13 recommendations were not completely effective and require additional corrective actions, while seven additional recommendations are not yet completed.

CSB has not established and implemented a management control program to evaluate and report on the effectiveness of controls related to its program operations. CSB's control environment and control activities do not ensure accountability. Specifically, the CSB's office directors are not accountable for achieving individual and program initiatives leading to chemical accident prevention. Effective control activities, including board orders, have not been developed and implemented. In addition, without a clearly defined statutory mandate, the CSB will face difficulties in developing outcome-related goals for measuring its impact on chemical accident prevention. Without effective controls, the CSB is not timely in carrying out initiatives to achieve the board's goal of chemical accident prevention.

On September 16, 2010, the CSB announced an internal reorganization, appointing a managing director who will oversee all aspects of the CSB operations. A managing director who ensures accountability should provide for more timely and effective resolution of audit recommendations.

Unimplemented Recommendations

Recommendation 1: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, develop and implement a management control plan that documents and addresses the five internal control standards in accordance with OMB Circular A-123 and Government Accountability Office's *Standards for Internal Controls in the Federal Government*. The plan should include an effective monitoring system to track corrective actions to address and implement audit recommendations. The plan is to include:

- a. A database to track all prior audit recommendations, planned milestone completion dates, and corrective actions taken.
- b. Procedures for conducting periodic internal control reviews and properly documenting those reviews, including verifying and ensuring that audit recommendations are resolved promptly.

Status: CSB agreed to develop a management control plan as an initiative in its FY 2011 action. A management control plan with references to appropriate OMB circulars is being developed. The plan will direct periodic review of all OIG audit recommendations, corrective actions, agency board orders, etc. Other work priorities have delayed the completion of this

recommendation. CSB has completed the review of its board orders and created a report that provides recommendations on changes required for each board order. CSB will commit to review open OIG recommendations bi-weekly to address corrective action deadlines and will update the OIG accordingly. CSB now expects to complete the plan by October 31, 2014. The agreed-to completion date for this corrective action was February 28, 2011.

Recommendation 2: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, develop and publish a regulation requiring persons to report chemical accidents, as required by the Clean Air Act.

Status: CSB agreed to issue a proposed rule on accident reporting as an initiative in its FY 2011 action plan. After further considering this issue, the CSB believes that it receives adequate incident notifications through constant media and Internet searches, as well as existing federal sources such as the National Response Center. CSB's ability to consider rulemaking and program development in this area has been further impacted by congressional budget cuts and sequestration, which effectively prevent any hiring that would be needed for a regulatory reporting program. CSB has developed two written questionnaires that are being sent to companies that have incidents, on a discretionary basis. CSB does not have any further action planned. The agreed-to completion date for this corrective action was September 30, 2011.

Recommendation 3: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, follow up with Congress on the CSB's request for clarification of its statutory mandate. Upon receipt of the response, develop a plan to describe and address the investigative gap, address prior audit recommendations, and request the necessary resources to meet the CSB's statutory mandate.

Status: CSB agreed to transmit a formal package of suggested legislative improvements to the CSB's congressional authorizing committee as an initiative in its FY 2011 action plan. The package will include suggested language to clarify the statutory mandate to investigate. CSB noted that it is not in a position to guarantee a congressional response as indicated in our recommendation. CSB now believes this recommendation should be closed since the CSB raised the statutory issue with Congress by letter in November 2009. In addition, the letter from then-Chairperson Bresland stated, "Pending any further direction from Congress, the CSB will continue to adhere to its interpretation of its statutory authority and mandate." In the event that Congress opts to consider reauthorization of the CSB, the CSB will remind Congress of this wording concern of the OIG. CSB does not have any further action planned. The agreed-to completion date for this corrective action was April 30, 2011.

Recommendation 5: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, develop and implement a system for periodic reviews of board orders to ensure they remain updated (i.e., effective date of the policy and scheduled review date) and include the requirement for such a system in the management control plan.

Status: CSB agreed to develop a system for periodic reviews of board orders and include the requirement for such a review in the management control plan. According to CSB, all Board

Orders have been reviewed and updated as needed. The Office of Administration has been assigned the responsibility to periodically review CSB Board Orders as needed. However, this action for updating Board Orders has not been reviewed. The agreed-to completion date for this corrective action was February 28, 2011.

Recommendation 6: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, take corrective actions that will satisfy prior audit recommendations by updating and formalizing board orders that are essential to facilitate and manage effective and efficient control activities. Specifically, update:

- a. Board Order 036, "Incident Selection Process," to reflect current changes, such as its data sources, changes due to technology improvements, and the incident selection process decision-making flowchart, to improve the incident screening and deployment decision-making process. In addition, formalize the Incident Screeners Guide (appendix A, audit recommendation 17, 18, 19, 20, and 31).
- b. Board Order 040, "Investigation Protocol," to govern employees retaining memberships in societies or organizations to which the CSB issues recommendations (appendix A, audit recommendation 21).
- c. Board Order 027, "Roles, Responsibilities, and Standards of Conduct in Procurement Activities," to reflect current procurement practices and processes to ensure consistency in the procurement process (appendix A, audit recommendation 7).
- d. Board Order 022, "Recommendation Program," to include new practices adopted for following up on safety recommendations, to include a quality review program to ensure timely follow-up on closed safety recommendations (appendix A, audit recommendations 12 and 15).
- e. Board Order 028, "Executive Administrative Functions of the Board," to document the role and responsibility of the managing director position.

Status: CSB indicated its intention to satisfy prior audit recommendations by updating and formalizing board orders that are essential to facilitate and manage effective and efficient control activities. Specifically, for each of the sub-recommendations:

- a. CSB has completed the corrective actions.
- b. CSB has completed the corrective actions.
- c. For those board orders that refer to positions that no longer exist (e.g., chief operating officer), the CSB general counsel has concluded that the delegated position authority references the equivalent position (e.g., managing director). In those instances in which no equivalent position exists, authority is reposed in the next higher ranking official with decision-making authority. In those rare instances in which no equivalent position can be determined, the administrative authority will revert to the chair or the board, as appropriate. CSB does not have any further action planned. The agreed-to completion date was March 31, 2011.
- d. CSB staff proposed a revision of Board Order 22 to address this issue, but the Board has not been able to agree on approval. CSB will adopt pertinent changes through a management directive. CSB will develop a stand-alone quality review program to ensure timely follow-up on closed safety recommendations. CSB plans to complete

- these actions by October 10, 2014. The agreed-to completion date was September 30, 2011.
- e. CSB agreed to review Board Order 028, and update it as appropriate to reflect the role and responsibility of the managing director position by September 30, 2011. CSB determined, as of February 14, 2012, after review of Board Order 028, that it is not appropriate to document the role and the responsibilities of the managing director in this board order. The purpose of the board order is to establish the manner in which the board exercises its executive and administrative functions through the position of the chairperson. The managing director is a staff position for which roles and responsibilities is no longer applicable. The OIG, however, still considers the recommendation to be open. The agreed-to completion date was September 30, 2011.

Part Four: Unimplemented CSB Recommendations With Future Planned Completion Dates

Report Title: U.S Chemical Safety and Hazard Investigation Board Needs to Complete More Timely Investigations Evaluation
Report No.: 13-P-0337
Date Issued: 07/30/2013

Recommendations

Recommendation 1: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, develop and implement performance indicators related to its first strategic performance goal and objective to complete timely investigations. Indicators should track and measure the efficiency of key phases of the investigation process and clarify the definition of a “timely” completed investigation. Also, address the indicators in the investigation protocol policy.

Planned Corrective Action: CSB is analyzing key investigation metrics such as investigator hours, costs and elapsed days to develop performance indicators for various investigation product types. These indicators will be incorporated in the Investigation Product Development and Review procedure of the investigation protocol, which will provide timelines for key milestones. Given staff resources and the investigation workload, the CSB expects to provide the Board with a draft Investigation Product Development and Review procedure for consideration and approval.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Recommendation 3: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, review investigations open for more than 3 years and develop a plan to close out those investigations.

Planned Corrective Action: CSB will agree to update the OIG on the status and plans for closure for all investigations at the end of calendar 2013.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Recommendation 5: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, as a best practice, involve staff in the planning process of an investigation. Hold meetings between senior management and staff to address any concerns with the investigation process.

Planned Corrective Action: CSB proposed scoping procedures and templates were presented to the Board for comment in September 2013 and will be prepared for Board vote by October 31, 2013. This will be incorporated in the draft Investigation Product Development and Review procedure that, as stated above in its comments on Recommendation 1, the CSB expects to provide to the Board for consideration and approval.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Recommendation 7: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, implement and update the records management policy to ensure that the classification of electronic investigation files agrees with the investigation protocol policy and staffs perform internal reviews of records as required by the policy.

Planned Corrective Action: CSB agrees with this recommendation. CSB reviewed its Records Management policy (Board Order 19) and updated the policy on June 30, 2014. Due to uncertainty about obtaining Board approval for changes to Board Order, the guidance will be drafted and issued as a Management Directive.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Recommendation 8: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, update the investigation protocol policy for all current investigation procedures to include scoping documents and recommendation briefs. Provide formal training to the investigative staff on changes and updates to the investigative process.

Planned Corrective Action: CSB proposed scoping procedures and templates were presented to the Board for comment in September 2013 and will be prepared for Board vote by October 31, 2013. This will be incorporated in the Investigation Product Development and Review procedure of the investigation protocol along with a template for recommendations briefs. As previously stated, the CSB expects to provide the Board with a draft of this procedure for consideration and approval by December 31, 2013. We will then train investigative staff on the procedures within 90 days of Board approval.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

Recommendation 9: We recommend that the Chairperson, U.S. Chemical Safety and Hazard Investigation Board, provide guidelines for staff to determine the type of final product in the beginning of the investigation process to help staff be more efficient in completing investigations.

Planned Corrective Action: CSB proposed scoping procedures and templates were presented to the Board for comment in September 2013 and will be prepared for Board vote

by October 31, 2013, and draft of the Investigation Product Development and Review procedure for consideration and approval by December 31, 2013.

Agreed-to Completion Date: December 31, 2013 (corrective action will be considered past due as of December 31, 2014).

EPA OIG Reports With Unimplemented Recommendations by Program Office as of September 30, 2014

Recommendations With Past Due Completion Dates

OARM

- 13-P-0200** Improvements Needed in EPA’s Smartcard Program to Ensure Consistent Physical Access Procedures and Cost Reasonableness
- 12-P-0836** EPA Should Improve Management Practices and Security Controls for Its Network Directory Service System and Related Servers
- 11-P-0616** EPA Has Not Fully Implemented a National Emergency Equipment Tracking System
- 11-P-0136** EPA Needs Better Agency-Wide Controls Over Staff Resources
- 11-1-0015** Audit of EPA’s Fiscal 2010 and 2009 Consolidated Financial Statements
- 10-P-0002** Review of Hotline Complaint on Employee Granted Full-Time Work-at-Home Privilege

OCFO

- 13-1-0054** Audit of EPA Fiscal 2012 and 2011 Financial Statements
- 11-P-0630** EPA Needs Workload Data to Better Justify Future Workforce Levels
- 11-P-0031** EPA Needs to Strengthen Internal Controls for Determining Workforce Levels
- 2006-P-00013** EPA Can Better Manage Superfund Resources

OCSP

- 10-P-0066** EPA Needs a Coordinated Plan to Oversee Its Toxic Substances Control Act Responsibilities

OECA

- 11-P-0315** Agency-Wide Application of Region 7 NPDES Program Process Improvements Could Increase EPA Efficiency
- 10-P-0230** ECHO Data Quality Audit—Phase II Results: EPA Could Achieve Data Quality Rate with Additional Improvements
- 10-P-0007** EPA Oversight and Policy for High Priority Violations of Clean Air Act Need Improvement

2005-P-00024 Limited Knowledge of the Universe of Regulated Entities Impedes EPA's Ability to Demonstrate Changes in Regulatory Compliance

2001-P-00013 State Enforcement of Clean Water Act Discharges Can Be More Effective

OEI

13-P-0257 Improvements Needed in EPA's Information Security Program

ORD

13-P-0252 Improvements Needed to Secure IT Assets at EPA-Owned Research Facilities

OSWER

13-P-0176 Results and Benefits Information Is Needed to Support Impacts of EPA's Superfund Removal Program

13-P-0152 EPA Could Improve Contingency Planning for Oil and Hazardous Substance Response

12-P-0508 EPA Inaction in Identifying Hazardous Waste Pharmaceuticals May Result in Unsafe Disposal

12-P-0289 Controls Over State Underground Storage Tank Inspection Programs in EPA Regions Generally Effective

12-P-0253 EPA Needs to Further Improve How It Manages Its Oil Pollution Prevention Program

11-P-0534 Revisions Needed to National Contingency Plan Based on Deepwater Horizon Oil Spill

11-P-0171 EPA Needs an Agency-Wide Plan to Provide Tribal Solid Waste Management Capacity Assistance

10-P-0042 Lack of Final Guidance on Vapor Intrusion Impedes Efforts to Address Indoor Air Risks

2007-P-00002 EPA Needs to Plan and Complete a Toxicity Assessment for the Libby Asbestos Cleanup

Region 9

12-2-0072 Agreed-Upon Procedures Applied to EPA Grants Awarded To Summit Lake Paiute Tribe, Sparks, Nevada

08-P-0196 Making Better Use of Stringfellow Superfund Special Accounts

Region 10

12-P-0220 Region 10 Technical and Computer Security Vulnerabilities Increase Risk to EPA's Network

Recommendations With Future Planned Completion Dates

OAR

- 13-P-0373** The EPA Should Improve Monitoring of Controls in the Renewable Fuel Standard Program
- 13-P-0161** EPA Needs to Improve Air Emissions Data for the Oil and Natural Gas Production Sector
- 11-P-0701** EPA Should Update Its Fees Rule to Recover More Motor Vehicle and Engine Compliance Program Costs
- 2004-P-00033** EPA and States Not Making Sufficient Progress in Reducing Ozone Precursor Emissions In Some Major Metropolitan Areas

OARM

- 14-P-0143** EPA Needs to Improve Management of the Cross-Media Electronic Reporting Regulation Program in Order to Strengthen Protection of Human Health and the Environment
- 13-P-0208** EPA Should Increase Fixed-Price Contracting for Remedial Actions
- 13-P-0200** Improvements Needed in EPA's Smartcard Program to Ensure Consistent Physical Access Procedures and Cost Reasonableness
- 13-P-0162** EPA Can Further Reduce Space in Under-Utilized Facilities
- 13-P-0028** Improvements Needed in Estimating and Leveraging Cost Savings Across EPA
- 12-P-0836** EPA Should Improve Management Practices and Security Controls for Its Network Directory Service System and Related Servers
- 10-1-0029** Audit of EPA's Fiscal 2009 and 2008 (Restated) Consolidated Financial Statements
- 10-P-0002** Review of Hotline Complaint on Employee Granted Full-Time Work-at-Home Privilege

OCFO

- 14-1-0042** Fiscal Years 2012 and 2011 (Restated) Financial Statements for the Pesticide Registration Fund
- 14-1-0041** Fiscal Years 2012 and 2011 (Restated) Financial Statements for the Pesticides Reregistration and Expedited Processing Fund
- 13-P-0366** The EPA Needs to Improve Timeliness and Documentation of Workforce and Workload Management Corrective Actions
- 13-P-0359** Controls Over EPA's Compass Financial System Need to Be Improved
- 13-P-0028** Improvements Needed in Estimating and Leveraging Cost Savings Across EPA
- 11-P-0223** EPA Needs to Strengthen Its Management Controls Over Its Travel Authorization Process

OCSPP

- 14-1-0041** Fiscal Years 2012 and 2011 (Restated) Financial Statements for the Pesticides Reregistration and Expedited Processing Fund
- 13-P-0163** EPA is Not Recovering All Its Costs of the Lead-Based Paint Fees Program
- 12-P-0600** Review of Hotline Complaint Concerning Cost and Benefit Estimates for EPA's Lead-Based Paint Rule

OECA

- 13-P-0435** The EPA Should Assess the Utility of the Watch List as a Management Tool
- 13-P-0431** EPA Needs to Update Its Pesticide and Chemical Enforcement Penalty Policies and Practices
- 10-P-0224** EPA Should Revise Outdated or Inconsistent EPA-State Clean Water Act Memoranda of Agreement

OEI

- 14-P-0143** EPA Needs to Improve Management of the Cross-Media Electronic Reporting Regulation Program in Order to Strengthen Protection of Human Health and the Environment
- 14-P-0142** EPA's Information Systems and Data Are at Risk Due to Insufficient Training of Personnel with Significant Information Security Responsibilities
- 14-P-0122** EPA Needs to Improve Safeguards for Personally Identifiable Information
- 14-1-0039** Audit of EPA's Fiscal 2013 and 2012 Consolidated Financial
- 13-P-0433** Congressionally Requested Inquiry into the EPA's Use of Private and Alias Email Accounts

OITA

- 13-P-0386** EPA's International Program Office Needs Improved Strategic Planning Guidance

ORD

- 13-P-0363** Chemical Fume Hood Testing Improvements Needed to Reduce Health and Safety Risk to EPA Employees
- 13-P-0161** EPA Needs to Improve Air Emissions Data for the Oil and Natural Gas Production Sector
- 11-P-0333** Office of Research and Development Needs to Improve Its Method of Measuring Administrative Savings

OSWER

- 13-P-0298** Improved Information Could Better Enable EPA to Manage Electronic Waste and Enforce Regulations

- 13-P-0208** EPA Should Increase Fixed-Price Contracting for Remedial Actions
- 13-P-0178** Improvements Needed in EPA Training and Oversight for Risk Management Program Inspections
- 13-P-0152** EPA Could Improve Contingency Planning for Oil and Hazardous Substance Response
- 12-P-0508** EPA Inaction in Identifying Hazardous Waste Pharmaceuticals May Result in Unsafe Disposal
- 12-P-0253** EPA Needs to Further Improve How It Manages Its Oil Pollution Prevention Program
- 11-P-0173** EPA Promoted the Use of Coal Ash Products With Incomplete Risk Information
- 2007-P-00002** EPA Needs to Plan and Complete a Toxicity Assessment for the Libby Asbestos Cleanup

OW

- 14-P-0129** EPA Did Not Conduct Thorough Biennial User Fee Reviews
- 13-P-0271** Improved Internal Controls Needed in the Gulf of Mexico Program Office
- 10-P-0224** EPA Should Revise Outdated or Inconsistent EPA-State Clean Water Act Memoranda of Agreement

Region 6

- 14-P-0109** Internal Controls Needed to Control Costs of Emergency and Rapid Response Services Contracts, as Exemplified in Region 6
- 13-R-0297** Air Quality Objectives for the Baton Rouge Ozone Nonattainment Area Not Met under EPA Agreement 2A-96694301 Awarded to the Railroad Research Foundation

Region 8

- 11-P-0430** An Overall Strategy Can Improve Communication Efforts at Asbestos Superfund Site in Libby, Montana

Region 9

- 11-P-0725** Region 9 Technical and Computer Room Security Vulnerabilities Increase Risk to EPA's Network

Region 10

- 13-R-0206** Audit of American Recovery and Reinvestment Act-Funded Cooperative Agreement 2S-96099601 Awarded to the Idaho Department of Environmental Quality

***Unimplemented Recommendations:
Current EPA Compendium
(Past Due Recommendations)
Compared to 03/31/14 Compendium***

Continuing Unimplemented Recommendations

- 12-2-0072** Agreed-Upon Procedures Applied to EPA Grants Awarded To Summit Lake Paiute Tribe, Sparks, Nevada (**Region 9, Recommendation 2**)
- 11-P-0630** EPA Needs Workload Data to Better Justify Future Workforce Levels (**OCFO, Recommendations 1 and 2**)
- 11-P-0616** EPA Has Not Fully Implemented a National Emergency Equipment Tracking System (**OARM, Recommendation 3**)
- 11-P-0534** Revisions Needed to National Contingency Plan Based on Deepwater Horizon Oil Spill (**OSWER, Recommendations 1, 3, 6 and 7**)
- 11-P-0315** Agency-Wide Application of Region 7 NPDES Program Process Improvements Could Increase EPA Efficiency (**OECA, Recommendation 1**)
- 11-P-0171** EPA Needs an Agency-Wide Plan to Provide Tribal Solid Waste Management Capacity Assistance (**OSWER, Recommendation 2**)
- 11-P-0031** EPA Needs to Strengthen Internal Controls for Determining Workforce Levels (**OCFO, Recommendations 2-1 and 2-2**)
- 11-1-0015** Audit of EPA's Fiscal 2010 and 2009 Consolidated Financial Statements (**OARM, Recommendation 9**)
- 10-P-0230** ECHO Data Quality Audit—Phase II Results: EPA Could Achieve Data Quality Rate with Additional Improvements (**OECA, Recommendation 5**)
- 10-P-0066** EPA Needs a Coordinated Plan to Oversee Its Toxic Substances Control Act Responsibilities (**OCSPP, Recommendation 2-4 and 2-5**)
- 10-P-0042** Lack of Final Guidance on Vapor Intrusion Impedes Efforts to Address Indoor Air Risks (**OSWER, Recommendation 2**)
- 10-1-0029** Audit of EPA's Fiscal 2009 and 2008 (Restated) Consolidated Financial Statements (**OCFO, Recommendation 27**)
- 10-P-0007** EPA Oversight and Policy for High Priority Violations of Clean Air Act Need Improvement (**OECA, Recommendations 1 and 3**)

- 10-P-0002 Review of Hotline Complaint on Employee Granted Full-Time Work-at-Home Privileges
(OARM, Recommendations 1 and 2a)
- 08-P-0196 Making Better Use of Stringfellow Superfund Special Accounts (Region 9, Recommendation 2)
- 2007-P-00002 EPA Needs to Plan and Complete a Toxicity Assessment for the Libby Asbestos Cleanup
(OSWER, Recommendation 1)
- 2006-P-00013 EPA Can Manage Superfund Resources (OCFO, Recommendation 2-3)
- 2005-P-00024 Limited Knowledge of the Universe of Regulated Entities Impedes EPA's Ability to Demonstrate
Changes in Regulatory Compliance (OECA, Recommendation 2-4)
- 2001-P-00013 State Enforcement of Clean Water Act Discharges Can Be More Effective (OECA,
Recommendations 3-1 and 3-2)

New Unimplemented Recommendations

- 13-P-0257 Improvements Needed in EPA's Information Security Program (OEI, Recommendation 10)
- 13-P-0252 Improvements Needed to Secure IT Assets at EPA-Owned Research Facilities (ORD,
Recommendation 1)
- 13-P-0200 Improvements Needed in EPA's Smartcard Program to Ensure Consistent Physical Access
Procedures and Cost Reasonableness (OARM, Recommendation 1)
- 13-P-0176 Results and Benefits Information Is Needed to Support Impacts of EPA's Superfund Removal
Program (OSWER, Recommendation 2)
- 13-P-0152 EPA Could Improve Contingency Planning for Oil and Hazardous Substance Response (OSWER,
Recommendation 4)
- 13-1-0054 Audit of EPA Fiscal 2012 and 2011 Financial Statements (OCFO, Recommendation 6)
- 12-P-0836 EPA Should Improve Management Practices and Security Controls for Its Network Directory
Service System and Related Servers (OARM, Recommendation 8)
- 12-P-0508 EPA Inaction in Identifying Hazardous Waste Pharmaceuticals May Result in Unsafe Disposal
(OSWER, Recommendation 1)
- 12-P-0253 EPA Needs to Further Improve How It Manages Its Oil Pollution Prevention Program (OSWER,
Recommendation 1)
- 12-P-0220 Region 10 Technical and Computer Security Vulnerabilities Increase Risk to EPA's Network
(Region 10, Recommendations 4 and 7)
- 11- P-0136 EPA Needs Better Agency-Wide Controls Over Staff Resources (OARM, Recommendation 1)

Removed Unimplemented Recommendations

Note: Removal of an unimplemented recommendation does not mean that the OIG verified it as being implemented but rather that EPA reported it as being completed.

- 12-P-0600** Review of Hotline Complaint Concerning Cost and Benefit Estimates for EPA's Lead-Based Paint Rule (**OCSPP, Recommendation 1**)
- 11-R-0179** EPA Needs to Better Document Project Delays for Recovery Act Diesel Emissions Reduction Act Grants (**OAR, Recommendations 3 and 5**)
- 10-P-0154** Key Activities in EPA's Integrated Urban Air Toxics Strategy Remain Unimplemented (**OAR, Recommendations 2-1 and 2-2**)
- 10-1-0029** Audit of EPA's Fiscal 2009 and 2008 (Restated) Consolidated Financial Statements (**OCFO, Recommendation 32**)
- 2007-P-00016** Environmental Justice Concerns and Communication Problems Complicated Cleaning Up Ringwood Mines/Landfill Site (**Region 2, Recommendation 2-1**)
- 2005-P-00010** Substantial Changes Needed in Implementation and Oversight of Title V Permits If Program Goals Are To Be Fully Realized (**OAR, Recommendations 2-1 and 2-3**)