



**U.S. Environmental Protection Agency
Office of Inspector General**

15-B-0074
February 4, 2015

At a Glance

Why We Did This Review

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

This report addresses the following OIG goal:

- Be responsible stewards of taxpayer dollars.

Send all inquiries to our public affairs office at (202) 566-2391 or visit www.epa.gov/oig.

The full report is at:
www.epa.gov/oig/reports/2015/20150204-15-B-0074.pdf

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

What We Found

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

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

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

Recommendations and Planned Corrective Action

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

Noteworthy Achievements

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

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