



# At a Glance

## Why We Did This Review

Office of Management and Budget guidance for implementation of the Improper Payments Elimination and Recovery Act of 2010 (IPERA) specifies responsibilities of agencies and Inspectors General. Agencies are required to report on improper payments and Inspectors General are required to determine whether agencies comply with IPERA. As the Inspector General for the U.S. Chemical Safety and Hazard Investigations Board (CSB), the U.S. Environmental Protection Agency Office of Inspector General undertook this review of CSB's compliance with IPERA.

## This report addresses the following CSB goal:

- *Preserve the public trust by maintaining and improving organizational excellence.*

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The full report is at:  
[www.epa.gov/oig/reports/2015/20150501-15-P-0153.pdf](http://www.epa.gov/oig/reports/2015/20150501-15-P-0153.pdf)

## ***CSB Complied With Reporting Requirements of the Improper Payments Elimination and Recovery Act for Fiscal Year 2014***

### What We Found

CSB is fully compliant with the reporting requirements of IPERA. As required, CSB published its Performance and Accountability Report and posted that report and accompanying materials on the agency website.

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We determined that CSB does not meet the minimum dollar threshold that would require it to perform a risk assessment of its programs and activities that are susceptible to significant improper payments. Also, CSB determined that it is not cost effective to conduct a recapture audit. In addition, we found that CSB was not required to publish improper payment estimates because its program was not assessed to be at risk for improper payments. Further, CSB was not required to publish programmatic corrective action plans and therefore is not required to set reduction targets. Thus, this report contains no recommendations.

We reviewed the status of prior audit recommendations from our audit of CSB's compliance with improper payment regulations during fiscal year 2013. That report contained three recommendations to CSB. We concluded that CSB took sufficient action for two of those recommendations, and CSB indicated it plans to take sufficient action for the remaining recommendation in fiscal year 2016. Consequently, we consider that remaining recommendation resolved and will review implementation of that recommendation during our next IPERA audit.

### Noteworthy Achievements

CSB improved oversight through its interagency agreement with the U.S. Department of the Treasury's Bureau of the Fiscal Service. In fiscal year 2014, that bureau decided to increase its testing for improper payments to 25 percent of the total paid invoices. The bureau provides CSB with its monthly post-audit results and CSB reviews the monthly reports to ensure no errors are identified by the bureau.