



U.S. ENVIRONMENTAL PROTECTION AGENCY

OFFICE OF INSPECTOR GENERAL



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Quality Control Review of EPA OIG Reports Issued in Fiscal Year 2014

Report No. 16-N-0029

November 4, 2015

Report Contributors:

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Abbreviations

CMR	Compliance Monitoring Review
CPE	Continuing Professional Education
EPA	U.S. Environmental Protection Agency
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
GAO	U.S. Government Accountability Office
IGEMS	Inspector General Enterprise Management System
OA	Office of Audit
OCOS	Office of Chief of Staff
OIG	Office of Inspector General
OPE	Office of Program Evaluation
PLD	Product Line Director
PM	Project Manager
PMH	<i>Project Management Handbook</i>

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At a Glance

Why We Did This Review

The Office of Inspector General (OIG) of the U.S. Environmental Protection Agency (EPA) operates and maintains a system of quality controls designed to provide reasonable assurance that personnel performing those functions comply with all generally accepted government auditing standards and established policies and procedures.

The OIG's Office of the Chief of Staff and Quality Assurance Leads in the Office of Audit and Office of Program Evaluation report annually on systemic issues identified during referencing, recommend corrective actions identified while conducting Compliance Monitoring Reviews, and make observations of compliance with other auditing standards not otherwise covered by the referencing process.

This report addresses the following EPA OIG goal:

- *Contribute to improved business practices and accountability.*

For further information, contact our public affairs office at (202) 566-2391.

Listing of [OIG reports](#).

Quality Control Review of EPA OIG Reports Issued in Fiscal Year 2014

What We Found

During fiscal year 2014, the OIG continued to make improvements regarding Planning and Execution, Field Work, Evidence, and Supervision. Evidence and Supervision showed significant improvement from the previous analysis conducted on fiscal year 2013 reports. For example, auditors are

improving preparing workpapers of reasonable lengths to support the findings, conclusions and recommendations contained in reports. Staff are also responding to the Product Line Directors' and Project Managers' comments in workpapers and documenting clearance by the Product Line Directors and/or Project Managers in the review sheets and notes.

Nonetheless, we noted the following areas where improvements should be made:

- Some workpapers continue to be unnecessarily lengthy.
- Assignment guides need approval before kickoff.
- Revision of milestone dates for assignments must be documented.
- Some teams continue to use their own measures to define the scope of work instead of the method identified in the *Project Management Handbook*.
- Updating indexes in the report to identify up-to-date/current information is needed.

Monitoring of quality controls is an ongoing, periodic assessment of work needed to ensure compliance with the OIG's system of quality control.

Suggestions for Improvement

We suggest that OIG managers reinforce to staff the *Project Management Handbook* requirements that teams:

- Include as part of the preparation and review processes that each workpaper address only one audit or evaluation step or sub-step.
- Properly obtain assignment guide approval prior to kickoff.
- Document revision of milestone dates in workpapers.
- Identify dates to define scope of work for assignments.
- Include the proper elements on indexing.



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

OFFICE OF
INSPECTOR GENERAL

November 4, 2015

MEMORANDUM

SUBJECT: Quality Control Review of EPA OIG Reports Issued in Fiscal Year 2014
Report No. 16-N-0029

FROM: Aracely Nunez-Mattocks, Chief of Staff

TO: Charles Sheehan, Deputy Inspector General

This is our report to you on the U.S. Environmental Protection Agency Office of Inspector General’s (OIG’s) adherence to quality control elements and compliance with generally accepted government auditing standards in fiscal year 2014 OIG reports. This report covers reports issued by the OIG’s Office of Audit and Office of Program Evaluation.

This report, as with prior quality control review reports, offers observations and suggestions to enhance and strengthen the OIG’s project execution process and provide opportunities for improving adherence to quality control elements within the OIG. The reports scored during our review are included in Appendices A through D. The focus of this report was on quality control elements of Planning (Preliminary Research), Field Work, Evidence, Supervision and Reporting (Timeliness and Readability).

cc: Kevin Christensen, Assistant Inspector General for Audit
Carolyn Copper, Assistant Inspector General for Program Evaluation

✓	Deputy Inspector General Agrees with Suggestions for Improvement
	Deputy Inspector General Disagrees with Suggestions for Improvement

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Chapter 1

Introduction

Purpose

The Office of Inspector General (OIG) of the U.S. Environmental Protection Agency (EPA) operates and maintains a system of quality controls designed to provide reasonable assurance that its personnel performing those functions comply with all generally accepted government auditing standards (GAGAS) and established policies and procedures. The Office of the Chief of Staff and the Quality Assurance Leads in the Office of Audit (OA) and Office of Program Evaluation (OPE) annually report on systemic issues identified during referencing, recommend corrective actions identified while conducting a Compliance Monitoring Review (CMR), and make observations of compliance with other auditing standards not otherwise covered by the referencing process. This report summarizes our observations for the 22 OA and 22 OPE reports scored from October 1, 2013, through September 30, 2014.¹

Background

The Inspector General Act of 1978, as amended, requires that federal Inspectors General comply with standards established by the Comptroller General of the United States for audits of federal establishments, organizations, programs, activities and functions. The OIG conducts audits and evaluations in accordance with GAGAS and maintains a system of quality controls to provide the organization with reasonable assurance that its products, services and personnel comply with professional standards and applicable legal and regulatory requirements.

The OIG was subject to an external peer review assessing audit operations for fiscal year (FY) 2014 that provided an independent assessment of the OIG's system of quality control. The peer review included examinations of policies and procedures, selected reports,² and other documentation such as independence certifications and Continuing Professional Education (CPE) records. The OIG received a "pass" rating, the highest possible rating, with a letter of comment. In response to concerns raised in the letter, the OIG committed to evaluating and strengthening its system of quality control to ensure all applicable standards are met and adequately documented. Further, the OIG committed to periodically evaluating the accuracy and completeness of CPE data in its system to ensure

¹ There were 22 OA and 23 OPE reports issued during FY 2014, but only 22 OA and 22 OPE reports were scored, with one OA and nine OPE reports using the Quality Scorecard criteria and 21 OA and 13 OPE reports being scored using the CMR criteria.

² From those issued October 1, 2013, through September 30, 2014, and one report issued December 9, 2011.

compliance with professional competence requirements and to determine whether modifications to the system are needed.

Measuring Adherence to Quality Control Elements of OIG Reports

As noted in GAGAS at Section 3.95, an “...audit organization should analyze and summarize the results of its monitoring processes at least annually, with identification of any systemic issues needing improvement, along with recommendations for corrective action.”

A measuring process should provide a mechanism to evaluate individual products against specific quality criteria. The measuring process should also present the information in a manner that, over time, will allow the OIG to assess trends in adherence to quality control elements so that necessary adjustments can be made to policies, procedures and activities. In December 2012, the Inspector General signed the revised OIG Policy and Procedure 101, *OIG Project Management Handbook* (PMH). The PMH is the OIG’s guide book for complying with the Inspector General Act of 1978, as amended, and with *Government Auditing Standards*.

The quality control standards used in this project were:

- Documentary reliability of evidence.
- Supervisory reviews of workpapers.
- Readability of reports.
- The December 2012 PMH Revision.

With the revision to the PMH in December 2012, two evaluation forms were used to measure and score the above characteristics: the Quality Scorecard and the CMR. Projects started prior to January 30, 2013, were scored with the Quality Scorecard. Projects started after January 30, 2013, were scored with the CMR. The reports scored with the Quality Scorecard are listed in Appendix A and the specific manner in which we calculated points are shown in Appendix B. The projects scored using the CMR are listed in Appendix C and the specific manner in which we calculated points are in Appendix D.

The Quality Scorecard reflects the OIG’s process for monitoring its products adherence to most, but not all, of GAGAS. This process is part of the OIG’s overall quality control system. All OIG audits, program evaluations and other reviews are conducted in accordance with GAGAS unless otherwise noted. The PMH is the OIG’s guide for conducting all reviews in accordance with most, but not all, of GAGAS and other professional standards.

The scoring process encompasses an evaluation of activities from the start of preliminary research (the “kickoff” meeting) to the point that a team submits a draft report to the OIG’s Office of Congressional and Public Affairs for edit. The

process includes a measurement for report communication that encompasses the readability, completeness, conciseness and presentation of draft reports.

The Quality Scorecard and the CMR do not examine compliance with General Standards such as independence, professional judgment, competence and adherence to CPE requirements. In addition, the Quality Scorecard and the CMR exclude analysis that includes confirmation of compliance with the sections on Recommendations, Reporting Views of Responsible Officials and Reporting Confidential and Sensitive Information under the Reporting Standards for Performance Audits. The Quality Scorecard and the CMR examine some of the key requirements in *Government Auditing Standards* and the PMH, by checking for compliance with identified activities associated with preliminary research up to team submission of a draft report for editing to the Office of Congressional and Public Affairs. Other elements associated with reporting, post reporting and data quality have also been identified for scoring. The CMR will be updated along with associated revisions of OIG policy contained in the PMH. These revisions are based on changes or updates to the U.S. Government Accountability Office's (GAO's) *Government Auditing Standards*.

The scoring and categories associated with the Quality Scorecard are:

Planning	3 points
Field Work	4 points
Evidence	4 points
Supervision	5 points
Draft Report Preparation and Timeliness	8 points
Report Communication	9 points

The scoring and categories associated with the CMR are:

Planning and Execution	15 points
Evidence	20 points
Supervision	30 points
Reporting	20 points
Post Report/Data Accuracy	15 points

Scope and Methodology

We reviewed cost and time data stored in the Inspector General Enterprise Management System (IGEMS) for each of the OIG audit and evaluation projects that were scored for quality. We then reviewed the assignment workpapers in the OIG's Auto Audit® workpaper systems and we reviewed the final reports using the applicable scoring form. During the scoring process, we contacted supervisors, as needed, on each assignment to obtain additional information. The work performed in this review does not constitute an audit conducted in accordance with GAGAS. We believe these scoring forms can be applied to all

OIG assignments conducted in accordance with GAGAS. The scoring forms should allow for enough variety in impact quality measurement to cover all of our work. However, the limitations of the scoring forms in relation to the full spectrum of GAGAS should be noted.

Our scope covered final GAGAS-compliant reports issued by OA and OPE from October 1, 2013, to September 30, 2014, that were reviewed and scored by the OIG's quality assurance staff. We did not include reports for which the work was performed by external auditors.

Scoring the Results

The total quality scores are shown in Appendices B and D. Each total quality score measures *project* and *report* quality characteristics, including Planning (Preliminary Research), Field Work, Evidence, Supervision, and Reporting (Timeliness and Readability). For the scorecard, the maximum number of points achievable for a draft report issued to the agency is 33 points. For the CMR, the maximum number of points achievable is 100.

During FY 2014, the Supervision quality characteristics in the OIG project management scorecard remained similar to the quality characteristics identified during FY 2013. The average total project score for FY 2014 was 30.8 points for the scorecards and 94.0 points for the CMRs. During FY 2013, the average Quality Scorecard scores for Supervision and Evidence were 4.8 and 3.4, respectively. During FY 2014, the average CMR ratings for Supervision and Evidence were 29.1 and 18.8, respectively.

Product Line Directors (PLDs) routinely documented their approval of the project guide prior to the entrance conference. This represents their approval of the project's objectives, scope and methodology. Supervisors also approved their team members' workpapers within 30 days of staff completion. The OIG teams used the discussion document process and held meetings with agency management and staff to discuss the reports, ensure accuracy and tone, and present proposed recommendations. The 22 OA and 22 OPE reports scored in FY 2014 contained more than 206 recommendations made to the agency (including the U.S. Chemical Safety and Hazard Investigation Board). As of the final report dates, the agency had accepted 158 of those recommendations (77 percent).

Chapter 2

Notable Improvements Made, But Further Opportunities Exist

During FY 2014, the OIG continued to make improvements regarding Planning and Execution, Field Work, Evidence and Supervision. Evidence and Supervision showed significant improvement from the previous analysis conducted for FY 2013. For example, teams' workpapers support findings, conclusions and recommendations contained in the audit report, and the lengths of workpapers are decreasing. Also, teams are responding quickly to workpaper comments from PLDs and Project Managers (PMs), making the review process more efficient.

Many Improvements Made Since Last Quality Assurance Review

The OIG implemented all suggestions for improvement from the last quality assurance review. Additionally, the OIG implemented a process to capture interim updates to the PMH, occurring between formal revisions, to ensure all amendments were distributed for staff to use in their audit/evaluation work.

During FY 2014, there were noticeable improvements to workpapers regarding support findings, conclusions, and recommendations, and the lengths of workpapers are decreasing. Supervisory reviews of workpapers are better documented, and the comments were maintained by either a master list or via comment sheets. The supervisory reviews were timelier and complied with the PMH requirement to review working papers within 30 days. In FY 2014, the average Quality Scorecard score for Supervision was 4.8. Approximately 29 of the 34 reports scored using the CMR had Supervision scores of 28.0 or higher. With an average score of 29.1, the overall scores for Supervision have improved since our last assessment. The quality improvement measures installed in the audit and evaluation process provide a direct correlation to higher-quality OIG reports.

Additional Opportunities for Improvement Exist

Despite the improvements discussed above, we identified the following areas where further improvements are needed:

- Some workpapers continue to be unnecessarily lengthy.
- Assignment guides need approval before kickoff.
- Revision of milestone dates for assignments must be documented.
- Some teams continue to use their own measures to define the scope of work instead of the method identified in the PMH.
- Updating indexes in the report to identify up-to-date/current information is needed.

Workpaper Length

Although improvements have been made since our prior quality assurance review, one area that continues to need attention is maintaining workpapers of reasonable length. Some workpapers continue to address more than one audit or evaluation step or sub-step. They include multiple interviews, emails, documents and analyses. This has a negative impact on the efficiency of the audit team, as well as the timeliness of independent referencing and supervisory reviews. Workpapers should not be so lengthy that they impede an effective or timely review, and they should address a specific audit or evaluation step or sub-step as identified in the audit guide.

Workpaper and audit documentation is an essential element of audit quality. Workpapers should be clear, concise and easy to follow. Audit and evaluation documentation must contain sufficient and appropriate evidence to support the findings of the auditor or evaluator, and recommendations in the audit or evaluation report. When individual workpapers include multiple interviews, emails, documents and analyses, they become very lengthy and/or overly complex. Lengthy workpapers make it difficult for PLDs and/or PMs to adequately review and provide valuable feedback to the team member who prepared it and make it difficult for the referencer to review and affirm that the report is adequately supported.

Per GAGAS 6.82, audit documentation serves to (1) provide the principal support for the auditors' report, (2) aid auditors in conducting and supervising the audit, and (3) allow for the review of audit quality. Per PMH Section 1.6, "each workpaper should be able to stand on its own and clearly convey the step being addressed from the project guide. Summary workpapers contain a compilation of information from individual audit documents."

Suggestion for Improvement 1: Reinforce to OIG staff the PMH requirement to include as part of the workpaper preparation and review processes that each workpaper be able to stand on its own and clearly convey the step being addressed from the project guide. Upon request, provide training to OIG staff and PLDs on workpaper preparation within the OIG, to include best practice methods identified during our scoring processes. The rating factor of evidence in the CMR will consider how the length of workpapers impacted are clear, concise and easy to follow.

Assignment Guide Approval

During referencing of draft reports and indexes to supporting information, project guides for one report identified approvals from supervisors after the kickoff dates. This has a negative impact on the team implementing the GAGAS planning standard that requires auditors to adequately plan to address the audit objectives and document the planning. By planning early in the project, the team has a

greater chance of avoiding risks that impede its goal of obtaining sufficient and appropriate evidence.

The project guide is the team's most tangible tool for managing its work from preliminary research to issuance of the final product(s). In reviewing and approving project guides, the PLD will determine that:

1. Proposed objectives will likely result in a useful report.
2. The guide adequately addresses relevant risks.
3. Proposed scope and methodology are adequate to address the audit objectives and project steps clearly describe what type of evidence is needed.
4. Available evidence is likely sufficient and appropriate for the purposes of the project.
5. Sufficient staff, supervisors and specialists with collective professional competence and resources are available to perform the project and meet expected timeframes for completion.

Per GAGAS 6.06, the auditor must adequately plan and document the planning of the work necessary to address the audit objectives. In PMH Section 3.4, the PLD reviews, approves and signs off on the guide prior to the kickoff meeting and/or entrance conference.

Suggestion for Improvement 2: Reinforce to OIG staff the PMH requirement to obtain PLD approval and sign off on the project guide prior to the kickoff meeting and/or entrance conference.

Revision of Milestone Dates for Assignments

Another area that needs attention is ensuring documentation exists for approvals by the Deputy Inspector General/Assistant Inspector General for revised milestones dates in IGEMS. For example, some reports identified four pages of milestone revision dates without documentation of Deputy Inspector General/Assistant Inspector General approval of revised milestone dates.

PMH, Section 1.5, requires the project team to conduct careful planning and identify specific milestone dates in IGEMS to enable issuance of the draft and final versions of the report in a timely manner. Careful consideration needs to be given to setting each interim milestone, and the team should work to achieve each milestone. If the project team recognizes that a milestone will likely be missed, the PM should advise the PLD. Should a milestone be missed, the PM should assess the reason(s) for missing the milestone and take necessary corrective action(s). Further, and with approval from the Assistant Inspector General, the PM should establish revised milestone dates (for both the initial date missed and subsequent dates that will be impacted) and the PLD should update IGEMS. Significant changes in scope (as

determined by the PM and/or PLD) and any adjustments to milestones should be approved by the PLD in consultation with the Assistant Inspector General and with the approval of the Deputy Inspector General or the Inspector General. If a change in scope is made, the PM needs to document the change in the workpapers and communicate the change to the entity that is the subject of the review. Impediments to meeting milestones should be documented in the workpapers.

Suggestion for Improvement 3: Reinforce to OIG staff the PMH requirement of documenting revision of milestone dates in assignment workpapers. Clarify in the next revision to the PMH that changes to milestone dates must be documented in the workpapers.

Report Indexing

Report indexing has improved since last reported in the 2013 quality assurance review. GAGAS 6.82 and the PMH Appendix 11 require auditors to obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions in their reports. GAGAS states that the process of preparing and reviewing audit documentation should allow for the review of audit quality. PMs and PLDs have directed their staffs to more precisely index report statements to supporting documentation. Also, the OIG plans to continue to reemphasize good indexing through training on an as-needed basis by the referencers.

However, during referencing of draft and final reports, indexes to supporting information often concerned comments provided by the agency that pertained to the draft. While the purpose of the draft is to facilitate discussion with the auditee, changes by the auditee should be supported by appropriate documentary evidence. Also, OIG conclusions or opinions are sometimes not included in the audit workpapers but appear in the audit report without indexing.

Insufficient indexing of summaries, finding outlines and spreadsheets is also a concern. In some cases, reports are indexed to summary workpapers or finding outlines that are not cross-indexed to supporting documents. In other cases, spreadsheets are not clearly cross-indexed to supporting documentation, or report indexes do not refer to a specific location in a spreadsheet. In some cases, we determined that no further audit work was conducted when the agency suggested revisions that were accepted by the team without validation. Both issues result in the need for additional time in referencing.

Suggestion for Improvement 4: Reinforce to OIG staff the PMH requirement on indexing, specifically noting that: (1) OIG conclusions and opinions in the draft and final reports, summaries and finding outlines must be indexed to supporting audit workpapers that show the complete facts and rationale for a conclusion or opinion; (2) spreadsheets must be cross-indexed to supporting documentation; and (3) report indexes must refer to a specific location in a spreadsheet.

Dates Used to Define Scope of Work Should Be Standardized

Teams continue to have problems associated with the consistent use of start and end dates in reports when describing the scope of a project. Audit research, field work and reporting are not distinct phases within the audit cycle and may overlap. These phases are discussed in detail in the PMH. In the PMH, for reporting purposes, and to better define the audit timeframes, the statement to be included in the report describing the scope of work will commence with the preliminary research kick-off meeting with the agency (or, if preliminary research is not conducted, the entrance conference) and will end when the draft report is provided to the agency for comment (or the discussion draft if a draft is not issued).

Per GAGAS 6.09, the scope defines the subject matter on which the auditors will assess and report, such as a particular program or aspect of a program, the necessary documents or records, the period of time reviewed, and the locations that will be included. The PMH was updated to inform teams of the correct timeframe measures to be used.

Suggestion for Improvement 5: Reinforce to OIG staff the PMH requirement that audit work is to be cited as beginning with the preliminary research kick-off meeting or entrance conference, and ending on the date the draft report is provided to the agency (or discussion draft, if no official draft is issued).

Other Considerations

The OIG was subject to an external peer review assessing audit operations for FY 2014 that provided an independent assessment of the OIG's system of quality control. The OIG received a "pass" rating with a letter of comment. In response to concerns raised in the letter, we identified opportunities to enhance compliance in the recording of CPE requirements for OIG staff required to meet this requirement.

Inadequate Recording of CPE Requirements

An area that needs attention, as identified in the recent peer review, is ensuring that all OIG staff performing work under GAGAS maintain their professional competence through CPEs, per GAO guidance. Each staff member is responsible for making sure they meet CPE requirements, and periodic discussions should occur between supervisors and staff to ensure compliance.

Auditors and evaluators performing work—including planning, directing, performing or reporting—should maintain their professional competence through CPEs, as required by GAGAS 3.76. Therefore, each auditor performing work in accordance with GAGAS should complete, every 2 years, at least 24 hours of

CPEs that directly relate to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. According to GAO guidance, CPE requirements also apply to those involved with planning, directing, serving as internal specialists, and reporting, including those signing reports. In addition, per GAGAS A.06 (m), employees or managers who lack the qualifications and training to fulfill their assigned functions are examples of control deficiencies.

Based on our observations, we found that supervisors and staff do not always maintain adequate knowledge of GAO guidance to properly categorize CPEs earned. In addition, the IGEMS training database is not capable of adequately recording, editing and monitoring CPEs.

As of January 14, 2015, all SF-182s must be evaluated and closed out in IGEMS within 10 days of training completion. The new requirement amends Procedure 317, *Training and Development Guidance and Procedures*.

Employees are required to:

- Upload any documentation that supports the acquisition of CPE credit.
- Ensure the numbers of CPE credits being documented are accurate.
- Complete the course evaluation.
- Submit the course evaluation to their supervisor for close out.

Supervisors are required to:

- Complete the course review with the employee.
- Close out the course in IGEMS.

Employees and supervisors are expected to review the guidance on GAGAS requirements for CPE to confirm whether training is eligible for CPE credit.

Suggestions for Improvement 6:

1. Reinforce to OA, OPE and Office of the Chief of Staff (OCOS) managers and supervisors the requirement to evaluate the accuracy and completeness of CPE data in the system to ensure all personnel who performed work in accordance with GAGAS maintain their professional competence and obtain sufficient, appropriate CPEs.
2. Require staff to only enter CPE information into IGEMS that qualify for the 20-, 24- or 80-hour requirements.
3. Reinforce to staff that the agency-mandated training does not qualify for CPEs.
4. Continue to require the OCOS training officer, in consultation with the referencers, to require providers of OIG training sessions to determine, in advance, the amount of CPEs that can be earned for the course, and whether those CPEs count toward the 24- or 80-hour CPE requirement.
5. Require managers and supervisors, when completing course close out activities, to document disagreements with staff on CPE determinations and edit the data fields as appropriate.
6. Require staff to quarterly verify their CPE data and inform their immediate supervisor of their progress in completing CPE requirements.
7. Continue to require the OCOS training officer to provide senior leadership with quarterly updates on the status of OIG compliance with CPE requirements.
8. Coordinate with OCOS and Information Technology Systems and Services staff to correct IGEMS training module issues and provide periodic training as requested to managers for running CPE training reports.

OIG Reports Reviewed With Project Quality Scorecards – FY 2014

Publication No.	Assignment No.	Title
14-P-0143	OMS-FY12-0004	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-0364	OPE-FY12-0016	EPA Needs to Improve Its Process for Accurately Designating Land as Clean and Protective for Reuse
14-P-0044	OPE-FY12-0019	Response to Congressional Inquiry Regarding the EPA's Emergency Order to the Range Resources Gas Drilling Company
14-P-0247	OPE-FY12-0020	EPA Employees Did Not Act Consistent With Agency Policy in Assisting an EPA Grantee
14-P-0184	OPE-FY12-0022	EPA Needs to Demonstrate Whether It Has Achieved the Goals It Set Under the National Petroleum Refinery Initiative
14-P-0017	OPE-FY13-0009	EPA Does Not Sufficiently Follow National Security Information Classification Standards
14-P-0154	OPE-FY13-0001	Improvements to EPA Policies and Guidance Could Enhance Protection of Human Study Subjects
14-P-0270	OPE-FY12-0023	EPA Has Not Implemented Adequate Management Procedures to Address Potential Fraudulent Environmental Data
14-P-0272	OPE-FY11-0013	Weak Management of a Climate Change Services Contract Creates Risk EPA Did Not Receive Services for Which It Paid
14-P-0359	OPE-FY12-0011	EPA's Alternative Asbestos Control Method Experiments Lacked Effective Oversight and Threatened Human Health

OIG Project Quality Scorecard Results – FY 2014

Publication No.	Planning	Field Work	Evidence	Supervision	Draft Report Preparation and Timeliness	Report Communication	Total Assignment Score
14-P-0143	3.0	4.0	3.1	4.9	8.0	9.0	32.0
14-P-0364	2.0	4.0	3.0	4.9	8.0	8.6	30.5
14-P-0044	3.0	4.0	3.5	5.0	8.0	9.0	32.5
14-P-0247	1.0	4.0	3.5	4.7	8.0	6.8	28.0
14-P-0184	3.0	4.0	3.5	4.7	8.0	7.6	30.8
14-P-0270	3.0	4.0	3.5	5.0	8.0	6.8	30.3
14-P-0154	3.0	4.0	3.5	5.0	8.0	9.0	32.5
14-P-0017	3.0	4.0	3.5	5.0	8.0	7.5	31.0
14-P-0272	3.0	4.0	3.5	4.7	8.0	9.0	32.2
14-P-0359	3.0	4.0	3.0	3.9	8.0	6.4	28.3
Total	27.0	40.0	33.6	47.8	80.0	79.7	308.1
Average	2.7	4.0	3.4	4.8	8.0	8.0	30.8
No. of Reports	10						

OIG Reports Reviewed With CMR – FY 2014

Publication No.	Assignment No.	Title
14-P-0129	OA-FY13-0133	EPA Did Not Conduct Through Biennial User Fee Reviews
14-P-0122	OA-FY13-0082	EPA Needs to Improve Safeguards for Personally Identifiable Information
14-P-0109	OA-FY13-0046	Internal Controls Needed to Control Costs of Emergency and Rapid Response Services Contracts as Exemplified in Region 6
14-P-0004	OA-FY13-0404	Environmental Benefits Being Considered in Award of Great Lakes Grants
14-R-0130	OA-FY13-0210	Unless California Air Resources Board Fully Complies With Laws and Regulations, Emission Reductions and Human Health Benefits are Unknown
14-1-0041	OA-FY13-0081	Fiscal Year 2012 and 2011 (Restated) Financial Statements for the Pesticides Reregistration and Expedited Processing Fund
14-1-0042	OA-FY13-0080	Fiscal Year 2012 and 2011 (Restated) Financial Statements for the Pesticides Registration Fund
14-P-0131	OA-FY13-0140	National Association of State Departments of Agriculture Research Foundation Needs to Comply With Certain Federal Requirements and EPA Award Conditions to Ensure the Success of Pesticide Safety Education Programs
14-4-0040	OA-FY13-0215	Dozier Technologies, Inc. Failed to Comply With Financial and Management Requirements of its Support Services Contract
14-P-0128	OA-FY13-0116	Ineffective Oversight of Purchase Cards Results in Inappropriate Purchases at EPA
14-4-0320	OA-FY13-0142	Apex Logistics Contract Audit – EP-W-07-053
14-1-0039	OA-FY13-0235	Audit of EPA's Fiscal 2012 and 2013 Consolidated Financial Statements
14-P-0172	OA-FY14-0037	US CSB Did Not Comply With The Do-Not-Pay Requirements for Improper Payments
14-P-0171	OA-FY14-0072	EPA Needs to Continue to Improve Controls for Improper Payment Identification
14-P-0317	OA-FY13-0341	EPA Should Improve Oversight and Assure the Environmental Results of Puget Sound Cooperative Agreements
14-P-0347	OA-FY14-0034	EPA Needs to Improve Contract Management Assessment Program Implementation to Mitigate Vulnerabilities
14-P-0357	OA-FY14-0084	Recipient Subawards to Fellows Did Not Comply With Federal Requirements and EPA's Involvement in Fellow Selection Process Creates the Appearance EPA Could Be Circumventing the Hiring Process
14-P-0318	OA-FY13-0214	Unliquidated Obligations Resulted in Missed Opportunities to Improve Drinking Water Infrastructure
14-P-0338	OA-FY14-0070	Increased Emphasis on Strategic Sourcing Can Result in Substantial Cost Savings for EPA
14-2-0316	OA-FY14-0127	Wells Band Council Needs to Improve its Accounting System to Comply With Federal Requirements
14-P-0332	OA-FY14-0126	Cloud Oversight Resulted in Unsubstantiated and Missed Opportunities for Savings, Unused and Undelivered Services, and Incomplete Policies
14-P-0123	OPE-FY13-0030	Complaints Regarding Debris Management at Texas Fertilizer Plant Explosion Have Been Addressed
14-P-0325	OPE-FY13-0014	EPA Met or Exceeded Most Internal Climate Change Goals, But Data Quality and Records Management Procedures Need Improvement
14-P-0155	OPE-FY14-0004	Quick Reaction Report: EPA Oversight Needed to Ensure Beach Safety in U.S. Virgin Islands
14-P-0302	OPE-FY13-0023	EPA Has Made Progress in Assessing List of Historical Lead Smelter Sites but Needs to Strengthen Procedures
14-P-0319	OPE-FY13-0024	Timeliness and Consistency Can Be Improved in the EPA's Process for Responding to Freedom of Information Act Fee Waiver Requests
14-P-0348	OPE-FY13-0012	Nutrient Pollution: EPA Needs to Work With States to Develop Strategies for Monitoring the Impact of State Activities on the Gulf of Mexico Hypoxic Zone
14-P-0350	OPE-FY14-0012	EPA's Risk Assessment Division Has Not Fully Adhered to Its Quality Management Plan

Publication No.	Assignment No.	Title
14-P-0321	OPE-FY14-0010	Follow-Up Report: EPA Improves Management of Its Radiation Monitoring System
14-P-0349	OPE-FY14-0008	EPA Can Help Consumers Identify Household and Other Products with Safer Chemicals by Strengthening Its "Design for the Environment" Program
14-P-0191	OPE-FY13-0008	EPA Needs to Clarify Its Claim of "No Net Loss" of Wetlands
14-P-0324	OPE-FY13-0016	Improvements Needed in EPA Efforts to Address Methane Emissions From Natural Gas Distribution Pipelines
14-P-0322	OPE-FY13-0003	Impact of EPA's Conventional Reduced Risk Pesticide Program Is Declining
14-P-0363	OPE-FY13-0015	More Action Is Needed to Protect Water Resources From Unmonitored Hazardous Chemicals

OIG CMR Results – FY 2014

Publication No.	Planning	Evidence	Supervision	Reporting	Post Reporting/ Data Accuracy	Compliance Review Score
14-P-0129	15.0	18.5	28.8	20.0	15.0	97.3
14-P-0122	13.0	18.5	30.0	20.0	14.5	96.0
14-P-0109	14.0	17.0	28.8	18.0	11.0	88.8
14-P-0004	13.0	18.0	28.0	17.0	11.0	87.0
14-R-0130	15.0	18.5	30.0	20.0	15.0	98.5
14-1-0041	13.0	18.0	26.0	20.0	11.0	88.0
14-1-0042	13.0	18.0	27.5	20.0	11.0	89.5
14-1-0131	14.0	18.5	30.0	20.0	15.0	97.5
14-4-0040	14.0	18.5	29.4	20.0	12.5	94.4
14-P-0128	15.0	17.0	30.0	20.0	15.0	97.0
14-4-0320	15.0	19.0	30.0	18.0	15.0	97.0
14-1-0039	15.0	19.5	25.5	19.0	14.0	93.0
14-P-0172	15.0	18.5	30.0	20.0	12.0	95.5
14-P-0171	13.0	18.0	30.0	20.0	14.0	95.0
14-P-0317	14.5	19.5	30.0	20.0	15.0	99.0
14-P-0347	15.0	19.5	30.0	20.0	15.0	99.5
14-P-0357	15.0	19.5	28.5	20.0	15.0	98.0
14-P-0318	13.7	19.0	30.0	18.0	15.0	95.7
14-P-0338	15.0	19.7	30.0	20.0	15.0	99.7
14-2-0316	15.0	15.0	28.2	20.0	15.0	93.2
14-P-0332	15.0	18.5	30.0	16.0	15.0	94.5
14-P-0123	15.0	20.0	30.0	20.0	15.0	100.0
14-P-0325	14.0	20.0	27.3	19.0	13.0	93.3
14-P-0155	15.0	20.0	28.8	20.0	10.0	93.8
14-P-0302	15.0	19.0	30.0	20.0	15.0	99.0
14-P-0319	14.0	20.0	30.0	20.0	15.0	99.0
14-P-0348	11.0	20.0	26.4	20.0	13.0	90.4
14-P-0350	15.0	20.0	30.0	20.0	14.0	99.0
14-P-0321	15.0	20.0	30.0	18.0	15.0	98.0
14-P-0349	15.0	20.0	30.0	20.0	15.0	100.0

Publication No.	Planning	Evidence	Supervision	Reporting	Post Reporting/ Data Accuracy	Compliance Review Score
14-P-0191	11.0	20.0	29.4	8.0	9.0	77.4
14-P-0324	12.0	20.0	30.0	20.0	13.0	95.0
14-P-0322	10.0	15.0	28.2	8.0	9.0	70.2
14-P-0363	13.0	20.0	30.0	11.0	14.0	88.0
Total	475.2	640.2	990.8	630.0	461.0	3197.2
Average	13.9	18.8	29.1	18.5	13.6	94.0
No. of Reports	34					