



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.