



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

OFFICE OF
INSPECTOR GENERAL

August 1, 2016

MEMORANDUM

SUBJECT: Project Notification:
Review of EPA's Parking Subsidy Program
Project No. OA-FY16-0221

FROM: Heather Layne, Acting Director, Efficiency Audits *Heather K. Layne*
Office of Audit

TO: Donna Vizian, Acting Assistant Administrator
Office of Administration and Resources Management

The Office of Inspector General (OIG) for the U.S. Environmental Protection Agency (EPA) plans to begin preliminary research on the EPA's parking subsidy practices, policies and procedures. This project is included in our annual plan and contributes to us being responsible stewards of taxpayer dollars.

The objective of the preliminary research phase of the audit is to identify and analyze risks in the EPA's parking subsidy programs. The OIG plans to conduct work at EPA headquarters and at select regional locations that provide parking to employees. We plan to:

- Interview EPA personnel about internal controls for the parking subsidy program.
- Review parking subsidy policies, procedures and guidance documents.
- Assess the agency's compliance with identified applicable laws, regulations, policies and provisions.

Applicable generally accepted government auditing standards will be used in conducting our project. The anticipated benefits of this project are to improve operational efficiency and reduce cost.

We will contact you to arrange a mutually agreeable time to discuss our objectives and the purpose of our project. We would also be particularly interested in any areas of concern that you may have. We will answer any of your questions about the project process, reporting procedures, methods used to gather and analyze data, and what we should expect of each other during the course of the project. Throughout the project, we will provide monthly status updates to your designated point of contact.

We respectfully note that the OIG is authorized by the Inspector General Act of 1978 to have timely access to personnel and all materials necessary to complete its objective. We will request your resolution if an agency employee or contractor refuses to provide requested records to the OIG, or otherwise fails to cooperate with the OIG. We may report unresolved access matters to the Administrator and include the incident in the Semiannual Report to Congress.

To ensure the success and timely completion of this project, please provide by August 15, 2016, the following items, along with designated points of contact, to our auditor, Cathy Allen. The items should be submitted via email to allen.catherineb@epa.gov, or let us know where to find the requested information:

1. Parking subsidy program follow-up reviews and analysis discussed in “*OARM/OCFO Report on Internal Control Assessments of EPA’s Sensitive Payment Areas*,” dated April 17, 2014, and the results of any other agency assessments related to parking subsidies.
2. Agencywide internal control policies and procedures that pertain to parking subsidies. Please include any forms, instructions and training manuals for their applicable policies.
3. A list of EPA vehicles and a current list of all employee vehicles, motorcycles and scooters (include the type of parking, such as carpool, handicap or unusual hours) that account for all of the 344 EPA headquarters parking spaces provided by the U.S. General Services Administration.
4. A list of parking subsidy receipts by employee from January 1, 2015, through June 30, 2016, for EPA headquarters and regions.
5. A current list of agencywide personnel who manage parking programs.
6. A list of January 1, 2015, through June 30, 2016, parking subsidy transactions, or provide directions for accessing EPA information systems that store this data.

The project will be supervised by Michael D. Davis, Director, Efficiency Audits. The Project Manager will be Heather Layne. Questions about the project should be addressed to Mr. Davis at (513) 487-2363 or davis.michaeld@epa.gov, or to Ms. Layne at (617) 918-1486 or layne.heather@epa.gov.

cc: John Showman, Acting Principal Deputy Assistant Administrator for Administration and Resources Management
Vaughn Noga, Director, Office of Administration, Office of Administration and Resources Management
Nic Grzegozewski, Agency Follow-Up Coordinator
Melissa Harrison, Press Secretary, Office of Public Affairs
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Regional Audit Follow-Up Coordinators, Regions 1–10