



OFFICE OF INSPECTOR GENERAL

Semiannual Report to Congress

April 1, 2017–September 30, 2017

EPA-350-R-17-002
November 2017

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Inspector General Act of 1978, as amended

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Abbreviations

CFR	Code of Federal Regulations
CSB	U.S. Chemical Safety and Hazard Investigation Board
EPA	U.S. Environmental Protection Agency
FY	Fiscal Year
OIG	Office of Inspector General

Are you aware of fraud, waste or abuse in an EPA program?

EPA Inspector General Hotline

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 Washington, DC 20460
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 (202) 566-2599 (fax)
OIG_Hotline@epa.gov

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Message to Congress

During this 6-month period, the Office of Inspector General (OIG) issued a variety of audit and evaluation reports to help the U.S. Environmental Protection Agency (EPA) meet its mission to protect human health and the environment. Four reports responded to congressional requests. These examined the cause of, and the EPA's response to, the August 2015 release of an estimated 3 million gallons of contaminated mine water from the Gold King Mine in Silverton, Colorado; reviewed the EPA's handling of sexual harassment allegations; revisited our prior recommendations for the agency's human subjects research program; and looked into whether an advocacy campaign funded by the Northwest Indian Fisheries Commission violated lobbying prohibitions. Further, we conducted several investigations at the request of Congress.



Arthur A. Elkins Jr.

We also issued reports dealing with the use of EPA funds, program management, and areas where the agency can strengthen its protections. Four of our reports were issued as management alerts to bring heightened urgency to important issues. These looked at EPA Region 10's pay cap waiver process, how the agency handles a community-focused risk screening tool, the absence of required background investigations for information systems contractors, and preventing employees from receiving pay that exceeds statutory limits.

Highlights of other OIG work completed during this semiannual reporting period include the EPA's oversight of benzene content in gasoline, how the agency distributes its Superfund human resources, and the reliability of the agency's emission estimation methods used to determine whether animal feeding operations comply with the Clean Air Act and other statutes.

Management Challenges Identified

As the EPA reduced its staffing levels and prepared for budget cuts, the OIG issued its fiscal year 2017 management challenges to the agency. Areas that we identified as needing improvement include the EPA's programmatic oversight of states, territories and tribes so that they accomplish environmental goals; the agency's workload analysis so that the EPA can accomplish its mission more efficiently and effectively; and the need for the agency to enhance its information technology security to combat cyber threats.

OIG Accomplishments During Reporting Period

- More than \$57.84 million in questioned costs and recommended efficiencies.
- More than \$6.03 million in total fines and recoveries (including EPA only and joint investigations).
- 249 reports issued (44 by EPA OIG and 205 by single auditors).
- 68 investigative cases closed.
- 128 administrative actions resulting from investigative cases.
- 278 hotline inquiries closed.
- 403 hotline inquiries referred for action.

Identifying Funds to Be Put to Better Use

We identified excess fund balances of approximately \$21.4 million for the Pesticides Reregistration and Expedited Processing Fund and \$8.5 million for the Pesticide Registration Fund, for a total of \$29.9 million. A reduction of those fund balances would increase the availability of appropriated funds for other environmental

purposes. In addition, approximately \$10.9 million available to clean up brownfields was not being used as intended. We found that contaminated brownfields properties were not being cleaned up and redeveloped for 10 of the 20 closed Brownfields Revolving Loan Fund cooperative agreements reviewed, which made fewer funds available to loan. An OIG report also found that the EPA was unable to substantiate whether its audio conference service usage totaling \$8.4 million in fiscal years 2015 and 2016 was cost-effective. Despite the agency having a primary audio conference service, we found that two EPA regions and one EPA program office spent over \$260,000 for audio conference services already available at the agency.

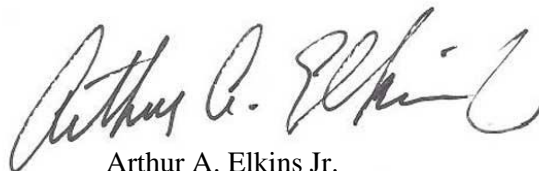
Investigations and Hotline Activity

Besides conducting an audit regarding the Gold King Mine, we investigated possible criminal and administrative misconduct associated with the release. We conducted interviews, reviewed hundreds of emails and documents, and issued three reports of investigation to the EPA. Congress also requested that we investigate management retaliation in an EPA regional office, and management actions involving an employee who testified before a House of Representatives committee.

Some of our hotline investigations involved allegations of Senior Executive Service-level employees committing time card fraud and using drugs, and directing a subordinate Office of Civil Rights employee to use an inaccurate date on a letter acknowledging a complaint. We also investigated a hotline tip about Puerto Rico's state revolving funds for water projects, where over \$774 million was at risk because of the island's financial crisis.

Explaining the Importance of OIG Recommendations

In conclusion, I want to highlight a new narrative that we prepared near the front of this report, which explains the importance of OIG recommendations, how they help to improve EPA program offices and regions, and why the agency needs to ensure that it acts on our past recommendations. The discussion categorizes the benefits of the OIG recommendations and notes how 65 recommendations still open have the potential to save the EPA and taxpayers \$109.2 million.



Arthur A. Elkins Jr.
Inspector General

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About EPA and Its Office of Inspector General

U.S. Environmental Protection Agency

The mission of the U.S. Environmental Protection Agency (EPA) is to protect human health and the environment. As America's steward for the environment since 1970, the EPA has endeavored to ensure that the public has air that is safe to breathe, water that is clean and safe to drink, food that is free from dangerous pesticide residues, and communities that are protected from toxic chemicals.

EPA Office of Inspector General

EPA OIG Peer Reviewed

The systems of quality control for the EPA OIG are peer reviewed by another OIG on a regular basis to ensure that the EPA OIG satisfies professional standards. The last external peer review of the EPA OIG's audit and evaluation offices was completed in June 2015 and the last external peer review of the EPA OIG's investigations office was completed in December 2014. Both reviews gave the EPA OIG the highest rating possible—*pass*. Further details are in Appendix 5.

The Office of Inspector General (OIG), established by the Inspector General Act of 1978, as amended, 5 U.S.C. App. 3, is an independent office of the EPA that detects and prevents fraud, waste and abuse to help the agency protect human health and the environment more efficiently and cost effectively. OIG staff are located at EPA headquarters in Washington, D.C.; at the EPA's 10 regional offices; and at other EPA locations, including Research Triangle Park, North Carolina, and Cincinnati, Ohio. The EPA Inspector General also serves as the Inspector General for the U.S. Chemical Safety and Hazard Investigation Board (CSB). Our vision, mission and goals are as follows:

Vision

Be the best in public service and oversight for a better environment tomorrow.

Mission

Promote economy, efficiency, effectiveness, and prevent and detect fraud, waste, and abuse through independent oversight of the programs and operations of the EPA and CSB.

Goals

1. Contribute to improved human health, safety, and environment.
2. Contribute to improved EPA and CSB business practices and accountability.
3. Be responsible stewards of taxpayer dollars.
4. Be the best in government service.

FY 2017 Scoreboard of Results

The information below shows taxpayer return on investment for work performed by the EPA OIG during fiscal year 2017 compared to FY 2017 annual performance goal targets. All results reported are based on goals and plans established under the Government Performance and Results Act.

Annual Performance Goal 1: Environmental and business outcome actions taken or realized by the EPA (based on OIG recommendations)	
Target: 274 Reported: 206 (75% of goal)	Supporting measures 192 Environmental and management actions implemented or improvements made 13 Critical congressional and public concerns addressed 1 Legislative or regulatory change made
Annual Performance Goal 2: OIG environmental and business output recommendations, awareness briefing or testimony (for agency action)	
Target: 1,094 Reported: 1,150 (105% of goal)	Supporting measures 42 Certifications, verifications, validations (contributions to enhance actions and public confidence that relates to agency information) 335 Recommendations for improvement (including risk identified) 20 Referrals for agency action 16 Unimplemented recommendations identified 68 Outreach activities with internal/external stakeholders to plan and promote OIG work 668 OIG-identified findings in external reports impacting EPA 1 Beneficial practice identified for potential transfer
Annual Performance Goal 3: Monetary return on investment – potential monetary return on investment as percentage (220%) of budget	
Target: 220% Return on Investment Reported: \$849.17 million (722% of goal)	Supporting measures \$3.01 Questioned costs \$61.97 Recommended efficiencies, costs saved \$3.69 Monetary actions taken or received prior to report issuance \$5.64 Fines, penalties, settlements and restitutions resulting from joint investigations between EPA OIG and other federal entities \$774.47 Cost avoidance savings \$0.39 Fines, penalties, settlements and restitutions resulting from EPA OIG investigations
Annual Performance Goal 4: Criminal, civil and administrative actions reducing risk or loss/operational integrity	
Target: 145 Reported: 298 (205% of goal)	Supporting measures 4 Criminal convictions 10 Indictments, informations and complaints 7 Civil actions 84 Administrative actions (other than debarments or suspensions) 44 Suspension or debarment actions 83 Allegations disproved 66 Fraud briefings
Other (no targets established)	
Savings and recommendations sustained: <ul style="list-style-type: none"> • 272 sustained environmental or business recommendations (resolved or agreed-to) for action • \$1.06 million sustained questioned costs • \$55.53 million sustained efficiencies or adjustments Reports Issued: 414 (61 issued by EPA OIG and 353 issued by single auditors)	

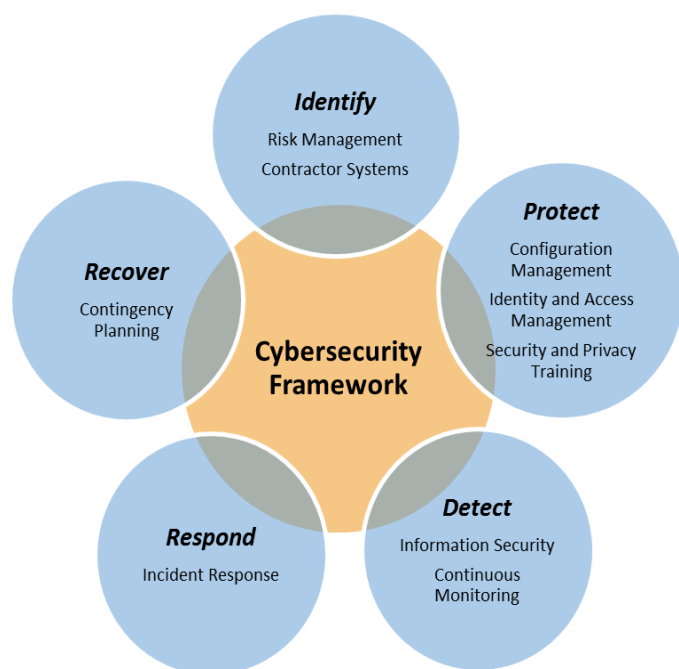
Sources: The OIG Performance Measurement Results System, and the Inspector General Enterprise Management System.

FY 2017 EPA Management Challenges Issued

Report No. [17-N-0219](#), issued May 18, 2017

Attention to agency management challenges—areas with greater vulnerability to waste, fraud, abuse and mismanagement—could result in better protection for the public, and increased confidence in management integrity and accountability. As required by the Reports Consolidation Act of 2000, the OIG provided the following issues that it considered the EPA’s major management challenges for FY 2017.

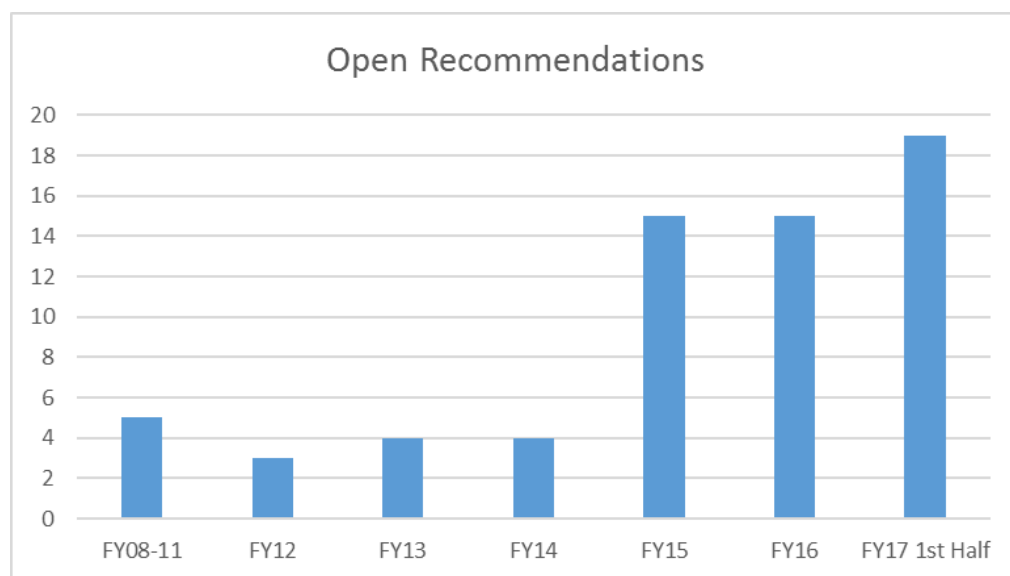
- The EPA Needs to Improve Oversight of States, Territories and Tribes Authorized to Accomplish Environmental Goals:** Oversight of states, territories and tribes requires that the EPA establish consistent baselines and monitoring programs. The EPA has made important progress, but more needs to be done.
- The EPA Needs to Improve Its Workload Analysis to Accomplish Its Mission Efficiently and Effectively:** EPA program and regional offices need to conduct more systematic workload analyses and identify workload needs so that the agency can more effectively prioritize and allocate limited resources.
- The EPA Needs to Enhance Information Technology Security to Combat Cyber Threats:** Though the EPA continues to initiate actions to improve its information security program, the agency lacks a holistic approach to managing accountability over its contractors, and lacks follow-up on corrective actions taken.



Right: The EPA needs to enhance information technology security to combat cyber threats.

Status of OIG Unimplemented Recommendations

OIG audit and evaluation work provides recommendations to help improve EPA program offices and regions. Benefits for the agency and the public are realized through the implementation of these recommendations. To encourage continued progress on completing management action, we analyzed the list of unimplemented recommendations in Appendix 3 and provide the results of that analysis below.*



For the semiannual reporting period ending September 30, 2017, the EPA had 65 open recommendations with potential cost savings totaling \$109.2 million. The table below shows the status of the recommendations, which fall into six categories.

Category	Total	
	#	\$M
1. Management and Operations	17	\$47.7
2. Water Issues	10	17.8
3. Environmental Contamination and Cleanup	11	27.8
4. Toxics, Chemical Safety and Pesticides	10	0.0
5. Air Quality	11	15.9
6. Research and Laboratories	6	0.0
Total	65	\$109.2

For each category, we include the benefits of implementing each recommendation as one or more of the following: (1) improved human health and the environment, (2) more effective and efficient operations, and (3) reduced costs.

* Open recommendations include those whose implementation is past due as well as those that are due in the future.

Category 1—Management and Operations

The 17 open recommendations in this category have the potential for more effective and efficient operations, and reduced costs of \$47.7 million.

- Improved oversight of the following:
 - Text messaging (Report No. [17-P-0062](#)).
 - Funds receivable from other agencies (Report No. [17-F-0046](#)).
 - Purchase orders (Report No. [17-P-0001](#)).
 - Use of religious compensatory time (Report No. [16-P-0333](#)).
 - Hawaii water quality grants (Report No. [16-P-0218](#)).
 - Cooperative agreements for Guam (Report No. [16-P-0166](#)).
 - Cooperative Agreements for Commonwealth of the Northern Mariana Islands (Report No. [16-P-0207](#)).
 - Grants execution in the U.S. Virgin Islands (Report No. [15-P-0137](#)).
 - Software costs (Report No. [15-1-0021](#)).
 - Billings for response services (Report No. [14-P-0109](#)).
- Better processes for information technology for the following:
 - Internal controls for applications management (Report No. [10-1-0029](#)).
 - Internal controls for access management (Report No. [17-F-0046](#)).
 - Integration and use of cloud services (Report No. [15-P-0295](#)).
 - Information security vulnerability program (Report No. [15-P-0290](#)).

Category 2—Water Issues

The 10 open recommendations in this category have the potential for improved human health and the environment, more effective and efficient operations, and reduced costs of \$17.8 million.

- Clarified the EPA authority to issue emergency orders to protect the public following the drinking water contamination in Flint, Michigan (Report No. [17-P-0004](#)).
- Conduct more consistent annual reviews of Clean Water State Revolving Funds (Report No. [16-P-0222](#)).
- Assess environmental and economic benefits of completed Clean Water State Revolving Fund green projects (Report No. [16-P-0162](#)).
- Ensure that small community water systems designated as serious violators achieve compliance (Report No. [16-P-0108](#)).
- Develop strategies for monitoring the impact of state activities on the Gulf of Mexico hypoxic zone (Report No. [14-P-0348](#)).
- Apply federal user fee policy in determining whether to charge fees for issuing National Pollutant Discharge Elimination System permits (Report No. [14-P-0129](#)).
- Revise outdated or inconsistent EPA-State Clean Water Memorandums of Agreement (Report No. [10-P-0224](#)).

Category 3—Environmental Contamination and Cleanup

The 10 open recommendations in this category have the potential for improved human health and the environment, more effective and efficient operations, and reduced costs of \$27.8 million.

- Demonstrate compliance with requirements regarding backlog of Leaking Underground Storage Tank cleanups in Indian Country (Report No. [17-P-0118](#)).
- Reconcile Superfund special accounts balances to the special accounts database detail (Report No. [17-F-0046](#)).
- Implement management controls to complete the required Treatment, Storage and Disposal Facility inspections (Report No. [16-P-0104](#)).
- Improve oversight of the Underground Storage Tank/Leaking Underground Storage Tank program for the U.S. Virgin Islands (Report No. [15-P-0137](#)).
- Revise risk management inspection guidance to recommend minimum inspection scope and provide detailed examples of minimum reporting (Report No. [13-P-0178](#)).
- Enter into Memorandums of Agreement that address oversight of municipalities conducting inspections of Underground Storage Tanks (Report No. [12-P-0289](#)).
- Improve oversight of facilities regulated by the EPA's oil pollution prevention program (Report No. [12-P-0253](#)).
- Make better use of Stringfellow Superfund Special Accounts (Report No. [08-P-0196](#)).

Category 4—Toxics, Chemical Safety and Pesticides

The 10 open recommendations in this category have the potential for improved human health and the environment.

- Take additional measures to prevent deaths and serious injuries from residential fumigation (Report No. [17-P-0053](#)).
- Assure continued effectiveness of hospital-level disinfectants (Report No. [16-P-0316](#)).
- Manage public pesticide petitions transparently and efficiently (Report No. [16-P-0019](#)).
- Improve oversight of state pesticide inspections to better ensure enforcement of safeguards for workers, public and environment (Report No. [15-P-0156](#)).
- Reexamine the estimated costs and benefits of the lead rule to determine whether the rule should be modified, streamlined, expanded, or repealed (Report No. [12-P-0600](#)).
- Establish criteria and procedures on what chemicals or classes of chemicals will undergo risk assessments and update/revise risk assessment tools/models (Report No. [10-P-0066](#)).

Category 5—Air Quality

The 11 open recommendations in this category have the potential for improved human health and the environment and reduced costs of \$15.9 million.

- Strengthen reviews of small particle monitoring in Region 6 (Report No. [16-P-0079](#)).
- Address risks from declining Clean Air Act Title V revenues (Report No. [15-P-0006](#)).
- Provide a verifiable and enforceable remedy to reduce diesel emissions in the Baton Rouge, Louisiana, ozone nonattainment area (Report No. [13-R-0297](#)).
- Prioritize and update existing oil and gas production emission factors and develop new factors for processes that do not have emission factors (Report No. [13-P-0161](#)).
- Update the fees rule to recover more motor vehicle and engine compliance program costs (Report No. [11-P-0701](#)).

Category 6—Research and Laboratories

The six open recommendations in this category have the potential for improved human health and the environment, and more effective and efficient operations.

- Strengthen fraud controls for the EPA’s contract laboratory program through risk assessment and sharing investigative information (Report No. [17-P-0119](#)).
- Account for current and future laboratory renovations (Report No. [15-1-0021](#)).

Administrator Pruitt Emphasizes Need for Cooperation With OIG

In an email message issued to all agency employees, EPA Administrator Scott Pruitt emphasized the need for all staff to cooperate with the OIG as it does its work.

“One of the ways we ensure accountability deserving of the public trust is through the review and oversight carried out by our Office of Inspector General. The OIG is an independent office within the EPA that serves to prevent and root out fraud, waste and abuse in agency programs and operations. This important work enables us all to be more effective in achieving the agency’s mission. This memorandum serves to explain how I expect agency personnel to work with the OIG and how the OIG conducts its mission,” noted Pruitt in his August 8, 2017, email with the subject line *Working with the Office of Inspector General to Ensure the EPA is a High-Performing Organization*.

The message noted that “The IG Act states that the IG is authorized to have timely access to all information and material that is available to the agency and relates to the programs and operations for which the Inspector General has responsibilities under this Act.” He further pointed out that “It is imperative and expected that agency personnel provide the OIG with access to personnel, facilities and records, in addition to other information or material that the OIG needs to accomplish its mission.”

Furthering EPA Efforts

When conducting our audit and evaluation work during the second half of FY 2017, we took into account the EPA's key areas of effort. The table below shows how our reports on the EPA aligned with these areas.

OIG-Issued Reports — Linkage to Key EPA Areas

OIG Report	Report No.	Improving air quality	Ensuring clean/safe water	Cleaning up/ revitalizing land	Ensuring safety of chemicals	Improving EPA research programs	Compliance with the law	Partnering with states/ others	Operating efficiently/ effectively
EPA Needs to Provide Leadership and Better Guidance to Improve Fish Advisory Risk Communications	17-P-0174		X						
EPA-Funded <i>What's Upstream?</i> Advocacy Campaign Did Not Violate Lobbying Prohibitions	17-P-0183		X						
Northwest Indian Fisheries Commission Complied With Most Federal Requirements but Claimed Some Unallowable Costs	17-P-0184		X					X	
Over \$774 Million of Puerto Rico State Revolving Funds at Risk	17-P-0186		X					X	
Downriver Community Conference Achieved Results and Expended Funds Under Brownfields Agreement, but Unallowable Costs Were Claimed	17-P-0204			X					
Controls Needed to Track Changes to EPA's Compass Financials Data	17-P-0205						X		
EPA Complied With Improper Payment Legislation, but Testing Can Be Improved	17-P-0212								X
EPA's Fiscal Year 2017 Management Challenges	17-N-0219	X	X	X	X	X	X	X	X
EPA's Fiscal Years 2015 and 2014 Hazardous Waste Electronic Manifest System Fund Financial Statements	17-F-0228								X
Improved Data and EPA Oversight Are Needed to Assure Compliance With the Standards for Benzene Content in Gasoline	17-P-0249	X					X		
Gold King Mine Release - Inspector General Response to Congressional Requests	17-P-0250			X					
EPA Can Strengthen Its Oversight of Herbicide Resistance With Better Management Controls	17-P-0278				X				
EPA Should Assess Needs and Implement Management Controls to Ensure Effective Incorporation of Chemical Safety Research Products	17-P-0294				X				
Quality Control Review of EPA OIG Reports Issued in Fiscal Year 2016	17-N-0295								X
Fiscal Years 2015 and 2014 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund	17-F-0314								X
Fiscal Years 2015 and 2014 Financial Statements for the Pesticide Registration Fund	17-F-0315								X
EPA Is Taking Steps to Improve State Drinking Water Program Reviews and Public Water Systems Compliance Data	17-P-0326		X					X	

OIG Report	Report No.	Improving air quality	Ensuring clean/safe water	Cleaning up/ revitalizing land	Ensuring safety of chemicals	Improving EPA research programs	Compliance with the law	Partnering with states/ others	Operating efficiently/ effectively
EPA Region 5 Has Adequate Policies and Procedures for Addressing Sexual Harassment Allegations	17-P-0343								X
EPA Lacks Processes to Validate Whether Contractors Receive Specialized Role-Based Training for Network and Data Protection	17-P-0344								X
EPA Needs to Institutionalize Its "Lean" Program to Reap Cost and Time Benefits	17-P-0346								X
EPA Implemented Prior OIG Recommendations, but Additional Guidance Could Strengthen the Human Subjects Research Program	17-P-0350	X							
EPA's Voluntary WaterSense Program Demonstrated Success	17-P-0352		X						
Management Alert - Concerns Over Compliance, Accountability and Consistency Identified With EPA's Biweekly Pay Cap Waiver Process	17-P-0355								X
Early-Outs and Buyouts Aided OIG Workforce Reduction, but Weak Management Controls Led to Misused Authority	17-P-0362								X
EPA's Fiscal Years 2016 and 2015 Hazardous Waste Electronic Manifest System Fund Financial Statements	17-F-0363								X
Fiscal Years 2016 and 2015 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund	17-F-0364								X
Fiscal Years 2016 and 2015 Financial Statements for the Pesticide Registration Fund	17-F-0365								X
Improved Management of the Brownfields Revolving Loan Fund Program Is Required to Maximize Cleanups	17-P-0368			X					X
EPA Needs to Increase Oversight of Leave Bank Program to Improve Efficiency and Reduce Risk of Misuse	17-P-0374								X
EPA's Travel Card Program at Low Risk for Unauthorized Purchases	17-P-0377						X		
Management Alert - EPA Should Promptly Reassess Community Risk Screening Tool	17-P-0378					X			X
EPA's Alternative Dispute Resolution and Public Involvement Contract Needs Better Management	17-P-0380								X
EPA Needs to Manage Pesticide Funds More Efficiently	17-P-0395								X
Eleven Years After Agreement, EPA Has Not Developed Reliable Emission Estimation Methods to Determine Whether Animal Feeding Operations Comply With Clean Air Act and Other Statutes	17-P-0396	X							
EPA's Distribution of Superfund Human Resources Does Not Support Current Regional Workload	17-P-0397			X					X
Region 2 Needs to Improve Its Internal Processes Over Puerto Rico's Assistance Agreements	17-P-0402								X
Follow-Up Audit - EPA Needs to Strengthen Internal Controls Over Retention Incentives	17-P-0407								X

OIG Report	Report No.	Improving air quality	Ensuring clean/safe water	Cleaning up/ revitalizing land	Ensuring safety of chemicals	Improving EPA research programs	Compliance with the law	Partnering with states/ others	Operating efficiently/ effectively
EPA Needs to Improve Oversight of Its Audio Conference Services	17-P-0408								X
Management Alert - EPA Has Not Initiated Required Background Investigations for Information Systems Contractor Personnel	17-P-0409								X
Management Alert - Controls Failed to Prevent Employee From Receiving Payment in Excess of Statutory Limit	17-P-0410						X		
EPA Can Better Reduce Risks From Illegal Pesticides by Effectively Identifying Imports for Inspection and Sampling	17-P-0412				X		X		

Status of Whistleblower Retaliation and Interference With Independence

Whistleblower Retaliation

Section 5(a)(20) of the Inspector General Act of 1978, as amended, requires a detailed description of any instances of whistleblower retaliation noted by the EPA OIG. This requirement includes information about an official found to have engaged in retaliation, and the consequences the agency imposed to hold that official accountable. There were no whistleblower retaliation cases closed within the semiannual period ending September 30, 2017.

As part of the EPA OIG's responsibilities under the Whistleblower Protection Enhancement Act of 2012, the EPA OIG's Whistleblower Protection Ombudsperson provided whistleblowing information at the "Annual Scientific Integrity Conversation with Employees" event sponsored by the EPA's Office of Research and Development, Office of the Science Advisor on September 28, 2017. All EPA employees were invited to participate. The Ombudsperson spoke about the rights of whistleblowers and let employees know that they can confidentially reach out to the OIG's Whistleblower Protection Ombudsperson Office for answers to whistleblowing-related questions. Because attendance at this event was larger than expected, another presentation was scheduled for October 2017.

Interference With Independence

Section 5(a)(21) of the Inspector General Act of 1978, as amended, requires a detailed description of any attempt by the establishment (or in this case, the EPA) to interfere with the independence of the EPA OIG. This requirement includes budget constraints designed to limit the OIG's capabilities, and incidents where the agency resisted OIG oversight or delayed OIG access to information.

The OIG encountered two budget impediments during the reporting period. First, during the preparation of FY 2019 budget narratives, the OIG submitted information on its budget justification to the agency. Without notifying the OIG, the agency removed material sections of this information. When comparing the OIG submission to the agency's revised version, the OIG raised concern about the deletion of this language and requested that the agency retain it. Ultimately, the agency included the OIG's language in the final version of the narratives.

A second budget impediment occurred when the OIG submitted an FY 2019 request for \$62 million to the agency for inclusion in the President's budget. Without seeking input from the OIG, the agency provided us with a request of \$42 million. The agency informed the OIG that the Office of Management and Budget mandated budget requests

could not be more than a certain percentage above the President's FY 2018 budget. The EPA also informed the OIG that the \$42 million request would not change. The OIG submitted a memorandum to the Office of Management and Budget stating the OIG's original budget request, and explaining that the EPA's submitted budget did not reflect the OIG's desired funding levels and would have significant negative impacts on OIG operations.

Interference With Access

The OIG encountered two instances where the agency delayed OIG access to information. The first instance occurred during an audit of the agency's processing of background checks, and the OIG requested a copy of the Office of Personnel Management-issued document the agency used to govern its background check processes. The agency refused to turn over this document, claiming that because the document belonged to the Office of Personnel Management and was subject to a nondisclosure agreement, the agency could not further distribute the document. After several meetings between the OIG and agency management, the agency agreed to provide the document to the OIG, provided the OIG sign the same nondisclosure agreement that the Office of Personnel Management required of the agency. Given that this information was "available to" the agency, in the words of the Inspector General Act, the OIG was not required to sign such an agreement to gain access.

During the same audit, the OIG requested the status of contractor personnel background investigations. An EPA Contracting Officer's Representative refused to provide the information to the OIG, claiming the information contained personally identifiable information that the OIG did not have access to. The OIG contacted the supervisor of the Contracting Officer's Representative. The supervisor eventually ordered the employee to release the requested information to the OIG.

OIG Identifies Funds to Be Put to Better Use and Health and Environmental Concerns

During the semiannual reporting period, we issued reports that noted instances of funds that could potentially be put to better use. For example:

- We identified excess fund balances of approximately \$21.4 million for the Pesticides Reregistration and Expedited Processing Fund and \$8.5 million for the Pesticide Registration Fund, for a total of \$29.9 million. A reduction of those fund balances would increase the availability of appropriated funds for other environmental purposes. (Report No. [17-P-0395](#))
- Approximately \$10.9 million available to clean up brownfields is not being used as intended. Contaminated brownfields properties were not being cleaned up and redeveloped for 10 of the 20 closed Brownfields Revolving Loan Fund cooperative agreements reviewed. (Report No. [17-P-0368](#))
- The EPA was unable to substantiate whether its audio conference service usage totaling \$8.4 million in FYs 2015 and 2016 was cost-effective. (Report No. [17-P-0408](#))

In addition, we found instances in which the EPA can better protect human health and the environment. For example:

- In our review of programs to protect the public from mercury contamination in fish, the OIG found that some subsistence fishers, tribes, sport fishers and other groups consume large amounts of contaminated fish without health warnings. Although most states and some tribes have fish advisories in place, this information is often confusing and complex and does not effectively reach those segments of the population. Without EPA guidance and assistance, subsistence fishers, including tribes, will continue to consume unhealthy amounts of contaminated fish. (Report No. [17-P-0174](#))
- Our review of animal feeding operations noted that the EPA estimates there are about 18,000 large animal feeding operations nationwide that can potentially emit air pollutants in high-enough quantities to subject those facilities to Clean Air Act and other statutory requirements. Until the EPA develops sound methods to estimate emissions, the agency cannot reliably determine whether animal feeding operations comply with applicable requirements. (Report No. [17-P-0396](#))

Significant OIG Activity

Congressional Activities

Reports

Gold King Mine Release: Inspector General Response to Congressional Requests

Report No. [17-P-0250](#), issued June 12, 2017

Responding to congressional requests, the OIG conducted an audit to examine the cause of, and the EPA's response to, the August 5, 2015, release of contaminated mine water from the Gold King Mine near Silverton, Colorado. Our report addresses issues raised by the congressional request. On the day of the release, the EPA was conducting an investigation and assessment of the mine, which included excavation work. During excavation activities, collapsed mine material gave way, opening the mine portal and releasing an estimated 3 million gallons of contaminated mine water into Cement Creek. The creek flows into the Animas River—a source of drinking water and recreation. Since the release, we found that the EPA has taken steps to improve notification to water consumers, and to minimize the possibility of similar incidents at other mine sites.

A [podcast](#) on the Gold King Mine report is available.



Image of the Gold King Mine site after the release of mine water on August 5, 2015. (EPA photo)

EPA Implemented Prior OIG Recommendations, but Additional Guidance Could Strengthen the Human Subjects Research Program

Report No. [17-P-0350](#), issued August 1, 2017

In response to a congressional request, we looked at whether the EPA implemented the recommendations issued in the OIG's March 31, 2014, report titled *Improvements to EPA Policies and Guidance Could Enhance Protection of Human Study Subjects* (Report No. [14-P-0154](#)). We found that the EPA did implement these recommendations, but we also found that the EPA could (1) improve transparency by publishing basic information about its human research studies on the agency's public website and (2) reduce program risk by retaining prior versions of its human subjects research program guidance. The EPA agreed with our recommendations and provided acceptable corrective actions. In response to our review, the EPA proactively strengthened its procedures for screening study participants and tracking study participation.

A [podcast](#) on the human subjects research program is available.



Chamber used for controlled exposure ozone studies at the University of North Carolina at Chapel Hill. (EPA OIG photo)

Northwest Indian Fisheries Commission Practices Reviewed

A congressional committee requested that we audit the expenditures and activities under a cooperative agreement awarded to the Northwest Indian Fisheries Commission, which included the development of an advocacy campaign urging Washington state citizens to contact their state representatives about agricultural pollution of local waterways. Because the commission holds two cooperative agreements with the EPA, we performed an additional audit that looked at costs claimed under both agreements. A summary of what we found and reported in two separate reports follows.

- **EPA-Funded *What's Upstream?* Advocacy Campaign Did Not Violate Lobbying Prohibitions**, Report No. [17-P-0183](#), issued April 24, 2017.

Our audit in response to the congressional request found that the EPA and commission followed applicable laws, regulations and policies and did not violate lobbying-related prohibitions

- **Northwest Indian Fisheries Commission Complied With Most Federal Requirements but Claimed Some Unallowable Costs**, Report No. [17-P-0184](#), issued April 24, 2017

Although our audit of the two grants found that 99 percent of the costs claimed were reasonable, allocable and allowable, we did find \$87,000 of indirect costs that did not comply with federal requirements.

We recommended that the EPA disallow and recover these ineligible costs. The commission agreed to consult with the subcontractor who claimed these costs to ascertain whether any documentation exists to justify them.



Skagit Bay Estuary (part of Puget Sound), Skagit County, Washington. (EPA OIG photo)

EPA Region 5 Has Adequate Policies and Procedures for Addressing Sexual Harassment Allegations

Report No. [17-P-0343](#), issued July 31, 2017

As a result of a congressional request, the OIG conducted an audit to determine whether EPA Region 5 managers appropriately handled sexual harassment allegations. We found that EPA Region 5 policies and practices for addressing such allegations adhere to EPA policies and procedures and meet federal regulations and U.S. Equal Employment Opportunity Commission guidance. Region 5 identified 12 sexual harassment complaints

processed between FYs 2012 and 2016, and our review confirmed that Region 5 appropriately addressed the complaints in accordance with policies and procedures.

Investigations

Gold King Mine

The OIG conducted an investigation into the August 5, 2015, release of over 3 million gallons of contaminated mine water at the abandoned Gold King Mine, in response to (1) congressional requests, (2) a letter from the Executive Director of the Colorado Department of Natural Resources and (3) a letter from a state Attorney General. In an effort to gather all available information concerning possible criminal and administrative misconduct connected to the mine water release, the OIG interviewed dozens of EPA employees and contractors; other federal, state and local government employees; and private citizens. Additionally, hundreds of emails and documents were reviewed. In March 2017, the OIG submitted three reports of investigation to the EPA's Region 8 Assistant Regional Administrator for the Office of Ecosystems Protection and Remediation for review and action deemed appropriate. Administrative action is pending.

Management Retaliation in an EPA Regional Office

As a result of a November 14, 2016, congressional request, the OIG investigated whether four EPA employees who provided testimony to a congressional committee were retaliated against by their managers. Pursuant to this request, the investigation revealed the following: Witness #1 informed the OIG that the witness was not subject to retaliation by EPA management; Witness #2 transferred to a different EPA office, and the OIG investigated the allegations made by Witness #2. The results of the investigation supported the retaliation allegation. The OIG submitted the results of the investigation to the EPA, where it is still pending. For Witness #3, the OIG determined that this witness is pursuing the allegation of retaliation before the U.S. Equal Employment Opportunity Commission. For Witness #4, the OIG determined that this witness raised allegations of retaliation by EPA management in a claim before the Merit Systems Protection Board and subsequently settled the complaint on May 5, 2017.

Management Actions Involving Employee Who Testified Before Congress

Four EPA officials, including two Senior Executive Service-level officials, participated in requiring an EPA employee to retract testimony provided by that employee before a U.S. House of Representatives committee as a precondition to settle an Equal Employment Opportunity complaint filed by the employee against managers. The investigation revealed that a Senior Executive Service-level EPA official asked an EPA attorney to present the employee with the retraction offer as a settlement term, which the attorney did. The investigation also revealed that two other senior EPA officials collaborated with the first EPA official to condition the settlement of the employee's Equal Employment

Opportunity complaint on the retraction of that employee's sworn congressional testimony. The U.S. Attorney's Office, Fraud and Public Corruption Section, in Washington, D.C., and the Criminal Division of the U.S. Attorney's Office for the district where the employee was located, declined to prosecute the subjects for obstruction of proceedings before departments, agencies and committees; bribery of public officials and witnesses; and conspiracy. The OIG sent its report of investigation to the EPA on May 5, 2017, where administrative action is pending.

Testimony

Counsel to the Inspector General Testifies on Unimplemented Recommendations

On September 6, 2017, Alan S. Larsen, Counsel to the Inspector General, testified before the U.S. House Committee on Energy and Commerce, Subcommittee on Oversight and Investigations, concerning OIG recommendations that were made to the EPA and remain unimplemented. Making recommendations is a critical role for every OIG as it carries out its oversight mandate. Recommendations can result in substantial cost savings and major improvements in the efficiency and effectiveness of agency programs.

The OIG publishes summaries of unimplemented recommendations in its Semiannual Report to Congress, as required by Section 5(a)(3) of the Inspector General Act of 1978, as amended. Mr. Larsen testified that the average number of recommendations unimplemented by the EPA as reported in each of the semiannual reporting periods between March 2013 and March 2017 was 48. The OIG's most recent semiannual report, covering October 1, 2016, through March 31, 2017, had cited 43 unimplemented recommendations. Of those, the number of days from report issuance to the date of the semiannual report ranged from less than 1 year to 9 years. Thirty-three were more than 1 year old and 10 were under 1 year old. Mr. Larsen also testified that potential cost savings for unimplemented recommendations listed in the March 31, 2017, Semiannual Report to Congress totaled \$103.3 million.

Briefings

Frequent Briefings Provided to Congress

During this reporting period, the OIG provided more than a dozen briefings to Congress on the OIG's work. The OIG also received and responded to many congressional requests for specific data. OIG work that received significant congressional interest included our audit and investigation of the release of contaminated mine water from the Gold King Mine in Colorado; EPA Region 5's policies and practices for addressing sexual harassment complaints; and EPA travel policies and procedures. Several of our briefings introduced OIG staff and the work they do to various congressional committee staff.

Human Health and Environmental Issues

Improved Data and EPA Oversight Are Needed to Assure Compliance With the Standards for Benzene Content in Gasoline

Report No. [17-P-0249](#), issued June 8, 2017

The EPA could improve its oversight processes and controls for the benzene fuels program to provide better assurance that refineries and importers report accurate and complete data and comply with standards. Prolonged exposures to benzene are associated with blood disorders and leukemia. EPA enforcement staff said they have

A [podcast](#) on the benzene content in gasoline report is available.



A pump at a gasoline station. (EPA photo)

limited resources to oversee all fuels programs. Thus, decisions to review and enforce benzene program compliance take into account the significance of a facility's potential or actual violations for all fuels programs. We identified potential noncompliance with the benzene standards at 40 facilities. We made 10 recommendations for the EPA to improve data quality and completeness, and review instances of potential noncompliance. The EPA agreed with all recommendations or provided acceptable corrective actions.

EPA's Distribution of Superfund Human Resources Does Not Support Current Regional Workload

Report No. [17-P-0397](#), issued September 19, 2017

The distribution of Superfund full-time equivalents among EPA regions does not support current regional workloads. In 1987, the agency chose to no longer redistribute Superfund staff positions across EPA regions. As a result, some regions have had to prioritize work and have slowed down, discontinued or not started cleanup work due to a lack of personnel. In a survey of EPA regions, in FYs 2015 and 2016, six of 10 regions said they were not able to start, or had to discontinue, work due to lack of full-time equivalents, which could impede efforts to protect human health and the environment. The agency agreed with our recommendations, including to implement a national prioritization of Superfund sites and regularly distribute regional full-time equivalents according to the national prioritization.



A portion of the Silver Bow Creek/Butte Area Superfund site in Butte, Montana. (EPA photo)

Eleven Years After Agreement, EPA Has Not Developed Reliable Emission Estimation Methods to Determine Whether Animal Feeding Operations Comply With Clean Air Act and Other Statutes

Report No. [17-P-0396](#), issued September 19, 2017

In 2005, the EPA and the animal feeding operations industry entered into a compliance agreement that addressed the challenges of estimating emissions from such operations. As part of the agreement, an industry-funded National Air Emissions Monitoring Study was completed more than 7 years ago at a cost of about \$15 million. However, the EPA still had not finalized any emission-estimating methodologies for animal feeding operations. Delays occurred due to data limitations, uncertainty on how to address peer review feedback and a lack of expertise. In addition, the EPA had only drafted methodologies for about one-fourth of the emission source and pollutant combinations studied. Until the EPA develops sound methods to estimate emissions, the agency cannot reliably determine whether animal feeding operations comply with applicable Clean Air Act and other requirements. The EPA agreed with our recommended corrective actions.

A [podcast](#) on this emission estimation report is available.



Chickens in a confined space at an animal feeding operation. (EPA photo)

EPA Needs to Provide Leadership and Better Guidance to Improve Fish Advisory Risk Communications

Report No. [17-P-0174](#), issued April 12, 2017



Fish advisory sign. (EPA photo)

Some subsistence fishers, tribes, sport fishers and other groups consume large amounts of fish contaminated with mercury without health warnings that advise which fish to eat, which fish not to eat, and with what frequency and in what amounts certain fish safely can be consumed. Research shows that consuming fish contaminated by mercury can lead to negative health impacts in humans. Although most states and some tribes have fish advisories in place, this information is often confusing and complex, and does not reach some of the most vulnerable groups. We recommended that the EPA provide updated fish advisory guidance to states and tribes, work with states and tribes to develop best practices to evaluate the effectiveness of fish advisories, develop and implement methods to ensure that tribal members receive current fish advisory information, and review the EPA's published

reference dose for mercury to ensure that it remains protective of human health. The EPA agreed to take corrective actions that meet the intent of the recommendations.

EPA Is Taking Steps to Improve State Drinking Water Program Reviews and Public Water Systems Compliance Data

Report No. [17-P-0326](#), issued July 18, 2017

The EPA primarily uses two oversight tools to determine whether public water systems are monitoring drinking water quality in accordance with the Safe Drinking Water Act: reviews of state drinking water programs and compliance data updated by primacy states. We identified limitations to both tools. The program reviews did not exhibit the level of comprehensiveness and region-to-region consistency shown in previous data verifications. Also, there is the risk that states did not provide reliable information to the EPA data system on monitoring and reporting violations. The EPA is currently acting to address these limitations, so we made no recommendations.



Georgia State Laboratory preparation of drinking water sample bottles to be sent to public water systems. (EPA OIG photo)

EPA Can Strengthen Its Oversight of Herbicide Resistance With Better Management Controls

Report No. [17-P-0278](#), issued June 21, 2017

Approximately 90 percent of U.S. soybean, corn and cotton crops are genetically modified to withstand herbicide applications on surrounding weeds. However, when weeds adapt, this results in herbicide resistance, and billions of dollars in U.S. crop value are at risk due to the threat of herbicide-resistant weeds. We found that the agency has taken few steps to address herbicide resistance. We made several recommendations, such as requiring that herbicide labels include mechanisms of action, improving data collection and reporting on herbicide resistance, and developing performance metrics and a plan for establishing consistent stakeholder communications. The EPA agreed with our recommendations and corrective actions are pending.



Uncontrolled weeds (left) compete for nutrients and reduce crop yield. On the right, weeds are controlled. (EPA OIG photo)

EPA Can Better Reduce Risks From Illegal Pesticides by Effectively Identifying Imports for Inspection and Sampling

Report No. [17-P-0412](#), issued September 28, 2017

The EPA is at risk of not effectively identifying imported pesticides for inspection and sampling. EPA regions did not meet the voluntary frequency goal of inspecting 2 percent of all shipments of imported pesticides nationwide in FYs 2015 and 2016. In FY 2016, the EPA's 10 regions conducted only 73 inspections of 46,280 pesticide shipments, an inspection rate of 0.002. An inspection rate of 2 percent would have been about 926 inspections. Consequently, there is limited assurance that illegal imports of pesticides are prevented. Such illegal imports can present significant human health and environmental risks, and have been linked to poisonings of children and pets. The EPA concurred with our recommendation to develop protocols for coordinating with local U.S. Customs and Border Protection offices, but did not concur with recommendations for establishing and implementing monitoring goals; those recommendations are unresolved.



Containers of imported pesticides observed during a tour of the Customs Central Examination site in Bensenville, Illinois. (EPA OIG photo)

EPA Should Assess Needs and Implement Management Controls to Ensure Effective Incorporation of Chemical Safety Research Products

Report No. [17-P-0294](#), issued June 23, 2017

More than 80,000 chemicals are currently registered for use under EPA authorities. The EPA's Office of Chemical Safety and Pollution Prevention is making progress in identifying the risks these chemicals pose, but tens of thousands of chemicals have yet to be evaluated. The agency's Office of Research and Development is working to develop new computer analysis programs to improve the risk assessment process. However, the EPA does not have management controls in place to facilitate consistent, effective collaboration between the two offices. We recommended that the EPA assess its current and future needs and formalize a collaboration process to enable rapid improvement in how the agency evaluates chemical risks to human health and the environment. The EPA agreed with our recommendations and provided acceptable corrective actions.

Agency Business Practices and Accountability

Region 2 Needs to Improve Its Internal Processes Over Puerto Rico's Assistance Agreements

Report No. [17-P-0402](#), issued September 25, 2017

We found that EPA Region 2 may have inefficiently used over \$217,000 in assistance agreement funds awarded to entities in the U.S. territory of Puerto Rico by not confirming whether equipment was used as intended and by not obtaining support for



EPA Region 2 Caribbean Environmental Protection Division office building in Guaynabo, Puerto Rico. (EPA OIG photo)

requested fringe benefit costs. To strengthen the region's controls, we recommended that Region 2 train project officers to confirm that grant recipients purchase and use equipment in accordance with approved work plans, offer specific annual training to appropriate personnel, and determine whether a grant recipient maintained documentation to support the costs claimed for using personal vehicles to conduct grant work. Region 2 agreed with all the recommendations and provided appropriate corrective actions.

Management Alert: EPA Has Not Initiated Required Background Investigations for Information Systems Contractor Personnel

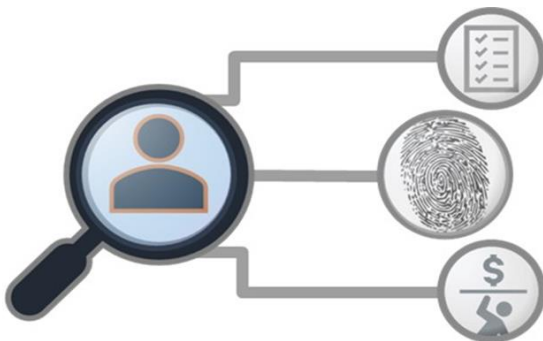
Report No. [17-P-0409](#), issued September 27, 2017

The required background investigation was not initiated for any of the nine contractor personnel we reviewed prior to their obtaining

privileged access to EPA networks, systems and data. Background

investigations are required for all individuals to be employed or contracted by the federal government. Not vetting contractor personnel before granting them network access exposes the EPA to risk, as contractor personnel with potentially questionable backgrounds could cause harm. We recommended that the EPA implement necessary controls, and the agency agreed to take action.

A [podcast](#) on the background investigations report is available.



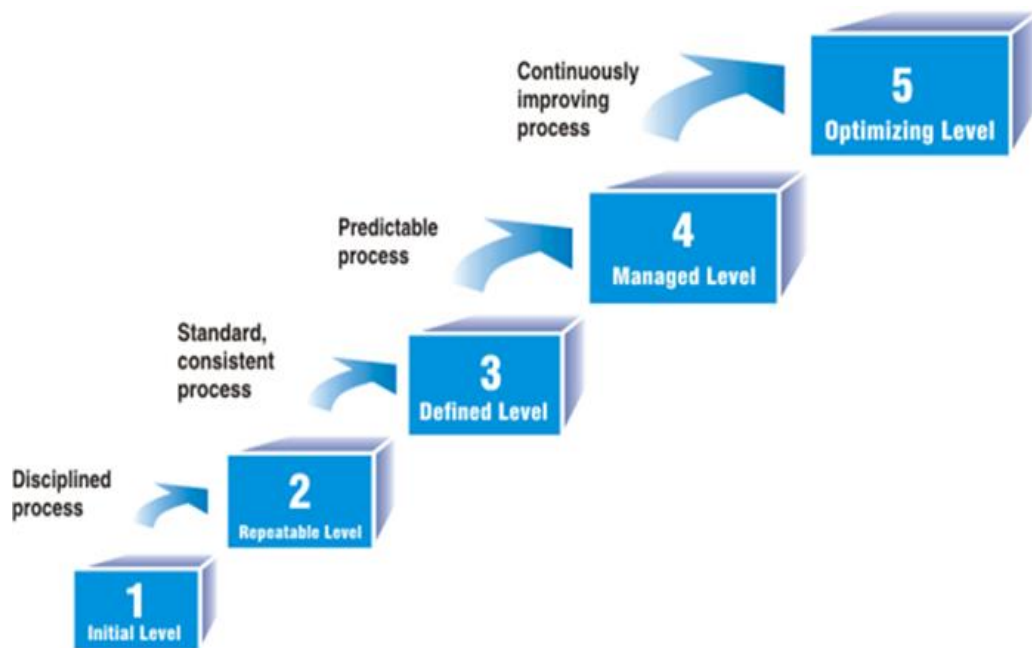
Background investigations graphic. (EPA OIG image)

EPA Needs to Institutionalize Its “Lean” Program to Reap Cost and Time Benefits

Report No. [17-P-0346](#), issued July 31, 2017

We found that the EPA could not fully demonstrate that its Lean Government Initiative is operating as intended to eliminate waste and achieve savings. The EPA has issued guidance on how to implement Lean, but the agency’s internal controls need to be improved to ensure that the EPA benefits from its Lean practices. Specifically, the EPA needs to improve how it identifies and selects Lean projects, monitors and tracks Lean efforts, and reports on project outcomes. We also recommended that the agency develop and implement a cohesive Lean policy and standard Lean training for EPA staff. The agency agreed with our recommendations and initiated corrective actions.

EPA’s rating on the Lean Maturity Model



Source: EPA Office of Policy Lean Rapid Assessment.

EPA Needs to Manage Pesticide Funds More Efficiently

Report No. [17-P-0395](#), issued September 18, 2017

For two EPA pesticide funds—consisting of fees paid by pesticide manufacturers for registration-related activities—we identified excess funds totaling \$29.9 million as of September 30, 2016, that could be used instead of appropriated funds, as follows:

Fund	Excess amount (millions)
Pesticides Reregistration and Expedited Processing Fund	\$21.4
Pesticide Registration Fund	8.5
Total	\$29.9

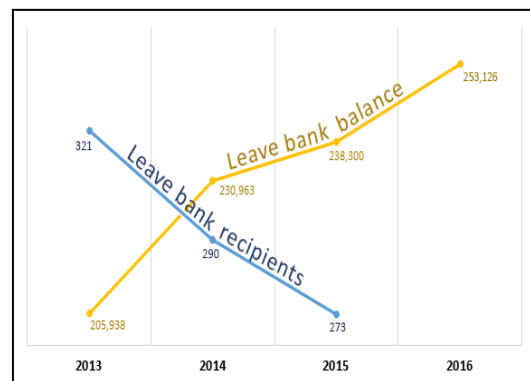
Source: OIG analysis.

With improved funds management, the EPA may achieve maximum use of the two pesticide funds and reduce reliance on appropriated funds. We made recommendations for the EPA to establish target ranges for its pesticide fund balances, and develop and implement a plan to reduce excess funds to within the target range. The agency agreed with establishing the range for the Pesticides Reregistration and Expedited Processing Fund. However, it did not agree with establishing a range for the Pesticide Registration Fund, citing the lack of predictability of collections. Resolution efforts are underway.

EPA Needs to Increase Oversight of Leave Bank Program to Improve Efficiency and Reduce Risk of Misuse

Report No. [17-P-0374](#), issued August 28, 2017

The EPA did not adequately manage its Voluntary Leave Bank Program to assess the solvency or efficiency of the program, adequately safeguard employee information, or minimize the potential for misuse. The EPA established the program in 1988 to provide assistance to federal employees who would be facing a significant financial hardship due to a medical emergency. As of June 30, 2016, the EPA's leave bank balance was 249,789 hours, which we valued at about \$10.8 million. The EPA did not routinely monitor the bank balance or solvency. Further, the EPA did not periodically assess whether adjustments were needed to the maximum number of hours employees could use or the minimum number of hours an employee was required to contribute annually. The agency agreed with our various recommendations for taking corrective action.



OIG image shows the number of leave bank recipients for 2013–2015. Leave bank starting balances are noted in hours for years 2013–2016.

EPA’s Alternative Dispute Resolution and Public Involvement Contract Needs Better Management

Report No. [17-P-0380](#), issued September 12, 2017

We conducted an audit of the EPA’s Alternative Dispute Resolution and Public Involvement contract—a \$51 million contract with a 60-month period of performance—to determine whether the contractor is providing services and billing costs in accordance with contractual and acquisition requirements. The EPA was proactive in responding to our findings throughout our audit fieldwork. We made three recommendations to improve oversight over the contract’s terms and deliverables. Specifically, we recommended that the agency document why, if applicable, firm-fixed pricing is not used for future task orders; confirm that all reports include the required information; and confirm that all contractor invoices include the required information. The agency agreed with all three recommendations.

EPA Needs to Improve Oversight of Its Audio Conference Services

Report No. [17-P-0408](#), issued September 26, 2017

The EPA was unable to substantiate whether \$8.4 million spent on service usage in FYs 2015 and 2016 for Reservationless Plus—the agency’s primary audio conference service for its offices and regions—was cost-effective. We found that the EPA did not establish official policies and procedures, did not effectively monitor service costs and usage and have documentation readily available, and was not aware that two EPA regions and a program office spent over \$260,000 for audio conference services already provided agencywide. We made four recommendations, and the agency agreed with all of them. Although we consider planned corrective actions for one recommendation to be acceptable, the agency’s planned corrective actions for the other three recommendations did not meet our intent. We consider those three recommendations to be unresolved.



An EPA audio conference call device. (EPA OIG photo)

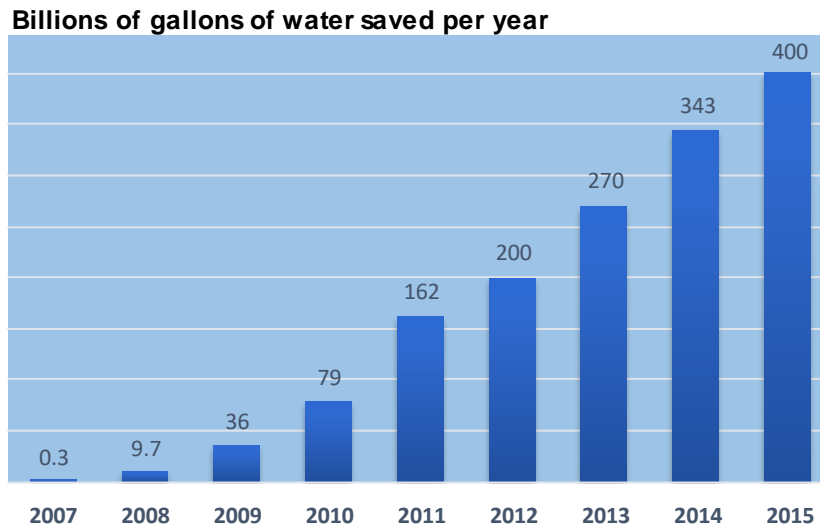
EPA’s Voluntary WaterSense Program Demonstrated Success

Report No. [17-P-0352](#), issued August 1, 2017

The EPA estimated that consumers saved over 1.5 trillion gallons of water through use of WaterSense-labeled products, or an estimated \$1,100 for every federal dollar spent on the program. WaterSense partners manufacture, distribute and sell WaterSense-labeled products and promote water efficiency. We found that the WaterSense program adhered to good practices in program management, achieved significant returns on investment, documented its controls on water savings and product performance, and

A [podcast](#) on the WaterSense Program report is available.

obtained broad partner and consumer support. We noted that the EPA could improve tracking of a performance measure regarding the number of partners involved, and the agency agreed with our recommendations for corrective actions.



Source: OIG analysis of EPA data.

Improved Management of the Brownfields Revolving Loan Fund Program Is Required to Maximize Cleanups

Report No. [17-P-0368](#), issued August 23, 2017

For 10 of the 20 closed Brownfields Revolving Loan Fund cooperative agreements reviewed, approximately \$10.9 million in loan and grant money available to clean up



The rooftop garden of a grocery store built on a former brownfield site in Albuquerque, New Mexico. (EPA photo)

brownfields was not being used as intended. We found confusion among EPA regions and revolving loan fund recipients, and dissimilarities in terms and conditions, leading to inconsistencies in program application. Program income was not maximized by depositing funds into an interest-bearing account, and sources of program income were excluded from the terms and conditions of cooperative agreements and closeout agreements. We recommended that the agency improve the program's income usage requirements, and remove confusion and dissimilarities among EPA regions and revolving loan fund recipients. The agency agreed with most of our recommendations.

Downriver Community Conference Achieved Results and Expended Funds Under Brownfields Agreement, but Unallowable Costs Were Claimed

Report No. [17-P-0204](#), issued May 3, 2017

The Downriver Community Conference is achieving the environmental results under its brownfields agreement with EPA Region 5, but it did not always expend funds in accordance with federal regulations. Downriver, a nonprofit organization that is a partnership of 20 communities in Wayne County, Michigan, successfully remediated the three sites selected for our review. However, we identified \$25,523 in indirect costs that, while allowed by Downriver's accounting procedures, were not allowable under law and the terms and conditions of the agreement. We also questioned a subsequent charging of \$1,378 in indirect salaries as direct costs. We recommended that the EPA determine the allowability of the funds in question and recover funds as appropriate. The Downriver Community Conference responded to the report and agreed with the recommendation. The EPA agreed with the recommendation in its final determination letter.



Left: As of July 2009, a vacant brownfield site in Trenton, Michigan. *Right:* As of November 2016, the Visitor Center at the International Wildlife Refuge built on the Trenton site. (Photos courtesy of Downriver Community Conference)

Management Alert: Controls Failed to Prevent Employee From Receiving Payment in Excess of Statutory Limit

Report No. [17-P-0410](#), issued September 27, 2017

In response to a hotline complaint, we initiated an audit to determine whether the EPA has adequate controls over the scheduling, approving and monitoring of its Protective Service Detail agents' time. We found that an agent received an unauthorized overpayment of \$23,413, which caused the agent's 2016 salary to exceed the annual statutory pay cap. Because this payment was not processed or paid until calendar year 2017, existing controls did not detect the overpayment. We recommended that the EPA design and implement new controls to prevent overpayments. We also recommended that the agency determine whether other similar overpayments were made. The agency did not provide any proposed corrective actions.

Follow-Up Audit: EPA Needs to Strengthen Internal Controls Over Retention Incentives

Report No. [17-P-0407](#), issued September 26, 2017

Retention incentives are used to retain employees who are highly or uniquely qualified, or meet a special need. The agency completed its proposed corrective actions to address recommendations from a prior OIG audit report on retention incentives. However, the agency has not monitored retention incentives as required or issued a new incentive policy (a draft policy has been issued but has not been finalized). We recommended that the agency improve its monitoring and issue a new policy on retention incentives. The agency agreed to take sufficient corrective actions.

EPA Complied With Improper Payment Legislation, but Testing Can Be Improved

Report No. [17-P-0212](#), issued May 10, 2017

The EPA complied with the Improper Payments Elimination and Recovery Act in FY 2016. However, we noted several issues of concern. EPA Region 2 tested only 46 percent of the selected Hurricane Sandy grant expenditures for improper payments, rather than the 100 percent required. Incomplete testing impacted the certainty that there were no improper payments. Also, for the EPA overall, insufficient internal controls for commercial payments resulted in inaccurate information being reported; total dollar outlays for contract payments were understated by \$33,877. The agency either took corrective actions during our audit or agreed to do so.

EPA Lacks Processes to Validate Whether Contractors Receive Specialized Role-Based Training for Network and Data Protection

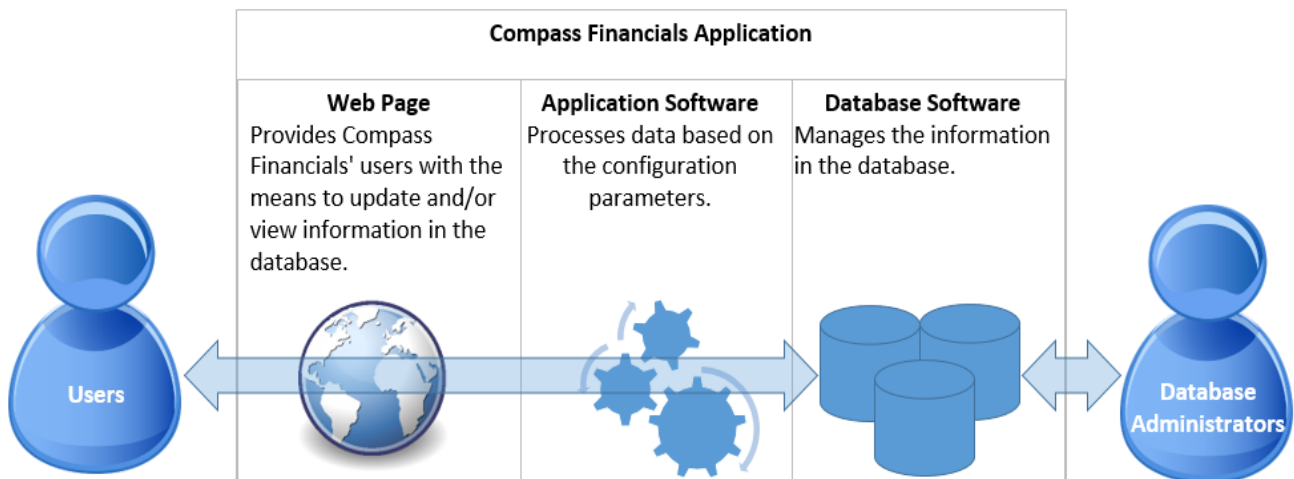
Report No. [17-P-0344](#), issued July 31, 2017

The OIG sought to determine what processes the EPA uses to verify that agency contractors with significant information system security responsibilities meet established specialized training duties. We found that the EPA is unaware as to whether information security contractors possess the skills and role-based training needed to protect the agency's information, data and network from security breaches. Role-based training provides continuous education that improves current knowledge, skills and abilities for specific job functions. We recommended that the agency update the EPA Acquisition Guide to include newly developed cybersecurity contract clauses in all existing and future information technology contracts, and to maintain a listing of contractor personnel required to take role-based training. The agency concurred with our recommendations.

Controls Needed to Track Changes to EPA's Compass Financials Data

Report No. [17-P-0205](#), issued May 8, 2017

The EPA's Office of the Chief Financial Officer needed to strengthen internal controls to certify that any changes made to the Compass Financials application are implemented based on management approval. Because Compass Financials—the EPA's financial management system—is a commercial off-the-shelf software program, there are certain parameters and settings that EPA system administrators must use to tailor the functionality of the web-based application to meet the agency's needs. Without the review, approval and verification of direct modifications and configuration changes to Compass Financials by the Functional Review Board, personnel with access to the system could modify key EPA financial data. The Office of the Chief Financial Officer updated its procedures and took sufficient actions to address our recommendations.



Source: EPA OIG analysis.

Early-Outs and Buyouts Aided OIG Workforce Reduction, but Weak Management Controls Led to Misused Authority

Report No. [17-P-0362](#), issued August 14, 2017

This internal OIG review was part of a larger review that the OIG conducted across EPA program offices. In FY 2014, the EPA OIG applied for and was granted the authority to execute two programs—Voluntary Early Retirement Authority (VERA) and Voluntary Separation Incentive Payment (VSIP)—to increase voluntary attrition and restructure its workforce. While the OIG achieved its workforce reduction goals, it did not attain its restructuring goals. The OIG did not permanently abolish the positions identified in its VERA-VSIP plan, as required by the U.S. Office of Personnel Management, and it granted buyouts to 11 employees in positions not approved to receive VERA-VSIP offers. Out of the 23 total OIG buyouts granted (for a total cost of \$859,000), the 11 ineligible VSIP buyouts cost approximately \$347,000. We recommended that the OIG

develop internal controls to prevent future buyouts that are not approved, to identify and permanently eliminate those positions vacated as a result of VERA-VSIP actions, and to review and update as needed the restructuring plan it submitted to the Office of Personnel Management. The OIG concurred with all recommendations and provided acceptable corrective actions.

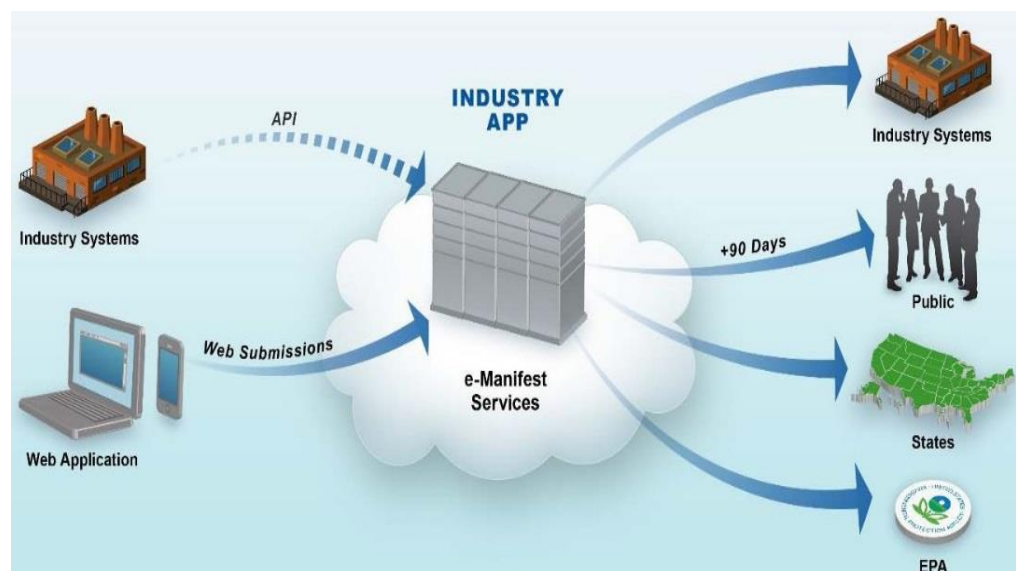
OIG direct costs for its 2014 VERA-VSIP buyout incentives



Source: EPA OIG.

Hazardous Waste Electronic Manifest System Fund Financial Statements Are Fairly Presented in Accordance With Standards

We rendered unmodified opinions on the EPA's Hazardous Waste Electronic Manifest System Fund financial statements for both FYs 2016 and 2015, meaning that in both instances the statements were fairly presented and free of material misstatements. The e-Manifest system is being designed to track off-site shipments of hazardous waste.



From Hazardous Waste e-Manifest System Advisory Board Background White Paper, January 2017.

Although we rendered an unmodified opinion for the FY 2015 statements, we noted an instance of noncompliance in that the EPA used e-Manifest appropriated funds totaling \$22,294 to cover contract costs unrelated to the e-Manifest project. The agency agreed to

take sufficient corrective actions to ensure that proper allocations for contract payments are made in the future. During our review of the FY 2016 statements, no instances of noncompliance were found.

- **EPA’s Fiscal Years 2015 and 2014 Hazardous Waste Electronic Manifest System Fund Financial Statements**
Report No. [17-F-0228](#), issued May 30, 2017
- **EPA’s Fiscal Years 2016 and 2015 Hazardous Waste Electronic Manifest System Fund Financial Statements**
Report No. [17-F-0363](#), issued August 24, 2017

OIG Unable to Determine Whether Financial Statements of Two Pesticide Funds Were Fairly Presented in Accordance With Standards

We rendered disclaimers of opinion for the FYs 2015 and 2016 financial statements for two pesticide funds, meaning that we were unable to obtain sufficient evidence to determine whether the statements were fairly presented and free of material misstatements. For both funds, the EPA receives funding from fees paid by pesticide manufacturers and amounts appropriated by Congress. In each report, we noted a material weakness in that the EPA cannot adequately support its fund costs. The agency has implemented corrective actions that will commence in FY 2017, but that does not impact or correct the material weaknesses for FYs 2015 and 2016 financial statements. The reports we issued on these funds are as follows:

- **EPA’s Fiscal Years 2015 and 2014 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund**
Report No. [17-F-0314](#), issued July 10, 2017
- **EPA’s Fiscal Years 2015 and 2014 Financial Statements for the Pesticide Registration Fund**
Report No. [17-F-0315](#), issued July 10, 2017
- **EPA’s Fiscal Years 2016 and 2015 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund**
Report No. [17-F-0364](#), issued August 14, 2017
- **EPA’s Fiscal Years 2016 and 2015 Financial Statements for the Pesticide Registration Fund**
Report No. [17-F-0365](#), issued August 14, 2017

EPA's Travel Card Program at Low Risk for Unauthorized Purchases

Report No. [17-P-0377](#), issued September 6, 2017

Our assessment, conducted as required by the Government Charge Card Prevention Act of 2012, found that the EPA travel card program is at low risk for unauthorized purchases. The EPA should continue to follow its internal controls and federal guidance for travel cards. Based on the results of this risk assessment, we do not plan to conduct a full audit of travel cards in FY 2018 but will perform the required risk assessment.

Investigations

Significant Investigations

Florida Company and Employee Sentenced for Falsifying Water Samples

On September 17, 2017, Darin Lewis of Crestview, Florida, and Roberson Excavation Inc. of Milton, Florida, were sentenced in U.S. District Court for the Middle District of Alabama for offenses related to the falsification of water tests associated with the installation of new drinking waters lines funded under the EPA's State Revolving Fund Program. Lewis was sentenced to 30 months in prison, followed by 3 years of supervised release, on the charge of conspiracy to commit wire fraud. Roberson Excavation was sentenced to a fine of \$60,000 and ordered to pay restitution totaling \$154,000 for the charge of wire fraud. As part of a June 8, 2017, plea agreement with Roberson Excavation, all charges against Billy Ray Roberson, owner of Roberson Excavation, were dismissed.

Court documents revealed that in 2014 the Dale County Water Authority in Alabama hired Roberson Excavation to replace water lines in the Marley Mill neighborhood. The project was valued at approximately \$1 million and funded through the EPA's State Revolving Fund Program. By February 2015, Roberson Excavation was 3 months behind schedule on the project and was paying penalties of \$500 for each day the project went incomplete. In an effort to complete the project quickly and reduce the accumulated penalties, Roberson Excavation's site supervisor, Lewis, falsified the testing required before the lines went into operation, including tests used to determine whether harmful bacteria was present in the water.

Effective February 2017, Roberson Excavation, Roberson, Lewis and associated companies owned by Roberson and/or Lewis were suspended from participation in federal contracts and assistance programs pending the resolution of these legal proceedings. Upon the conclusion of criminal proceedings, the EPA's Suspension and Debarment Official terminated the suspension of Roberson. Debarment proceedings against Roberson Excavation, Lewis and an associated company have been initiated.

This investigation was conducted jointly with the EPA Criminal Investigation Division.

Individuals Debarred for Participation in Fraud Scheme

On May 15, 2017, Alexander Robert Xavier and three of his associated companies (The Xavier Group, Guardian One Capital Trust, and Guardian One Capital Corporation)

were debarred for 5 years. Xavier made false statements to the EPA by submitting fraudulent surety bonds in connection with an EPA contract. In December 2016, Xavier, of Jensen Beach, Florida, was sentenced in the U.S. District Court for the Southern District of Florida to 12 ½ years in prison because of his fraudulent surety bond scheme, which impacted numerous federal agencies and government contractors. Xavier was ordered to pay more than \$4 million in restitution to 14 federal agencies—including the EPA—as well as contractors. Also, effective October 2016, Xavier and three of his companies were suspended from participation in federal contracts and assistance programs pending the resolution of legal proceedings. A jury had found Xavier guilty of major fraud, mail fraud and making a false statement to the U.S. Department of the Army in July 2016. The evidence at trial showed that Xavier issued a large number of worthless bonds to various contractors performing work for various government agencies.

The \$4 million restitution was joint and several with two other co-defendants—Kelly A. Spillman and Brian J. Garrahan, both of Delray Beach, Florida—for their participation in the fraudulent insurance bond scheme. In April 2016, Spillman and Garrahan pleaded guilty to conspiracy to commit mail and wire fraud. Effective March 2017, Garrahan, Quantum Partners (a company owned by Garrahan) and Spillman were debarred for 5 years from participating in federal procurement and non-procurement programs. Further, in March 2017, an additional 22 entities related to Garrahan and/or Spillman were debarred for 5 years.

This investigation is ongoing and is being conducted jointly with the Criminal Investigation Command of the U.S. Army; the Defense Criminal Investigative Service; the U.S. General Services Administration; and the OIGs of the U.S. Departments of Veterans Affairs, Defense, Energy, Housing and Urban Development, and State.

Former Contractor Debarred for Environmental Fraud Scheme

On April 4, 2017, David L. Frisby, of Kiln, Mississippi, was debarred from participating in federal procurement and non-procurement programs for 3 years. The debarment was administered by the EPA's Office of Suspension and Debarment. Frisby previously had pleaded guilty to one count of conspiracy to commit wire fraud. As a result, Frisby was sentenced to 18 months in prison and ordered to pay \$144,216 to his victims. Frisby had been misusing the official EPA seal to create fraudulent certifications and letters related to lead removal. Frisby sent the fraudulent letters and certifications to various customers who purchased lead-drained battery waste removal services, based upon EPA documentation they received.

This investigation was conducted jointly with the EPA Criminal Investigation Division.

Debt-Collection Notice Issued

On June 2, 2017, a debt-collection notice was issued to a former EPA Senior Executive Service-level employee for \$21,287. While employed at the EPA, the employee incurred excessive international roaming charges on an EPA-issued mobile device while on personal overseas trips. The investigation found that the employee did not disclose all foreign travel and foreign activities on the Standard Form 86, *Questionnaire for National Security Positions*, that was submitted, and the employee claimed regular work hours while on vacation in, or in transit to, foreign destinations. On April 2, 2014, the case was presented to the Assistant U.S. Attorney for prosecution. On April 3, 2014, the Department of Justice's Fraud and Public Corruption Section declined to prosecute for the circumstances relating to the conduct. The employee resigned before administrative action could be taken.

U.S. Chemical Safety and Hazard Investigation Board

The U.S. Chemical Safety and Hazard Investigation Board (CSB) was created by the Clean Air Act Amendments of 1990. The CSB's mission is to investigate accidental chemical releases at facilities, report to the public on the root causes, and recommend measures to prevent future occurrences.



In FY 2004, Congress designated the EPA Inspector General to serve as the Inspector General for the CSB. As a result, the EPA OIG has the responsibility to audit, evaluate, inspect and investigate the CSB's programs, and to review proposed laws and regulations to determine their potential impact on the CSB's programs and operations. Details on our work involving the CSB are available on the OIG's [webpage](#) about the CSB.

FY 2017 CSB Management Challenge

Report No. [17-N-0342](#), issued July 27, 2017

As required by the Reports Consolidation Act of 2000, the OIG provided one major management challenge to CSB for FY 2017: "CSB Should Continue to Address Human Resources Management." The CSB's leaders should continue to address the human resources management challenges from a 2015 Office of Personnel Management evaluation report, as well as findings in the board's March 2017 organizational assessment. Due to corrective actions taken by the CSB, we removed the three management challenges that we had reported in FY 2016, involving employee morale, the number of and controls over investigations, and the establishment of a chemical reporting regulation.

CSB Audit Reports

CSB Purchase Card Program at Low Risk for Unauthorized Purchases

Report No. [17-P-0303](#), issued July 5, 2017



The CSB's purchase card program, for which it spent \$238,390 in FY 2016, is at low risk for unauthorized purchases. We conducted this audit as required by the Government Charge Card Prevention Act of 2012. Our review of nine sampled transactions found that the transactions were legitimate and the CSB complied with applicable plans and guidance. We did find an error regarding the CSB's FY 2016 Account Activity report. The error was corrected and action is being taken to prevent future occurrences.

Government purchase card and dollar amount of CSB's FY 2016 expenditures. (EPA OIG image)

Hotline Activities

The purpose of the EPA OIG Hotline is to receive complaints of fraud, waste or abuse in EPA programs and operations, including mismanagement or violations of law, rules or regulations by EPA employees or program participants. Examples of reportable violations include contract, procurement and grant fraud; bribery and acceptance of gratuities; significant mismanagement and waste of funds; conflict of interest; travel fraud; abuse of authority; theft or abuse of government property; and computer crime. As a result of hotline complaints, the OIG may conduct audits and evaluations, as well as investigations. In addition to being responsible for EPA-related hotline inquiries, we are responsible for CSB-related inquiries. Details on audit and evaluation work during the semiannual reporting period, as well as investigations, follow.

Audit and Evaluation Reports on EPA Initiated via OIG Hotline

Over \$774 Million of Puerto Rico State Revolving Funds at Risk

Report No. [17-P-0186](#), issued April 26, 2017

After receiving a hotline tip regarding financial irregularities with Puerto Rico's state revolving funds for water projects, we found that over \$774 million was at risk due to Puerto Rico's financial crisis. Over \$194 million was not available because Puerto Rico did not have the assets to honor the balance, and an additional \$580 million in repayments owed may be at risk of nonpayment. Consequently, Puerto Rico's Clean Water and Drinking Water State Revolving Funds cannot plan for or meet project needs. We found that the EPA could not have predicted or prevented this situation, and it took adequate steps as soon as the irregularities were discovered. We recommended that the EPA evaluate options to restore the viability of Puerto Rico's state revolving funds or implement other strategies as needed. The agency began taking corrective actions.



Government Development Bank Headquarters in San Juan, Puerto Rico. (EPA OIG photo)

Management Alert: EPA Should Promptly Reassess Community Risk Screening Tool

Report No. [17-P-0378](#), issued September 7, 2017

We received a hotline complaint alleging concerns with the EPA Office of Research and Development's Community-Focused Exposure and Risk Screening Tool, known as "C-FERST." The tool is an online information and mapping tool, launched in September 2016, to enable communities and the public to learn more about environmental issues and exposures. The EPA estimates it will spend \$400,000 annually to maintain the tool. Our review substantiated some hotline allegations.

The EPA took 8 years to develop a tool that was different from its intended purpose.



Image from the C-FERST "View Your Community" web page. (EPA photo).

The tool did not have a project proposal or request for its development, was outside of information technology monitoring and accountability requirements, overlapped with other EPA tools, and had not been widely used since release. The agency had planned to use the tool for internal research purposes, and altered the purpose during development without properly documenting this change. Without metrics to measure performance, it is unclear whether the tool is being used for its intended purpose or meets user needs. We made various recommendations to the agency.

Management Alert: Concerns Over Compliance, Accountability and Consistency Identified With EPA's Biweekly Pay Cap Waiver Process

Report No. [17-P-0355](#), issued August 9, 2017

The OIG received a hotline complaint alleging Region 10 mismanagement of its biweekly pay cap waiver process. We found that EPA Region 10 provided waiver requests for some but not most instances where employees exceeded the biweekly pay cap. In addition, 11 of 15 requests provided by Region 10 lacked adequate information to justify that there was an emergency or the work was critical to the mission of the agency, thus necessitating the waiver. As a result, the potential exists that Region 10 employees could be overpaid or be paid for work that does not meet the intent of premium pay requirements. We also identified inconsistencies and a lack of accountability at EPA headquarters over the processing of Region 10 waivers. The agency is updating its biweekly pay cap waiver policies and procedures. We issued this report to alert the agency of the matters noted as it drafts its updates.

Significant Investigations of EPA Initiated via OIG Hotline

Senior Executive Removed for Time Card Fraud, Drug Use

On May 10, 2017, a Senior Executive Service-level employee was removed from federal service for time-and-attendance fraud and drug use. The investigation revealed that the employee claimed multiple days of work for compensation, while absent without taking leave. Additionally, the employee tested positive for marijuana use, in violation of the conditions for federal employment. The case was referred to the U.S. Department of Justice on February 17, 2017, and it was declined for prosecution.

Senior Executive Retires After OIG Investigation

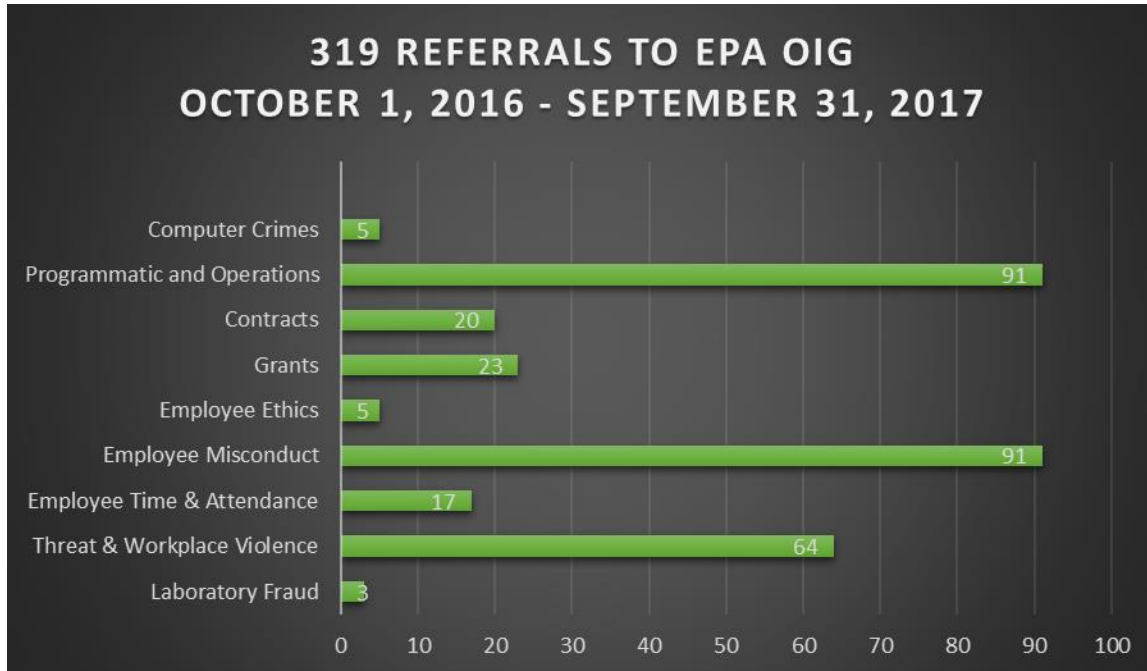
On July 31, 2017, a Senior Executive Service-level employee retired from federal service while administrative action was pending from an investigation involving the EPA's Office of Civil Rights External Compliance and Complaints Program (established under Title VI of the Civil Rights Act of 1964). The OIG investigated whether the employee knowingly directed a subordinate to use an inaccurate date on an Office of Civil Rights acknowledgement letter that was sent to a citizen who filed a civil rights complaint with the office. The findings of the investigation were inconclusive.

Hotline Statistics

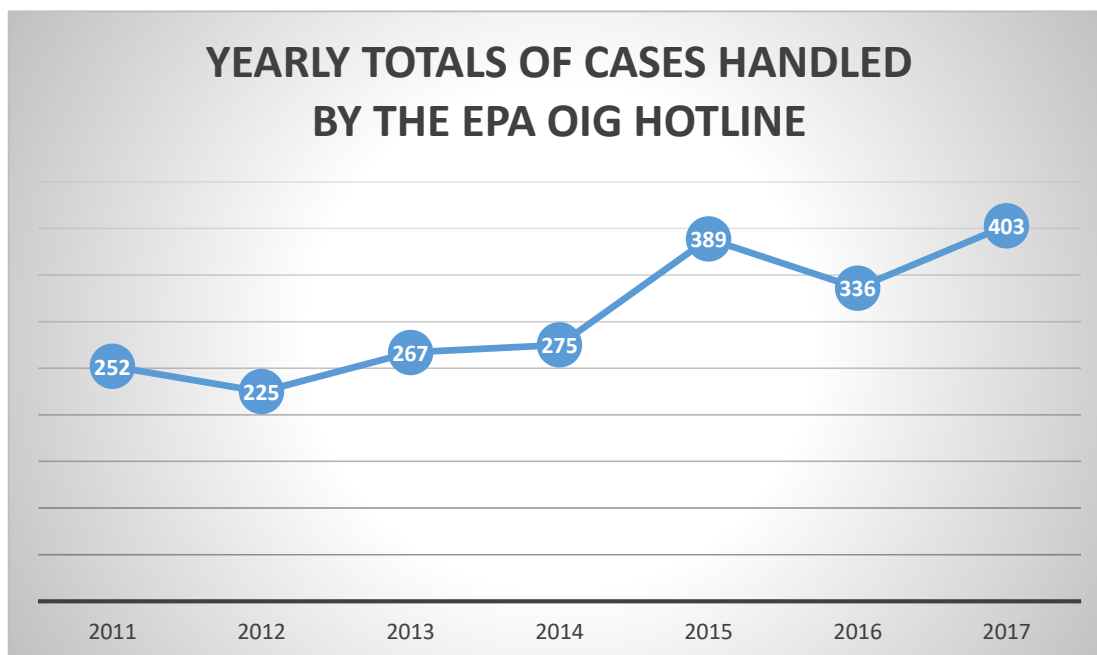
The following table shows EPA OIG Hotline activity regarding complaints of fraud, waste and abuse in EPA programs and operations during the semiannual reporting period and annual period ending September 30, 2017.

	Semiannual Period (April 1, 2017 - September 30, 2017)	Annual Period (October 1, 2016 - September 30, 2017)
Issues Open at the Beginning of the Period	292	188
Inquiries Received during the Period	206	403
Inquiries Closed during the Period	278	371
Inquiries Pending at the End of the Period	220	220
Issues Referred to Others		
OIG Offices	165	319
EPA Program Offices	33	68
Other Federal and State/Local Agencies	8	16
Contacts to the EPA OIG Hotline (Telephone, Voicemails, Emails, Website and Correspondence)	4,809	9,492

The table below details the categories of inquiries the EPA OIG Hotline receives that are retained by the EPA OIG and are reviewed by investigation, audit or evaluation. For FY 2017, the hotline sent 319 of the 403 inquiries received to the OIG for review and action.



In FY 2017, the EPA OIG Hotline received 50 percent more inquiries than in FY 2011. The table below details the total number of inquiries for the last 6 fiscal years.



The hotline makes it easy to report allegations of fraud, waste, abuse, mismanagement or misconduct in the programs and operations of the EPA. Employees, as well as contractors, grantees, program participants and members of the general public, may report allegations to the OIG. Complaints may be submitted to the hotline by phone, fax, mail, or electronically by using email or the OIG's online complaint form.

Hotline Confidentiality

The Inspector General Act of 1978, as amended, and other laws protect those who make hotline complaints. For example, the Whistleblower Protection Enhancement Act of 2012 provides protection to employees who disclose misconduct or misuse of government resources.

Individuals who contact the hotline are not required to identify themselves and may request confidentiality when submitting allegations. However, the OIG encourages those who report allegations to identify themselves so that they can be contacted if the OIG has additional questions. Pursuant to Section 7 of the Inspector General Act, the OIG will not disclose the identity of an EPA employee who provides information unless that employee consents or the Inspector General determines that such disclosure is unavoidable during the course of the investigation, audit or evaluation. As a matter of policy, the OIG will provide comparable protection to employees of contractors, grantees and others who provide information to the OIG and request confidentiality.

Individuals concerned about the confidentiality or anonymity of electronic communication may submit allegations by telephone or mail.

EPA OIG Hotline

To report fraud, waste or abuse, contact us through one of the following methods:

email: OIG_Hotline@epa.gov
phone: 1-888-546-8740
fax: 202-566-0814
online: [EPA OIG Hotline](#)

write EPA OIG Hotline
1200 Pennsylvania Avenue, NW
Mailcode 2431T
Washington, DC 20460

Other Activities

Quality Control Review of EPA OIG Reports Issued in Fiscal Year 2016

Report No. [17-N-0295](#), issued June 28, 2017

Our annual quality control review found that OIG reports issued in FY 2016 demonstrated high levels of compliance with OIG quality assurance procedures and received average compliance scores of 93 percent. Most of the issues identified during the FY 2015 review have improved, but some areas still need improvement. Specifically, improvements should be made in the frequency and documentation of agency status meetings. We noted that 12 of the 54 assignments scored, or 22 percent, lacked documentation of meetings or that the agency was updated on the status of findings during the meeting. Also, the agency was not regularly updated throughout the assignment; specifically, agency status meetings were not consistently provided every 4 to 6 weeks. The Deputy Inspector General agreed with this report's recommendation and suggestions, and initiated corrective actions.

Legislation and Regulations Reviewed

Section 4(a) of the Inspector General Act requires the Inspector General to review existing and proposed legislation and regulations relating to the program and operation of the EPA and to make recommendations concerning their impact. We also review drafts of Office of Management and Budget circulars, memorandums, executive orders, program operations manuals, directives and reorganizations. The primary basis for our comments are the audit, evaluation, investigation and legislative experiences of the OIG, as well as our participation on the Council of the Inspectors General on Integrity and Efficiency. During the reporting period, we reviewed 23 proposed changes to legislation, regulations, policy, procedures or other documents that could affect the EPA or the Inspector General, and provided no comments.

Other Results of OIG Work

Follow-Up Is Important Aspect of OIG Efforts

For audit and evaluation efforts to be effective, it is important for an OIG to follow up on certain previously issued reports to ensure that appropriate and effective corrective actions have been taken. For the following audit and evaluation reports issued during the semiannual reporting period ending September 30, 2017, our review included follow-up on prior audits and evaluations.

Report No.	Report Title	Date
17-P-0205	Controls Needed to Track Changes to EPA's Compass Financials Data	May 8, 2017
17-P-0212	EPA Complied With Improper Payment Legislation, but Testing Can Be Improved	May 10, 2017
17-F-0314	EPA's Fiscal Years 2015 and 2014 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund	July 10, 2017
17-F-0315	EPA's Fiscal Years 2015 and 2014 Financial Statements for the Pesticide Registration Fund	July 10, 2017
17-P-0350	EPA Implemented Prior OIG Recommendations, but Additional Guidance Could Strengthen the Human Subjects Research Program	August 1, 2017
17-F-0363	EPA's Fiscal Years 2016 and 2015 Hazardous Waste Electronic Manifest System Fund Financial Statements	August 14, 2017
17-F-0364	EPA's Fiscal Years 2016 and 2015 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund	August 14, 2017
17-F-0365	EPA's Fiscal Years 2016 and 2015 Financial Statements for the Pesticide Registration Fund	August 14, 2017
17-P-0380	EPA's Alternative Dispute Resolution and Public Involvement Contract Needs Better Management	September 12, 2017

Also, in compliance with reporting requirements of Section 5(a)(3) of the Inspector General Act of 1978, as amended, we are to identify each significant recommendation described in previous semiannual reports on which corrective action has not been completed. This information is provided in detail in Appendix 3, "Reports With Corrective Actions Not Completed." Two examples of why recommendations remained unimplemented are:

- In a 2013 report regarding the award of a cooperative agreement to the Railroad Research Foundation to reduce diesel emissions in the Baton Rouge, Louisiana, nonattainment area, we noted that some actions taken applied outside the Baton Rouge area. We recommended that the EPA recover \$2.9 million unless the foundation provides a verifiable and enforceable remedy to reduce diesel

emissions in the Baton Rouge area. While corrective actions have been taken, some rebuilt locomotives have not yet been moved to the Baton Rouge area due to economic conditions, and other actions are pending. (Report No. [13-R-0297](#))

- In a 2014 report that involved biennial user fee reviews for National Pollutant Discharge Elimination System permits, the OIG recommended that the EPA apply federal user fee policy to determine whether to charge fees for issuing the permits (potentially \$17.8 million) in which the EPA is the permitting authority, or request an exception from the Office of Management and Budget to charging fees. This recommendation has not been completed because the EPA Office of Water is continuing to work with the EPA Office of the Chief Financial Officer to prepare a request for an exception. (Report No. [14-P-0129](#))

Single Audit Reporting Efforts Make Impact

In accordance with the Single Audit Act of 1984 and Office of Management and Budget guidance, nonfederal entities that expend more than \$750,000 in federal funds (usually in the form of grants) are required to have a comprehensive annual audit of their financial statements and compliance with major federal program requirements. The entities receiving the funds include states, local governments, tribes and not-for-profit organizations. The act provides that grantees are subject to one annual comprehensive audit of all their federal programs versus a separate audit of each federal program, hence the term “single audit.” The audits are usually performed by private firms. Federal agencies rely upon the results of single audit reporting when performing their grants management oversight of these entities.

The OIG provides an important customer service to the EPA by performing technical reviews of single audit reports, and issues reports to the EPA for audit resolution and corrective action. These reports recommend that EPA action officials confirm that corrective actions have been taken. If the corrective actions have not been implemented, the EPA needs to obtain a corrective action plan, with milestone dates, for addressing the findings in a single report. For example:

- The FY 2013 single audit report for the native village of Gambell, Alaska, identified four findings related to the EPA Indian General Assistance Program. The village claimed unallowable costs related to EPA funds paid to the village but used for non-EPA expenditures. Region 10 substantially concurred and required the village to repay \$27,179 in unsupported costs.
- The FY 2014 single audit report for the Pit River Tribe, California, identified issues related to the tribe’s EPA Performance Partnership Grant. The tribe was unable to provide adequate documentation for sampled payroll changes and for reimbursements paid by the EPA. The agency is working with the tribe to obtain and review additional supporting documentation. If warranted, the EPA will seek to recover any ineligible or unsupported costs.

Summary of OIG single audit activity for semiannual period ending September 30, 2017

No. of reports issued	No. of findings reported to EPA	Reported questioned costs	Quality review of single audit reports	Deficiency letters issued to single auditors
205	445	\$205,630	9	3

Source: OIG analysis.

The OIG also provides technical assistance and advice to the EPA, single auditors and others involved with the single audit process. For example, the OIG participated in an Office of Management and Budget work group to revise the single audit data collection

form, which will be used by all single audit practitioners to submit their single audit reporting package to the Federal Audit Clearinghouse.

Actions Taken on Reports Result in Improvements

The EPA has taken a number of corrective actions based on audit and evaluation reports issued during the current and prior semiannual reporting periods. Examples follow.

- As a result of actions taken by the agency on an audit of the Alternative Dispute Resolution and Public Involvement contract, the agency already has completed actions to correct the majority of the issues identified. For example, the agency has improved compliance with federal requirements regarding labor rates, indirect costs and contract clauses; allowed for the option to have firm-fixed-price tasks orders; included required information missing in the task order final reports; prepared and implemented a quarterly review process to assure accurate and complete invoices; and clearly defined technical direction. (Report No. [17-P-0380](#))
- As a result of our audit on the need to better manage two pesticide funds—the Pesticides Reregistration and Expedited Processing Fund and the Pesticide Registration Fund—the Office of Pesticide Programs said it met with the Office of the Chief Financial Officer to discuss approaches to ensure that fees collected from manufacturers are used before appropriated funds. The Office of the Chief Financial Officer stated that, consequently, it is working with the Office of Pesticide Programs to establish a more comprehensive plan to address monies from the funds. (Report No. [17-P-0395](#))
- The EPA took actions based on draft recommendations made in our discussion document on the Human Subjects Research Program. We recommended that the agency develop guidance to establish general restrictions for participating in human subjects research studies, such as the time between controlled exposure studies or medical procedures. The EPA published the human subjects research Screening and Tracking Guidance. It includes numerous health-related restrictions for study participants. (Report No. [17-P-0350](#))

Projects Generated by Earlier OIG Work

Much of the important work that we do not only results in recommendations, but spurs us to do additional work in similar areas, resulting in further findings. For example:

- For two pesticide funds—the Pesticides Reregistration and Expedited Processing Fund and the Pesticide Registration Fund—the EPA receives funding both from fees paid by manufacturers and amounts appropriated by Congress. During our annual financial statement audits of both funds, we noted that appropriated funds were sometimes used instead of fees paid by manufacturers. We consequently did a separate audit and noted excess funds from fees paid totaling \$29.9 million that could have been used instead of appropriated funds, thus reducing the reliance on appropriated funds. (Report No. [17-P-0395](#))
- During our audit of the FY 2016 agency consolidated financial statements, we noted that the agency did not establish controls to prevent or detect unauthorized access to the Compass Financials database. A breach of information in Compass, which houses personally identifiable information, could cost the agency as much as \$3.5 million to deal with incident responses. As a result of what we found in the financial statements audit, we conducted an additional audit of Compass to determine whether the agency implemented controls to prevent and detect unauthorized changes to financial data in that system. We found that although corrective actions had been taken, additional steps were needed. (Report No. [17-P-0205](#))
- A recent report on pesticide inspections is linked to prior work on pesticides. The OIG found that low rates of pesticide inspections and sampling can create a risk that the EPA may not be identifying or deterring the import of pesticides harmful to people or the environment. This area of work also has been reflected in our ongoing project on worker protection standards. (Report No. [17-P-0412](#))

Agency Best Practice Noted

During the semiannual reporting period, a report that we issued highlighted an agency “best practice” of value to other components in the EPA:

- As a result of an audit on the EPA’s audio conference services, the Office of Environmental Information stated that it has taken steps to reduce costs for such services while still providing quality service. Audio conference service rates were reduced from \$0.108 per minute/per person/per call in FY 2015 to \$0.055 per minute/per person/per call in FY 2017, while overall customer use steadily increased. The Office of Environmental Information also stated that it is conducting a unified communications study to review all currently available audio and video conferencing capabilities to eliminate duplication and identify the most efficient path forward to support the EPA’s conferencing needs. The EPA had spent \$8.4 million on service usage in FYs 2015 and 2016 for Reservationless Plus—the agency’s primary audio conference service for its offices and regions. (Report No. [17-P-0408](#))

Statistical Data

Profile of Activities and Results

Audit and evaluation operations Reviews performed by OIG (\$ in millions)		
	April 1, 2017, to September 30, 2017	FY 2017
Questioned costs *	\$2.73	\$2.80
Potential monetary benefits *	\$828.8	\$835.9
Cost savings	\$0	\$0
Costs disallowed to be recovered	\$0	\$0.28
Costs disallowed as cost efficiency	\$0	\$0
Reports issued by OIG	44	61
Reports resolved (Agreement by agency officials to take satisfactory corrective actions) **	****	6

Audit and evaluation operations Reviews performed by Single Audit Act auditors (\$ in millions)		
	April 1, 2017, to September 30, 2017	FY 2017
Questioned costs *	\$0.206	\$0.281
Potential monetary benefits *	\$0	\$0
Cost savings	\$0	\$0
Costs disallowed to be recovered	\$0.038	\$0.090
Costs disallowed as cost efficiency	\$0	\$0
Single Audit Act reviews	205	353
Agency recoveries Recoveries from audit and evaluation resolutions of current and prior periods (cash collections or offsets to future payments) ***	\$116.83	\$128.28

Investigative operations (\$ in millions)						
	April 1, 2017, to September 30, 2017			FY 2017		
	EPA OIG only	Joint	Total	EPA OIG only	Joint	Total
Criminal fines and recoveries	\$0.007	\$0.215	\$0.222	\$0.007	\$4.631	\$4.638
Cost savings	\$0.459	\$0.000	\$0.459	\$0.460	\$0.010	\$0.470
Civil settlements	\$0.000	\$0.000	\$0.000	\$0.004	\$1.010	\$1.013
Administrative recoveries	\$0.005	\$0.002	\$0.007	\$0.038	\$0.002	\$0.382
Cases open during period	45	6	51	108	18	126
Cases closed during period	50	18	68	101	36	137
Indictments/informations/complaints	0	2	2	1	9	10
Criminal convictions	0	1	1	1	3	4
Civil actions	0	0	0	1	6	7

* Questioned costs and potential monetary benefits are subject to change pending further review in the audit resolution process.

** Reports resolved are subject to change pending further review.

*** Information on recoveries from audit resolutions is provided by the EPA's Office of Financial Management and is unaudited.

**** Did not receive information from agency prior to preparing report.

Audit, Inspection and Evaluation Report Resolution

Table 1: OIG-issued reports with questioned costs for semiannual period ending September 30, 2017 (\$ in thousands)

Report category	No. of reports	Questioned costs *	Unsupported costs
A. For which no management decision was made by April 1, 2017 **	12	\$6,280	\$3,584
B. New reports issued during period	6	169	36
Subtotals (A + B)	18	6,449	3,620
C. For which a management decision was made during the reporting period:	10	158	99
(i) Dollar value of disallowed costs	6	64	94
(ii) Dollar value of costs not disallowed	4	94	5
D. For which no management decision was made by September 30, 2017	8	6,327	3,579

* Questioned costs include unsupported costs.

** Any difference in number of reports and amounts of questioned costs between this report and our previous semiannual report results from corrections made to data in our audit, inspection and evaluation tracking system.

Table 2: Inspector General-issued reports with recommendations that funds be put to better use for semiannual period ending September 30, 2017 (\$ in thousands)

Report Category	No. of reports	Dollar Value
A. For which no management decision was made by April 1, 2017 *	3	\$17,330
B. Which were issued during the reporting period	3	36
Subtotals (A + B)	6	17,366
C. For which a management decision was made during the reporting period:	10	144
(i) Dollar value of recommendations from reports that were agreed to by management	4	28
(ii) Dollar value of recommendations from reports that were not agreed to by management	6	116
D. For which no management decision was made by September 30, 2017	16	127,070

* Any difference in number of reports and amounts of funds put to better use between this report and our previous semiannual report results from corrections made to data in our audit, inspection and evaluation tracking system.

Audits, inspections and evaluations with no final action as of September 30, 2017, over 365 days past the date of the accepted management decision (including audits, inspections and evaluations in appeal)

Audits, inspections and evaluations	Total	Percentage
Program	60	69
Assistance agreements	7	8
Single audits	15	17
Financial statement audits	5	6
Total	87	100

Summary of Investigative Results

Summary of investigative activity during reporting period

Cases open as of April 1, 2017 *	213
Cases opened during period	51
Cases closed during period	68
Cases pending as of September 30, 2017	196
Complaints	
Complaints open as of April 1, 2017	27
Complaints opened during period	46
Complaints closed during period	47
Complaints pending as of September, 2017	26

* Adjusted from prior period.

Investigations pending by type as of September 30, 2017

	Superfund	Management	Split funded	Recovery Act	CSB	Total
Contract fraud	5	10	7	2	0	24
Grant fraud	0	15	13	6	0	34
Laboratory fraud	1	4	2	0	0	7
Employee integrity	4	28	45	0	0	77
Program integrity	1	5	5	0	0	11
Computer crimes	0	3	3	0	0	6
Threat	8	5	6	0	0	19
Other	2	5	11	0	0	18
Total	21	75	92	8	0	196

Results of prosecutive actions

	EPA OIG only	Joint *	Total
Criminal indictments/informations/complaints **	0	2	2
Convictions	0	1	1
Civil judgments/settlements/filings	0	0	0
Criminal fines and recoveries	\$7,173	\$214,500	\$221,673
Civil recoveries	\$0	\$0	\$0
Prison time	0 months	30 months	30 months
Prison time suspended	0 months	0 months	0 months
Home detention	0 months	0 months	0 months
Probation	6 months	36 months	42 months
Community service	0 hours	0 hours	0 hours

* With another federal agency.

** Sealed indictments are not included in this category.

Administrative actions

	EPA OIG only	Joint *	Total
Suspensions	0	2	2
Debarments	0	6	6
Other administrative actions	24	4	28
Total	24	12	36
Administrative recoveries	\$4,678	\$2,432	\$7,110
Cost avoidance	\$459,334	\$0	\$459,334

* With another federal agency.

Summary of investigative reports issued and referrals *

Number of investigative reports issued	20
Number of persons referred to Department of Justice for criminal prosecution	23
Number of persons referred to state and local authorities for criminal prosecution	1
Number of criminal indictments and informations resulting from any prior referrals to prosecutive authorities	2

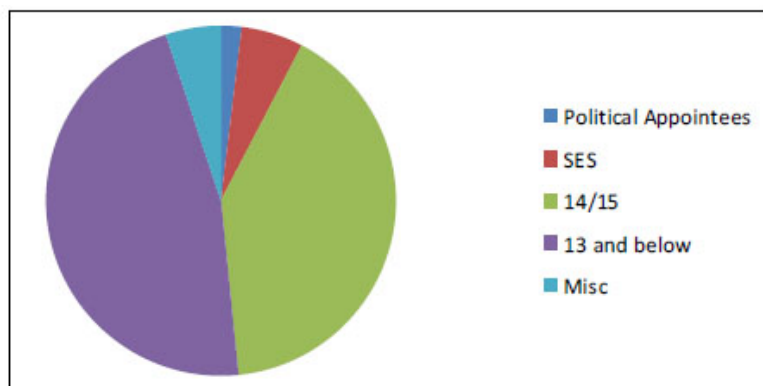
* "Investigative reports" are comprised of final reports of investigation, final summary reports, interim reports of investigation, and supplemental reports of investigation. In calculating the number of referrals, corporate entities were counted as "persons."

Employee integrity cases*

	Political appointees	SES	GS-14/15	GS-13 and below	Misc.	Total
Pending 4/1/17	3	9	63	78	13	166
Opened*	0	2	4	17	2	25
Closed*	1	3	8	21	12	45
Pending 9/30/17 **	2	9	61	72	7	151

* Integrity investigation cases involve allegations of criminal activity or serious misconduct by agency employees that could threaten the credibility of the agency, the validity of executive decisions, the security of personnel or business information entrusted to the agency, or financial loss to the agency (such as abuse of government bank cards or theft of agency funds). Allegations against former employees are included under "Miscellaneous." The chart below provides the breakdown by grade and number of employees who are the subject of employee integrity investigations.

** Pending amounts as of 9/30/17 may not add up due to investigative developments resulting in subjects being added or changed.

Breakdown, by grade and number of employees, of employee integrity cases

Appendices

Appendix 1—Reports Issued

The Inspector General Act of 1978, as amended, requires a listing, subdivided according to subject matter, of each report issued by the OIG during the reporting period. For each report, where applicable, the Inspector General Act also requires a listing of the dollar value of questioned costs and the dollar value of recommendations that funds be put to better use.

Report No.	Report	Date	Questioned Costs			Potential Monetary Benefits*
			Ineligible	Unsupported	Unreasonable	
FINANCIAL STATEMENT AUDIT REPORTS						
17-F-0228	EPA's Fiscal Years 2015 and 2014 Hazardous Waste Electronic Manifest System Fund Financial Statements	5/30/2017	\$0	\$0	\$0	\$0
17-F-0314	Fiscal Years 2015 and 2014 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund	7/10/2017	0	0	0	0
17-F-0315	Fiscal Years 2015 and 2014 Financial Statements for the Pesticide Registration Fund	7/10/2017	0	0	0	0
17-F-0363	EPA's Fiscal Years 2016 and 2015 Hazardous Waste Electronic Manifest System Fund Financial Statements	8/14/2017	0	0	0	0
17-F-0364	Fiscal Years 2016 and 2015 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund	8/14/2017	0	0	0	0
17-F-0365	Fiscal Years 2016 and 2015 Financial Statements for the Pesticide Registration Fund	8/14/2017	0	0	0	0
	TOTAL FINANCIAL STATEMENT AUDIT REPORTS = 6		\$0	\$0	\$0	\$0
NON-AUDIT REPORTS						
17-N-0219	EPA's Fiscal Year 2017 EPA Management Challenges	5/18/2017	\$0	\$0	\$0	\$0
17-N-0295	Quality Control Review of EPA OIG Reports Issued in FY 2016	6/28/2017	0	0	0	0
17-N-0342	FY 2017 U.S. Chemical Safety and Hazard Investigation Board Management Challenge	7/27/2017	0	0	0	0
17-N-0411	CIGIE Government Purchase Card Project Results for the U.S. Environmental Protection Agency	9/26/2017	0	0	0	0
	TOTAL NON-AUDIT REPORTS = 4		\$0	\$0	\$0	\$0
PERFORMANCE REPORTS						
17-P-0174	EPA Needs to Provide Leadership and Better Guidance to Improve Fish Advisory Risk Communications	4/12/2017	\$0	\$0	\$0	\$0
17-P-0183	EPA-Funded <i>What's Upstream?</i> Advocacy Campaign Did Not Violate Lobbying Prohibitions	4/24/2017	0	0	0	0
17-P-0184	Northwest Indian Fisheries Commission Complied With Most Federal Requirements but Claimed Some Unallowable Costs	4/24/2017	87,963	0	0	0
17-P-0186	Over \$774 Million of Puerto Rico State Revolving Funds at Risk	4/26/2017	0	0	0	774,000,000
17-P-0204	Downriver Community Conference Achieved Results Under Brownfields Agreement, but Unallowable Costs Were Claimed	5/3/2017	26,901	0	0	0
17-P-0205	Controls Needed to Track Changes to EPA's Compass Financials Data	5/8/2017	0	0	0	0
17-P-0212	EPA Complied With Improper Payment Legislation, but Testing Can Be Improved	5/10/2017	0	0	0	0
17-P-0249	Improved Data and EPA Oversight Are Needed to Assure Compliance With the Standards for Benzene Content in Gasoline	6/8/2017	0	0	0	0
17-P-0250	Gold King Mine Release: Inspector General Response to Congressional Requests	6/12/2017	0	0	0	0
17-P-0278	EPA Can Strengthen Its Oversight of Herbicide Resistance With Better Management Controls	6/21/2017	0	0	0	0
17-P-0294	EPA Should Assess Needs and Implement Management Controls to Ensure Effective Incorporation of Chemical Safety Research Products	6/23/2017	0	0	0	0
17-P-0303	CSB Purchase Card Program at Low Risk for Unauthorized Purchases	7/5/2017	0	0	0	0
17-P-0326	EPA Is Taking Steps to Improve State Drinking Water Program Reviews and Public Water Systems Compliance Data	7/18/2017	0	0	0	0
17-P-0343	EPA Region 5 Has Adequate Policies and Procedures for Addressing Sexual Harassment Allegations	7/31/2017	0	0	0	0

Report No.	Report	Date	Questioned Costs			Potential Monetary Benefits*
			Ineligible	Unsupported	Unreasonable	
17-P-0344	EPA Lacks Processes to Validate Whether Contractors Receive Specialized Role-Based Training for Network and Data Protection	7/31/2017	0	0	0	0
17-P-0346	EPA Needs to Institutionalize Its "Lean" Program to Reap Cost and Time Benefits	7/31/2017	0	0	0	0
17-P-0350	EPA Implemented Prior OIG Recommendations, but Additional Guidance Could Strengthen the Human Subjects Research Program	8/1/2017	0	0	0	0
17-P-0352	EPA's Voluntary WaterSense Program Demonstrated Success	8/1/2017	0	0	0	0
17-P-0355	Management Alert: Concerns Over Compliance, Accountability and Consistency Identified With EPA's Biweekly Pay Cap Waiver Process	8/9/2017	0	0	0	0
17-P-0362	Early-Outs and Buyouts Aided OIG Workforce Reduction, but Weak Management Controls Led to Misused Authority	8/14/2017	0	0	0	0
17-P-0368	Improved Management of the Brownfields Revolving Loan Fund Program Is Required to Maximize Cleanups	8/23/2017	0	2,695,878	0	10,977,000
17-P-0374	EPA Needs to Increase Oversight of Leave Bank Program to Improve Efficiency and Reduce Risk of Misuse	8/28/2017	0	0	0	0
17-P-0377	EPA's Travel Card Program at Low Risk for Unauthorized Purchases	9/6/2017	0	0	0	0
17-P-0378	Management Alert: EPA Should Promptly Reassess Community Risk Screening Tool	9/7/2017	0	0	0	0
17-P-0380	EPA's Alternative Dispute Resolution and Public Involvement Contract Needs Better Management	9/12/2017	0	0	0	34,800,000
17-P-0395	EPA Needs to Manage Pesticide Funds More Efficiently	9/18/2017	0	0	0	29,900
17-P-0396	Eleven Years After Agreement, EPA Has Not Developed Reliable Emission Estimation Methods to Determine Whether Animal Feeding Operations Comply With Clean Air Act and Other Statutes	9/19/2017	0	0	0	0
17-P-0397	EPA's Distribution of Superfund Human Resources Does Not Support Current Regional Workload	9/19/2017	0	0	0	0
17-P-0402	Region 2 Needs to Improve Its Internal Processes Over Puerto Rico's Assistance Agreements	9/25/2017	0	10,000	0	207,198
17-P-0407	Follow-Up Audit: EPA Needs to Strengthen Internal Controls Over Retention Incentives	9/26/2017	1,605	0	0	0
17-P-0408	EPA Needs to Improve Oversight of Its Audio Conference Services	9/26/2017	0	0	0	8,795,821
17-P-0409	Management Alert: EPA Has Not Initiated Required Background Investigations for Information Systems Contractor Personnel	9/27/2017	0	0	0	0
17-P-0410	Management Alert: Controls Failed to Prevent Employee From Receiving Payment in Excess of Statutory Limit	9/27/2017	0	0	0	0
17-P-0412	EPA Can Better Reduce Risks From Illegal Pesticides by Effectively Identifying Imports for Inspection and Sampling	9/28/2017	0	0	0	0
TOTAL PERFORMANCE REPORTS = 34			\$116,469	\$2,705,878	\$0	\$828,809,919

SINGLE AUDIT REPORTS

17-S-0165	Catawba Indian Nation, South Carolina – FY 2012	4/3/2017	\$0	\$0	\$0	\$0
17-S-0166	Pascagoula, Mississippi, City of – FY 2015	4/3/2017	0	0	0	0
17-S-0167	Kandiyohi, Minnesota, City of – FY 2015	4/7/2017	0	0	0	0
17-S-0168	Lanesboro, Minnesota, City of – FY 2015	4/7/2017	0	0	0	0
17-S-0169	Hayfield, Minnesota, City of – FY 2015	4/7/2017	0	0	0	0
17-S-0170	Moose Lake, Minnesota, City of – FY 2015	4/10/2017	0	0	0	0
17-S-0171	Mountain Lake, Minnesota, City of – FY 2014	4/10/2017	0	0	0	0
17-S-0172	Modesto, California, City of – FY 2015	4/10/2017	0	0	0	0
17-S-0173	San Bernardino Municipal Water Department, City of – FY 2015	4/10/2017	0	0	0	0
17-S-0175	Duluth, Minnesota, City of – FY 2015	4/12/2017	0	0	0	0
17-S-0176	Hanska, Minnesota, City of – FY 2014	4/12/2017	0	0	0	0
17-S-0177	Audubon, Minnesota, City of – FY 2015	4/12/2017	0	0	0	0
17-S-0178	Elko New Market, Minnesota, City of – FY 2015	4/12/2017	0	0	0	0
17-S-0179	Great Peninsula Conservancy, Washington – FY 2015	4/17/2017	0	0	0	0
17-S-0180	Clallam County, Public Utility District 1, Washington – FY 2015	4/17/2017	0	0	0	0
17-S-0181	Guthrie, City of, Oklahoma – FY 2015	4/17/2017	0	0	0	0
17-S-0182	Ogallala, Nebraska, City of – FY 2016	4/17/2017	0	0	0	0
17-S-0185	Honolulu, Hawaii, City and County of – FY 2015	4/21/2017	0	0	0	0
17-S-0187	Rio Linda/Elverta Community Water District, California – FY 2015	4/25/2017	0	0	0	0
17-S-0188	Partnership for the Delaware Estuary Inc. – FY 2015	4/25/2017	0	0	0	0
17-S-0189	Hazleton City Authority, Pennsylvania – FY 2016	4/26/2017	0	0	0	0
17-S-0190	New York Mills, Minnesota, City of – FY 2016	4/26/2017	0	0	0	0
17-S-0191	Chicago, Illinois, City of – FY 2015	4/26/2017	0	0	0	0
17-S-0192	North Mankato, Minnesota, City of – FY 2015	4/26/2017	0	0	0	0
17-S-0193	Perham, Minnesota, City of – FY 2015	4/27/2017	0	0	0	0
17-S-0194	Saint Paul, Minnesota, City of – FY 2015	4/27/2017	0	0	0	0

Report No.	Report	Date	Questioned Costs			Potential Monetary Benefits*
			Ineligible	Unsupported	Unreasonable	
17-S-0195	Spokane, Washington, City of – FY 2015	4/27/2017	0	0	0	0
17-S-0196	Montesano, Washington, City of – FY 2013	4/27/2017	0	0	0	0
17-S-0197	Marinette, Wisconsin, City of – FY 2015	4/27/2017	0	0	0	0
17-S-0198	East Lyme, Connecticut, Town of – FY 2015	4/27/2017	0	0	0	0
17-S-0199	Houston, Texas, City of – FY 2015	4/27/2017	0	0	0	0
17-S-0200	Cranston, Rhode Island, City of – FY 2015	4/27/2017	0	0	0	0
17-S-0201	Peterborough, New Hampshire, Town of – FY 2015	4/27/2017	0	0	0	0
17-S-0202	Snoqualmie Indian Tribe, Washington – FY 2015	4/28/2017	0	0	0	0
17-S-0203	Florida Rural Water Association, Florida – FY 2016	4/28/2017	0	0	0	0
17-S-0206	Elko Band Council, Nevada – FY 2014	5/4/2017	7,601	0	0	0
17-S-0207	Williamsburg Municipal Authority, Pennsylvania – FY 2015	5/4/2017	0	0	0	0
17-S-0208	McKeesport Municipal Authority, Pennsylvania – FY 2015	5/4/2017	0	0	0	0
17-S-0209	East Palo Alto, City of, California – FY 2015	5/5/2017	0	0	0	0
17-S-0210	Cayuga, Village of, New York – FY 2015	5/5/2017	0	0	0	0
17-S-0211	Hawthorn Redbank Municipal Authority, Pennsylvania – FY 2015	5/5/2017	0	0	0	0
17-S-0213	Carson City, Nevada, City of – Y 2015	5/9/2017	0	0	0	0
17-S-0214	Altus, City of, Oklahoma – FY 2015	5/9/2017	0	0	0	0
17-S-0215	Bethlehem, City of, Pennsylvania – FY 2015	5/9/2017	0	0	0	0
17-S-0216	St. Cloud, Minnesota, City of – FY 2015	5/9/2017	0	0	0	0
17-S-0217	St. Francis, Minnesota, City of – FY 2015	5/9/2017	0	0	0	0
17-S-0218	Two Harbors, Minnesota, City of – FY 2015	5/9/2017	0	0	0	0
17-S-0220	Minnesota Rural Water Association, Inc., Minnesota – FY 2015	5/22/2017	0	0	0	0
17-S-0221	Fairmont, Town of, Oklahoma – FY 2015	5/22/2017	0	0	0	0
17-S-0222	Western Lake Superior Sanitary District, Minnesota – FY 2015	5/22/2017	0	0	0	0
17-S-0223	Havasupai Tribe, Arizona – FY 2015	5/22/2017	0	0	0	0
17-S-0224	Bay County, Michigan – FY 2015	5/22/2017	0	0	0	0
17-S-0225	Huron, Michigan, Charter Township of – FY 2015	5/23/2017	0	0	0	0
17-S-0226	Sunrise Beach, Missouri, Village of – FY 2015	5/25/2017	0	0	0	0
17-S-0227	Tri-County Water Authority, Missouri – FY 2015	5/25/2017	0	0	0	0
17-S-0229	Linn, Missouri, City of – FY 2015	5/25/2017	0	0	0	0
17-S-0230	Sac & Fox Tribe of the Mississippi in Iowa, Iowa – FY 2015	5/25/2017	0	4,480	0	0
17-S-0231	Wadena, Minnesota, City of – FY 2015	5/25/2017	0	0	0	0
17-S-0232	Warren, Minnesota, City of – FY 2015	5/25/2017	0	0	0	0
17-S-0233	Timbisha Shoshone Tribe, California – FY 2014	5/25/2017	47,867	0	0	0
17-S-0234	Woodland, California, City of – FY 2015	5/25/2017	0	0	0	0
17-S-0235	Davis, City of, Oklahoma, – FY 2014	5/30/2017	0	0	0	0
17-S-0236	Pennsylvania, Commonwealth of – FY 2016	5/30/2017	0	0	0	0
17-S-0237	Commonwealth Utilities Corporation, MP – FY 2015	5/30/2017	0	0	0	0
17-S-0238	Akron, Ohio, City of – FY 2015	5/30/2017	0	0	0	0
17-S-0239	New Mexico Finance Authority, New Mexico – FY 2016	5/30/2017	0	0	0	0
17-S-0240	Arcadia, Florida, City of – FY 2015	5/31/2017	0	0	0	0
17-S-0241	Texas, State of – FY 2016	5/31/2017	0	0	0	0
17-S-0242	Nebraska, State of – FY 2016	5/31/2017	0	0	0	0
17-S-0243	New Jersey, State of – FY 2016	5/31/2017	0	0	0	0
17-S-0244	Tennessee, State of – FY 2016	5/31/2017	0	0	0	0
17-S-0245	Lawton, Oklahoma, City of – FY 2014	6/2/2017	0	0	0	0
17-S-0246	Sheridan, Wyoming, City of – FY 2015	6/2/2017	0	0	0	0
17-S-0247	Ute Mountain Ute Tribe, Colorado, Department of Tribal Program and Administration – FYs 2014 and 2015	6/2/2017	3,118	304	0	0
17-S-0248	Ledyard, Connecticut, Town of – FY 2015	6/5/2017	0	0	0	0
17-S-0251	Big Horn Regional Joint Power Board, Wyoming – FY 2015	6/7/2017	0	0	0	0
17-S-0252	Central Wyoming Regional Water System Joint Power Board, Wyoming – FY 2015	6/7/2017	0	0	0	0
17-S-0253	Delaware Nation, Oklahoma – FY 2015	6/7/2017	0	0	0	0
17-S-0254	Barnes Rural Water District, North Dakota – FY 2015	6/7/2017	0	0	0	0
17-S-0255	Tekoa, Washington, City of – FY 2014	6/7/2017	0	0	0	0
17-S-0256	Bothell, Washington, City of – FY 2014	6/7/2017	0	0	0	0
17-S-0257	Selah, Washington, City of – FY 2014	6/7/2017	0	0	0	0
17-S-0258	Skowhegan, Maine, Town of – FY 2016	6/8/2017	0	0	0	0
17-S-0259	Cumberland County Water District, Kentucky – FY 2015	6/8/2017	0	0	0	0
17-S-0260	Maine, State of – FY 2016	6/8/2017	0	0	0	0
17-S-0261	New Hampshire, State of – FY 2016	6/8/2017	0	0	0	0
17-S-0262	Honolulu Board of Water Supply, Hawaii, City & County of – FY 2016	6/8/2017	0	0	0	0
17-S-0263	Pittsburgh Water and Sewer Authority, Pennsylvania – FY 2015	6/8/2017	0	0	0	0
17-S-0264	Lemoyne, Pennsylvania, Municipal Authority of – FY 2015	6/8/2017	0	0	0	0
17-S-0265	Wisconsin, State of FY 2016	6/8/2017	0	0	0	0

Report No.	Report	Date	Questioned Costs			Potential Monetary Benefits*
			Ineligible	Unsupported	Unreasonable	
17-S-0266	Northwest Rural Water District, Wyoming – FY 2015	6/12/2017	0	0	0	0
17-S-0267	Medicine Bow, Wyoming, Town of – FY 2015	6/12/2017	0	0	0	0
17-S-0268	Kobuk, Alaska, Native Village of – FY 2014	6/14/2017	0	0	0	0
17-S-0269	New Holstein Utilities and Sewer Utility, Wisconsin – FY 2015	6/15/2017	0	0	0	0
17-S-0270	Kearny Municipal Utility Authority, New Jersey – FY 2015	6/15/2017	0	0	0	0
17-S-0271	Pompton Lakes Municipal Utilities Authority, New Jersey – FY 2016	6/15/2017	0	0	0	0
17-S-0272	North Hempstead, New York, Town of – FY 2015	6/15/2017	0	0	0	0
17-S-0273	Biron, Wisconsin, Village of – FY 2015	6/15/2017	0	0	0	0
17-S-0274	Ascutney Fire District No. 2, Vermont – FY 2015	6/15/2017	0	0	0	0
17-S-0275	Puerto Rico Department of Agriculture, Commonwealth of – FY 2016	6/15/2017	110,695	0	0	0
17-S-0276	Boone County Regional Sewer District, Missouri – FY 2016	6/16/2017	0	0	0	0
17-S-0277	Jasper County, Missouri – FY 2015	6/16/2017	0	0	0	0
17-S-0279	Indian Township Tribal Government, Maine – FY 2015	6/20/2017	0	0	0	0
17-S-0280	Holyoke, Massachusetts, City of – FY 2015	6/20/2017	0	0	0	0
17-S-0281	Maple Shade, New Jersey, Township of – FY 2015	6/20/2017	0	0	0	0
17-S-0282	Point Pleasant, New Jersey, Borough of – FY 2015	6/20/2017	0	0	0	0
17-S-0283	Philadelphia, New York, Village of – FY 2015	6/20/2017	0	0	0	0
17-S-0284	Capon Bridge, West Virginia, Town of – FY 2015	6/20/2017	0	0	0	0
17-S-0285	St. Joseph, Missouri, City of – FY 2016	6/20/2017	0	0	0	0
17-S-0286	Chapmanville, West Virginia, Municipality of – FY 2015	6/20/2017	0	0	0	0
17-S-0287	Gate City, Virginia, Town of – FY 2015	6/20/2017	0	0	0	0
17-S-0288	Porter-Tower Joint Municipal Authority, Pennsylvania – FY 2014	6/20/2017	0	0	0	0
17-S-0289	Batesville, City of, Arkansas – FY 2015	6/20/2017	0	0	0	0
17-S-0290	Strong Water and Sewer Fund, Arkansas, City of – FY 2015	6/20/2017	0	0	0	0
17-S-0291	Red Lion Municipal Authority, Pennsylvania – FY 2014	6/21/2017	0	0	0	0
17-S-0292	Bryant, Arkansas, Water and Wastewater Department – FY 2014	6/21/2017	0	0	0	0
17-S-0293	Madison County Industrial Development and Building Authority, Georgia – FY 2015	6/21/2017	0	0	0	0
17-S-0296	Winchester, Connecticut, Town of, FY 2015	6/28/2017	0	0	0	0
17-S-0297	Reading, Pennsylvania, City of – FY 2015	6/28/2017	0	0	0	0
17-S-0298	Lyons, Illinois, Village of – FY 2015	6/28/2017	0	0	0	0
17-S-0299	Oak Lawn, Illinois, Village of – FY 2015	6/28/2017	0	0	0	0
17-S-0300	Kingwood Sanitary Board, West Virginia – FY 2015	6/29/2017	0	0	0	0
17-S-0301	Philippi, West Virginia, City of – FY 2015	6/29/2017	0	0	0	0
17-S-0302	St. Marys, West Virginia, City of – FY 2014	6/29/2017	0	0	0	0
17-S-0304	War, West Virginia, Municipality of – FY 2014	6/30/2017	0	0	0	0
17-S-0305	Woods Hole Oceanographic Institution, Massachusetts – FY 2015	6/30/2017	0	0	0	0
17-S-0306	Old Town Water District, Maine – FY 2016	6/30/2017	0	0	0	0
17-S-0307	South Carolina, State of – FY 2016	6/30/2017	0	0	0	0
17-S-0308	Puerto Rico Environmental Quality Board, Commonwealth – FY 2016	6/30/2017	0	0	0	0
17-S-0309	Taylor County Commission, West Virginia – FY 2015	6/30/2017	0	0	0	0
17-S-0310	Bradford Sanitary Authority, Pennsylvania – FY 2015	6/30/2017	0	0	0	0
17-S-0311	Capital Region Water, Pennsylvania – FY 2015	6/30/2017	0	0	0	0
17-S-0312	Clinton, Arkansas, City of – FY 2015	7/3/2017	0	0	0	0
17-S-0313	Altoona Water Authority, Pennsylvania – FY 2015	7/3/2017	0	0	0	0
17-S-0316	Lancaster, Pennsylvania, City of – FY 2015	7/10/2017	0	0	0	0
17-S-0317	Glendale Valley Municipal Authority, Pennsylvania – FY 2015	7/10/2017	0	0	0	0
17-S-0318	Wood Dale, Illinois, City of – FY 2016	7/10/2017	0	0	0	0
17-S-0319	Bay Lake Regional Planning Commission, Wisconsin – FY 2016	7/10/2017	0	0	0	0
17-S-0320	Puerto Rico, Puerto Rico, University of – FY 2015	7/10/2017	0	0	0	0
17-S-0321	Atwater, Minnesota, City of – FY 2015	7/13/2017	0	0	0	0
17-S-0322	Bay City, Michigan, City of – FY 2016	7/13/2017	0	0	0	0
17-S-0323	Brown County Water Utility, Inc., Indiana – FY 2016	7/13/2017	0	0	0	0
17-S-0324	Central Brown County Water Authority, Wisconsin – FY 2015	7/13/2017	0	0	0	0
17-S-0325	Central State University, Ohio – FY 2016	7/13/2017	0	0	0	0
17-S-0327	Bayfield, Wisconsin, City of – FY 2015	7/18/2017	0	0	0	0
17-S-0328	Brillion, Wisconsin, City of – FY 2015	7/18/2017	0	0	0	0
17-S-0329	Burton, Michigan, City of – FY 2016	7/18/2017	0	0	0	0
17-S-0330	Colby, Wisconsin, City of – FY 2015	7/18/2017	0	0	0	0
17-S-0331	Evansville, Indiana, City of – FY 2015	7/18/2017	0	0	0	0
17-S-0332	Oakland County, Michigan – FY 2016	7/18/2017	0	0	0	0
17-S-0333	Harbor Development Commission, Massachusetts – FY 2015	7/18/2017	0	0	0	0
17-S-0334	Stonycreek Township, Pennsylvania – FY 2016	7/18/2017	0	0	0	0
17-S-0335	Big Bend Water Authority, Florida – FY 2015	7/18/2017	0	0	0	0
17-S-0336	Anchorage, Alaska, Municipality of – FY 2015	7/20/2017	0	0	0	0
17-S-0337	Klawock, Alaska, City of – FY 2015	7/21/2017	0	0	0	0

Report No.	Report	Date	Questioned Costs			Potential Monetary Benefits*
			Ineligible	Unsupported	Unreasonable	
17-S-0338	Chalkyitsik, Alaska, Native Village of – FY 2015	7/21/2017	0	0	0	0
17-S-0339	Sitka Tribe of Alaska – FY 2015	7/21/2017	0	0	0	0
17-S-0340	Carlos, Minnesota, City of – FY 2016	7/25/2017	0	0	0	0
17-S-0341	Goshen, Indiana, City of – FY 2014	7/25/2017	0	0	0	0
17-S-0345	Sweetwater, Florida, City of – FY 2015	7/27/2017	0	0	0	0
17-S-0347	Dilley, Texas, City of – FY 2015	7/28/2017	0	0	0	0
17-S-0348	Thomaston, Georgia, City of – FY 2015	7/28/2017	0	0	0	0
17-S-0349	McAllen, City of, Texas – FY 2016	7/28/2017	0	0	0	0
17-S-0351	Dowagaic, Michigan, City of – FY 2016	7/28/2017	0	0	0	0
17-S-0353	Welch, West Virginia, City of – FY 2016	7/31/2017	0	0	0	0
17-S-0354	North Manchester, Town of, Indiana – FY 2014	8/8/2017	0	0	0	0
17-S-0356	Jay, Town of, Vermont – FY 2014	8/8/2017	0	0	0	0
17-S-0357	Ville Platte, City of, Louisiana – FY 2016	8/9/2017	0	0	0	0
17-S-0358	U.S. Virgin Islands Waste Management Authority – FY 2016	8/9/2017	0	0	0	0
17-S-0359	Allen County Soil and Water Conservation District, Indiana – FY 2014	8/9/2017	0	0	0	0
17-S-0360	Westlake, City of, Louisiana – FY 2016	8/9/2017	0	0	0	0
17-S-0361	Southwest Region Planning Commission, New Hampshire – FY 2015	8/9/2017	0	0	0	0
17-S-0366	Gramercy, Town of, Louisiana – FY 2016	8/14/2017	0	0	0	0
17-S-0367	Brownsburg, Indiana, Town of – FY 2013	8/21/2017	0	0	0	0
17-S-0369	Middlebury, Indiana, Town of – FY 2014	8/23/2017	0	0	0	0
17-S-0370	Montgomery County, Indiana – FY 2014	8/23/2017	0	0	0	0
17-S-0371	South Suburban Mayors and Managers Association, Illinois – FY 2015	8/23/2017	0	0	0	0
17-S-0372	Tell City, Indiana, City of – FY 2014	8/24/2017	0	0	0	0
17-S-0373	Goshute Reservation, Utah, Confederated Tribes of – FY 2015	8/24/2017	0	0	0	0
17-S-0375	American Samoa Power Authority, American Samoa – FY 2016	8/25/2017	0	0	0	0
17-S-0376	Hayden Lake Recreational Water and Sewer District, Idaho – FY 2014	8/28/2017	0	0	0	0
17-S-0379	U.S. Virgin Islands, Government of – FY 2016	9/8/2017	0	0	0	0
17-S-0381	Raytown, Missouri, City of – FY 2014	9/8/2017	0	0	0	0
17-S-0382	Tyonek, Alaska, Native Village of – FY 2014	9/8/2017	0	31,565	0	0
17-S-0383	Westville, Indiana, Town of – FY 2014	9/8/2017	0	0	0	0
17-S-0384	Brewton, Alabama, City of – FY 2016	9/11/2017	0	0	0	0
17-S-0385	Dothan, Alabama, City of – FY 2016	9/11/2017	0	0	0	0
17-S-0386	Dale County Water Authority, Inc., Alabama – FY 2016	9/11/2017	0	0	0	0
17-S-0387	Helena, The Utilities Board of the City of, Alabama – FY 2016	9/12/2017	0	0	0	0
17-S-0388	Marianna, Florida, City of – FY 2016	9/12/2017	0	0	0	0
17-S-0389	Melbourne, Florida, City of – FY 2016	9/13/2017	0	0	0	0
17-S-0390	North Miami Beach, Florida, City of – FY 2016	9/13/2017	0	0	0	0
17-S-0391	Daytona Beach, Florida, City of – FY 2016	9/13/2017	0	0	0	0
17-S-0392	Eatonville, Florida, Town of – FY 2016	9/13/2017	0	0	0	0
17-S-0393	Orfordville, Wisconsin, Village of – FY 2015	9/14/2017	0	0	0	0
17-S-0394	Wrightstown, Wisconsin, Village of – FY 2016	9/14/2017	0	0	0	0
17-S-0398	Illinois, University of – FY 2016	9/19/2017	0	0	0	0
17-S-0399	Lawrence, New York, Village of – FY 2013	9/19/2017	0	0	0	0
17-S-0400	Decatur, Illinois, Sanitary District of – FY 2016	9/20/2017	0	0	0	0
17-S-0401	Addison, Illinois, Village of – FY 2016	9/20/2017	0	0	0	0
17-S-0403	Forreston, Illinois, Village of – FY 2016	9/20/2017	0	0	0	0
17-S-0404	Monticello, Indiana, City of – FY 2015	9/21/2017	0	0	0	0
17-S-0405	North Vernon, Indiana, City of – FY 2015	9/21/2017	0	0	0	0
17-S-0406	Floyds Knobs Water Company Inc. Indiana – FY 2016	9/21/2017	0	0	0	0
17-S-0413	Alaska, State of – FY 2016	9/26/2017	0	0	0	0
TOTAL SINGLE AUDIT REPORTS = 205			\$169,281	\$36,349	\$0	\$0
TOTAL REPORTS ISSUED = 249			\$285,750	\$2,742,227	\$0	\$828,809,919

* To ensure clarity and be consistent with the language used in the OIG's audit and evaluation reports, the column title has been changed from "Federal Recommended Efficiencies" to "Potential Monetary Benefits." The information reported under this column heading remains unchanged and represents the dollar value of recommendations that funds be put to better use as defined by the Inspector General Act, 5 U.S.C. Appendix 5(f)(4), including recommendations for cost avoidance savings.

Appendix 2—Reports Issued Without Management Decisions

For Reporting Period Ended September 30, 2017

Section 5(a)(10)(B) of the Inspector General Act of 1978, as amended, requires a summary of each audit, inspection and evaluation report issued during the reporting period for which no establishment comment was returned within 60 days of providing the report to the establishment. The literal language of Section 5(a)(10)(B) requests the OIG to track reports issued prior to commencement of the reporting period. However, given that this provision was intended to codify the February 27, 2015, semiannual requests from Senators Grassley and Johnson, the OIG interprets this provision to apply to reports within the semiannual period. There were no reports for which we did not receive a response within 60 days during the semiannual period.

Section 5(a)(10)(A) of the Inspector General Act of 1978, as amended, requires a summary of each audit, inspection and evaluation report issued before the commencement of the reporting period for which no management decision had been made by the end of the reporting period, an explanation of the reasons such management decision had not been made, and a statement concerning the desired timetable for achieving a management decision on each such report. Office of Management and Budget Circular A-50 requires resolution within 6 months of a final report being issued. In this section, we report on audits and evaluations with no management decision or resolution within 6 months of final report issuance. In the summaries below, we note the agency's explanation of the reasons a management decision has not been made as of September 30, 2017.

Office of Grants and Debarment

Report No. 16-S-0291, Alliance to Save Energy, District of Columbia – FY 2014, August 24, 2016

Summary: The Alliance to Save Energy conducts activities under agreements for which the resource provider does not receive commensurate benefits, and for which the related revenue should be accounted for as a contribution transaction; these agreements have been accounted for as exchange transactions. The alliance's lease agreements for offices in Washington, D.C., were not sufficiently analyzed to determine the appropriate accounting for leasehold improvements and deferred lease incentives. The same individual responsible for receiving payments is also responsible for recording the payments in the general ledger and for making physical bank deposits, and the general ledger entries are not reviewed and approved before being posted. Employees were reimbursed for credit card charges even when receipts or other evidence justifying the expenses were not provided. General journal (adjusting) entries were posted to the general ledger during the year without evidence of proper review and approval.

Agency Explanation: No explanation was provided by the agency.

Region 7—Regional Administrator

Report No. 16-S-0151, Nebraska, State of – FY 2015, April 27, 2016

Summary: As part of the calendar year 2014 attestation examination, the single auditor noted that the agency did not maintain adequate documentation to support federal charges for employees. During the calendar year 2014 attestation of the agency, the single auditor noted multiple federal issues with payroll allocation. The single auditor questioned \$59,868, which included \$18,751 for the EPA assistance agreement Performance Partnership Grants. Questioned costs noted were for salaries only; related employee benefits, including health insurance and retirement, were not included in these totals but would also be unallowable. Some employees documented leave used only; some coded all of their time to general administrative work codes that did not reflect the split between federal and state programs; and other employees simply coded fewer hours to the grants than what were actually being charged.

Agency Explanation: Region 7 reviewed actions taken by the U.S. Department of Agriculture to address this finding. The department had a system in place to document employee time by project/activity. However, as the auditors noted, three staff members who worked a portion of their time on pesticides enforcement coded their time to an incorrect code. Corrective actions were taken and work documentation was used to substantiate the charges to the EPA. The management decision letter was to be issued upon receipt of the 2016 State of Nebraska Single Audit Report and review of prior period findings to ensure corrective actions were properly implemented, however the 2016 report was not conclusive, therefore, additional verification will be conducted. The desired timetable for achieving a management decision is September 2018.

Region 8—Regional Administrator**Report No. 12-1-0560, Cheyenne River Sioux Tribe, September 24, 2007**

Summary: The tribe did not comply with the financial and program management standards under the Code of Federal Regulations and Office of Management and Budget Circular A-87. We questioned \$3,101,827 of the \$3,736,560 in outlays reported. The tribe's internal controls were not sufficient to ensure that outlays reported complied with federal cost principles, regulations and grant conditions. In some instances, the tribe also was not able to demonstrate that it had completed all work under the agreements and had achieved the intended results.

Agency Explanation: No explanation was provided by the agency.

Report No. 16-S-0182, Denver Urban Renewal Authority, Colorado – FY 2014, May 19, 2016

Summary: The auditors tested two quarterly reports and found that certain information in the reports was inaccurate when reported to the EPA. The authority failed to report under the Federal Financial Assistance Transparency Act or register in the Federal Subaward Reporting System in the month following when the grant obligation was made.

Agency Explanation: No explanation was provided by the agency.

Report No. 17-S-0115, Anaconda-Deer Lodge County, Montana – FY 2015, February 23, 2017

Summary: The auditor disclosed six financial statement findings and one federal award finding that pertained to EPA assistance agreement, Catalogue of Federal Domestic Assistance No. 66.802, Anaconda Superfund Cooperative Agreement.

Agency Explanation: No explanation was provided by the agency.

Region 9—Regional Administrator**Report No. 13-3-0159, Summit Lake Paiute Tribe, Nevada – FY 2010, February 19, 2013**

Summary: The tribe did not file or maintain documentation of compliance for annual reports. Also, the required SF 425 report did not cover the correct period. A similar finding was noted in the prior year audit report. The tribe recorded deferred revenues in the amount of \$804,104 and only \$150,416 in available cash. The single auditor questioned \$653,688. A similar finding was noted in the prior year audit report. The tribe's operating practices did not reflect the processes described in the approved policies and procedures manual. The tribe did not properly reconcile its SF 425 report to the general ledger for certain awards and the single auditor questioned \$20,556. The single auditor also questioned \$76,216 involving amounts paid to the General Assistance Program Director.

Agency Explanation: Region 9 has been working with the tribe and waiting for tribal council to confirm a date for a teleconference. A management decision letter is pending upon the outcome of the decision for the FY 2008 and FY 2009 appeals.

Report No. 13-3-0160, Summit Lake Paiute Tribe, Nevada – FY 2011, February 19, 2013

Summary: The tribe did not file the quarterly narratives for the General Assistance Program. Furthermore, the tribe was unable to locate documentation for two quarterly SF 425 reports. There were no formalized controls regarding the security of the payroll stamp. Also, the single auditor noted issues related to pay rates. A similar finding was noted in the prior year audit report. Budgets prepared excluded the carry-forward amounts from prior periods. Several transactions were not supported by a purchase order or other type of approval prior to the expenditure being made. One transaction charged to travel in the amount of \$2,877 did not appear to be valid and appropriate for the granting requirements, and the single auditors questioned that amount.

Agency Explanation: Region 9 has been working with the tribe and waiting for tribal council to confirm a date for a teleconference. A management decision letter is pending upon the outcome of the decision for the FY 2008 and FY 2009 appeals.

Report No. 14-3-0248, City of Richmond, California – FY 2012, May 8, 2014

Summary: The review found that the Schedule of Expenditures of Federal Awards initially provided for audit was materially misstated, and the prior year schedule did not include expenditures for all prior year programs. As the single auditors began tracing the reported amounts to supporting documentation and comparing the grants listed to the prior year schedule, the single auditors noted a number of material discrepancies. One of the significant errors noted on the original schedule pertained to the Brownfield Assessment and Cleanup Cooperative Agreements, which was included with expenditures of \$262,000; it was discovered that expenditures for FY 2011 had not been included in the prior year schedule and expenditures for FYs 2011 and 2012 of \$906,000 were subsequently reported on the schedule. The single auditors also noted that expenditures for the Brownfield Revolving Loan Fund Cooperative Agreement and Brownfield Cleanup Cooperative Agreement were incurred after the grant project periods. Also, the city did not provide documentation to demonstrate compliance with the grant's Quality Assurance Plan requirements. On May 5, 2014, the OIG reviewed grant information. The city made four drawdowns totaling \$600,000 (project cost) after the budget and project end dates, but the OIG questioned the \$600,000 as unsupported.

Agency Explanation: No explanation was provided by the agency.

**Total reports issued before reporting period for which
no management decision had been made as of September 30, 2017 = 8**

Appendix 3—Reports With Corrective Action Not Completed

In compliance with reporting requirements of Sections 5(a)(3) and 5(a)(10)(C) of the Inspector General Act of 1978, as amended, we are to identify each significant recommendation described in previous semiannual reports on which corrective action has not been completed, and a summary of each audit, inspection and evaluation report for which there are any outstanding unimplemented recommendations. We are also to identify the aggregate potential cost savings of the unimplemented recommendations.

This appendix contains separate tables of unimplemented recommendations for the EPA and CSB from 2001 to March 31, 2017.

There is a total of 65 current and open unimplemented recommendations for the EPA with a total potential cost savings of \$109.23 million, of which \$0 was sustained by the agency. Sustained cost is the dollar value of questioned costs, recommended efficiencies or cost savings identified by the OIG during an audit/evaluation and agreed to in whole or in part by the agency. Once the agency sustains a recommendation and any dollar value associated with the recommendation, the agency then moves to recover the money. There were \$0.40 million cost savings for the CSB.

Below is a listing of the responsible EPA offices that have recommendations included in the following tables. While a recommendation may be listed as unimplemented, the agency may be on track to complete agreed-upon corrective actions by the planned due date. A reason for delay is only shown for those recommendations that are past their original planned completion date. The information regarding reason for delay was provided by the agency and was not verified by the OIG.

Responsible EPA Offices:

OA	Office of the Administrator
OAR	Office of Air and Radiation
OARM	Office of Administration and Resources Management
OCFO	Office of the Chief Financial Officer
OCSPP	Office of Chemical Safety and Pollution Prevention
OECA	Office of Enforcement and Compliance Assurance
OGD	Office of Grants and Debarment
OEI	Office of Environmental Information
OLEM	Office of Land and Emergency Management
ORD	Office of Research and Development
OW	Office of Water
Region 2	
Region 6	
Region 9	

EPA Reports With Past Due Unimplemented Recommendations

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)	Reason for Delay
Fraud Controls for EPA's Contract Laboratory Program Are Adequate, but Can Be Strengthened With Formal Risk Assessment and Investigative Information Sharing 17-P-0119 03/06/17	OLEM	1. Conduct and document a formal risk assessment of the EPA's Contract Laboratory Program to determine the adequacy of internal controls currently in place, and determine whether any additional controls are needed to mitigate detected risks.	09/30/17	\$0	\$0	Additional time is needed to allow OLEM to review data. New completion date is 11/30/17.
Backlog of Leaking Underground Storage Tank Cleanups in Indian Country Has Been Reduced, but EPA Needs to Demonstrate Compliance With Requirements 17-P-0118 03/06/17	OLEM	1. Document how the process and criteria the EPA uses to give priority to those Leaking Underground Storage Tank releases that present the greatest threat to human health and the environment comply with the Energy Policy Act of 2005, Section 1529, including how funding decisions for cleanup activities prioritize these releases, and communicate this with the regions. 2. Once a process and criteria for prioritizing are documented, develop a tool or mechanism to track each Leaking Underground Storage Tank site in Indian country according to the EPA's prioritization criteria. 2.2 As part of the development of the new databases for the Underground Storage sites in Indian Country, the EPA will evaluate options to determine whether it is feasible and affordable to track the funding decisions for Leaking Underground Storage Tank- funded sites.	09/30/17 09/30/17	\$0	\$0	Additional time is needed to finalize the preparation and receive approvals. New proposed completion date is 10/31/17.
Congressionally Requested Audit: EPA Needs to Improve Processes for Preserving Text Messages as Federal Records 17-P-0062 12/21/16	OA	1. Require the Office of Congressional and Intergovernmental Relations to document formal procedures for responding to congressional requests for records, including text records.	08/30/17	\$0	\$0	Delay is due to coordination required between the Office of Congressional and Intergovernmental Relations and OEI. Discussion are being held between the offices to determine expected completion.

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)	Reason for Delay
EPA's Fiscal Years 2016 and 2015 Consolidated Financial Statements 17-F-0046 11/15/16	OCFO	2. Modify the accounting model in Compass Financials to properly record all special account receivables and collections as unearned revenue, and reduce the unearned revenue and recognize earned revenue as expenses are incurred. 3. Prepare a comprehensive quarterly reconciliation of Superfund special accounts general ledger balances to the special accounts database detail.	03/31/17 12/31/16	\$0	\$0	In preparation for year-end processing, configuration of the posting Compass models is on hold until 02/28/18. In preparation for year-end processing, configuration of the posting Compass models is on hold until 03/31/18.
EPA Regional Offices Need to More Consistently Conduct Required Annual Reviews of Clean Water State Revolving Funds 16-P-0222 07/07/16	OW	8. Evaluate regional approaches to conducting the annual reviews of Clean Water State Revolving Fund programs, and address issues to ensure regions perform consistent reviews in accordance with the annual review guidance.	09/30/16	\$0	\$0	Currently under review by the State Revolving Fund Branch.
Hawaii Department of Health Needs to Reduce Open Grants and Unspent Funds 16-P-0218 06/28/16	Region 9	1. Reevaluate the status of the fundable projects and Hawaii Department of Health's progress on implementing the corrective action plan items prior to awarding the FY 2016 allotment of \$8,312,000 and any future award. The reevaluation should continue until Hawaii Department of Health meets the agency's funding utilization target.	07/31/17	\$8.312	\$0	EPA will meet with the Hawaii Department of Health by the end of the first quarter of FY 2018 to negotiate revised target date of corrective actions.
EPA Region 9 Needs to Improve Oversight Over Commonwealth of the Northern Mariana Islands Consolidated Cooperative Agreements 16-P-0207 06/20/16	Region 9	2. Disallow and recover the \$402,197 in Commonwealth Utilities Corporation unsupported labor costs unless Commonwealth Utilities Corporation provides support that complies with 2 CFR Part 225, Appendix B, Section 8.h, requirements and Consolidated Cooperative Agreement terms.	09/30/17	\$0.402	\$0	Region 9 management is still reviewing options for deviation from headquarters OGD. Region 9 plans to revise the corrective actions and will notify the OIG.
EPA Region 9 Needs to Improve Oversight Over Guam's Consolidated Cooperative Agreements 16-P-0166 05/09/16	Region 9	2. Verify the program income received by the Guam Legislature for Guam Environmental Protection Agency-generated activities from 2010 to when the Guam Legislature relinquishes control. Take appropriate action to recover program income funding still controlled	09/30/16	\$2.015	\$0	The program office is working with the Guam Environmental Protection Agency to obtain relevant documents, and will make a determination after review.

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)	Reason for Delay
	Region 9	by the Guam Legislature up to \$2,015,719. 3. For the period from FY 2010 to when the Guam Legislature relinquishes control, obtain and review detailed Guam Environmental Protection Agency transactions for program income receipts and expenditures for all program income funds to verify expenditures are allowable costs per 40 CFR Part 31, and take appropriate action to recover unallowable costs.	09/30/17			The program office is working with the Guam Environmental Protection Agency to obtain relevant documents and will make a determination after review.
Drinking Water: EPA Needs to Take Additional Steps to Ensure Small Community Water Systems Designated as Serious Violators Achieve Compliance 16-P-0108 03/22/16	Region 2	2. Include in Region 2 formal enforcement orders information about how noncompliant systems can access compliance assistance resources available through the coordinating committee established in Recommendation 1, and request Puerto Rico Department of Health to include this information in its formal enforcement orders.	03/31/17	\$0	\$0	The Coordinating Committee is recruiting additional members and resources to join, to achieve an integrated and multisectoral strategy for the identification, proper planning and operation of these systems. Once this strategy is adopted, the attachment (compliance assistant resources list) will be updated with the new information. The revised estimated completion date is 12/31/17.
EPA Needs to Improve the Recognition and Administration of Cloud Services for the Office of Water's Permit Management Oversight System 15-P-0295 09/24/15	OW	4. Develop and implement an approved system authorization package (i.e., a risk assessment, System Security Plan, and Authorization to Operate), and perform annual security assessments for the Permit Management Oversight System application	05/31/16	\$0	\$0	
Incomplete Contractor Systems Inventory and a Lack of Oversight Limit EPA's Ability to Facilitate IT Governance 15-P-0290 09/21/15	OEI	5. Implement the recommendation of the EPA's Information Security Task Force to manage the vulnerability management program.	09/30/17	\$0	\$0	

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)	Reason for Delay
Audit of EPA's Fiscal Years 2014 and 2013 (Restated) Consolidated Financial Statements 15-1-0021 11/17/14	OCFO	<p>5. Improve and maintain support for how EPA lab renovation projects are funded.</p> <p>6. Review funding sources of all current and future lab renovations to ensure correct funding is utilized.</p> <p>7. Develop policies and procedures for capital improvements/betterments to real property, specifically, to address EPA lab renovations which could bulk purchases of equipment and funding from agency program appropriations other than the Buildings & Facility appropriation.</p>	03/31/16	\$0	\$0	For Recommendations 5 through 7, the draft policy has been completed; however, need to conduct OCFO key stakeholder review. Revised due date 02/28/18.
Enhanced EPA Oversight Needed to Address Risks from Declining Clean Air Act Title V Revenues 15-P-0006 10/20/14	OAR	<p>1. Assess whether the EPA's 1993 fee schedule guidance sufficiently addresses current program issues and requirements related to how Title V fees should be collected, retained, allocated and used. Revise the fee guidance as necessary and re-issue to EPA regions.</p> <p>2. Issue guidance requiring EPA regions to periodically obtain and assess authorized state and local permitting authorities' Title V program revenues, expenses and accounting practices to ensure that permitting authorities collect sufficient Title V revenues to cover Title V program costs.</p> <p>3. Establish a fee oversight strategy, including a hierarchy of actions and related timeframes, to ensure that EPA regions take consistent and timely actions to identify and address violations of 40 CFR Part 70 Title V fee revenues, expenses and accounting practices.</p>	<p>09/30/17</p> <p>09/30/17</p> <p>09/30/17</p>	\$0	\$0	Revised completion dates for all the recommendations listed. While the fee guidance documents have been reviewed by career senior staff in OAR, an additional 2 months will be needed to allow sufficient time for states to review and comment prior to finalizing and signing the documents. The dates have been revised to 11/30/17.

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)	Reason for Delay
		5. Require that EPA regions periodically emphasize and include reviews of Title V fee revenue and accounting practices in Title V program evaluations.	09/30/17			
		6. Require that EPA regions address shortfalls in the financial or accounting expertise among regional Title V program staff as the regions update their workforce plans. This may include resource sharing and collaboration with other EPA regions, or use of outside organizations, as appropriate.	09/30/17			
		7. Require that EPA regions re-assess permitting authority fee structures when revenue sufficiency issues are identified during program evaluations, and require fee demonstrations as necessary.	09/30/17			
		8. Require that EPA regions take action on permitting authorities not in compliance with 40 CFR Part 70 by finding them to be inadequately administered or enforced, and issuing the required Notice of Deficiencies.	09/30/17			
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-0348 09/03/14	OW	1. Work with the state and federal Task Force members in the Mississippi River Watershed to develop and enhance monitoring and assessment systems that will track the environmental results of state nutrient reduction activities, including their contribution to reducing the size of the Gulf of Mexico hypoxic zone.	06/30/15	\$0	\$0	Per the Office of Wetlands, Oceans and Watersheds, the report will be finalized this calendar year.
EPA Did Not Conduct Thorough Biennial User Fee Reviews 14-P-0129 03/04/14	OW	5. Apply federal user fee policy in determining whether to (a) charge fees for issuing federal National Pollutant Discharge Elimination System permits in which the EPA is the permitting authority, or (b) request an exception from Office of Management and Budget to charging fees.	12/31/14	\$17.8	\$0	The current Office of Management and Budget exemption expired on 09/30/17 and OW is preparing another request to that office of for an exemption from collecting National Pollutant Discharge Elimination System user fees.

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)	Reason for Delay
Improvements Needed in EPA Training and Oversight for Risk Management Program Inspections 13-P-0178 03/21/13	OLEM	7. Coordinate with the Assistant Administrator for Enforcement and Compliance Assurance to revise inspection guidance to recommend minimum inspection scope for the various types of facilities covered under the program and provide detailed examples of minimum reporting.	07/31/14	\$0	\$0	The OLEM acting Assistant Administrator approved the revision of this milestone date from September 30, 2018, to February 2019. This action requires development of guidance which will specify the minimum inspection scope for each of the facility types regulated by the Risk Management Plan program and revise reporting guidance to provide detailed examples of compliance. Recently, EPA published a final rule extending the effective date on the January 2017 revised Risk Management Plan rule to February 2019. For the next 20 months, EPA will be engaged in drafting and publishing a proposed and final rule. Following completion of the final regulation, EPA will be required to revise the Risk Management Plan on-line reporting system and over a dozen guidance documents to incorporate the regulatory changes. This effort will take 2 to 3 years and must be completed in that timeframe to give facilities time to review the guidance and comply with the new requirements under the Risk Management Plan program. Therefore, this action item should be delayed until after the completion of that work. (The OLEM acting Assistant Administrator notified the OIG via email on 07/07/17.)

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)	Reason for Delay
		<p>8. Coordinate with the Assistant Administrator for Enforcement and Compliance Assurance to develop and implement an inspection monitoring and oversight program to better manage and assess the quality of program inspections, reports, supervisory oversight, and compliance with inspection guidance.</p>	<p>09/30/14</p>			<p>The OLEM acting Assistant Administrator approved the revision of this milestone date from September 30, 2019, to February 2020. This action requires the development of an on-line system for the regions to file/submit each of their inspection reports. This system must allow for quality control and the ability to not only assess the quality of the inspection reports, but identify trends and issues at Risk Management Plan facilities in order to better target our inspection efforts. Recently, EPA published a final rule extending the effective date on the January 2017 revised Risk Management Plan rule to February 2019. For the next 20 months, EPA will be engaged in drafting and publishing a proposed and final rule. Following completion of the final regulation, EPA will be required to revise the Risk Management Plan online reporting system and over a dozen guidance documents to incorporate the regulatory changes. This action will take approximately 1 year to complete following the completion of the guidance in corrective action 1-1 above. Therefore, this action item should be delayed until after the completion of that work.</p>

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)	Reason for Delay
Review of Hotline Compliant Concerning Cost and Benefit Estimates for EPA's Lead-Based Paint Rule 12-P-0600 07/25/12	OCSP	<p>1. Consistent with a retrospective and flexible EPA regulatory culture, reexamine the estimated costs and benefits of the 2008 Lead Rule and the 2010 amendment to determine whether the rule should be modified, streamlined, expanded, or repealed.</p> <p>CA1-3: Draft information and analysis submitted to OMB for Interagency review as part of the Action Development Process.</p> <p>CA1-4: Work practice and cost information is published as part of proposed rule.</p>	<p>3/31/15</p> <p>9/30/15</p>	\$0	\$0	The EPA was sued on the 2008 Lead Renovation, Repair and Painting final rule for, among other things, failing to meet its statutory obligation to address renovations in Public and Commercial buildings. The EPA entered into a settlement agreement that included establishment of a timeline for action on renovations in public and commercial buildings. The agreement was amended several times, with the latest deadline for issuing a proposed rule being March 31, 2017. In June 2016, the agency notified the litigants that EPA will not meet the March 31, 2017, deadline. In December 2016, the litigants informed the Department of Justice and our Office of General Counsel that they intend to reactivate the litigation instead of negotiating a new settlement deadline. No further discussions with the litigants have occurred. Since the litigants have not initiated renegotiation for a new settlement deadline, EPA does not expect an agreed-upon date in the near future. With this uncertainty in mind, in May 2017, OCSP informed the OIG and attempted to propose an alternative corrective action to implement this recommendation. OIG responded that the appropriate venue for the discussions was the agency's Audit Dispute Resolution Process, and that the OIG would initiate that process.

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)	Reason for Delay
						As of September 27, 2017, OCSPP is awaiting the initiation of this action by the OIG.
Controls Over State Underground Storage Tank Inspection Programs in EPA Regions Generally Effective 12-P-0289 02/15/12	OLEM	1. Require EPA and states to enter into Memorandums of Agreement that reflect program changes from the 2005 Energy Policy Act and address oversight of municipalities conducting inspections.	08/01/13	\$0	\$0	On 07/15/15, the revised Underground Storage Tank regulations were published. These rules will become effective on 10/13/15. States were given 3 years (10/13/18) to submit their application to receive State Program Approval or the application to get their current State Program Approval status renewed. We agreed we would require all states to update their current Memorandums of Agreement with EPA at the same time. Therefore, our expected completion date is 10/13/18.
EPA Needs to Further Improve How It Manages Its Oil Pollution Prevention Program 12-P-0253 02/06/12	OLEM	1. Improve oversight of facilities regulated by EPA's oil pollution prevention program by: d. Producing a biennial public assessment of the quality and consistency of Spill Prevention, Control, Countermeasure Plans and Facility Response Plans based on inspected facilities. CA1-2: A summary of findings will be developed by October, 2013. These findings will help to identify areas where additional guidance and outreach are needed to improve the quality and consistency of Spill Prevention, Control, Countermeasure Plans.	10/31/13	\$0	\$0	The OLEM acting Assistant Administrator approved the revision of this milestone date from 06/30/17 to 06/30/20. Office of Emergency Management is initiating work on the Spill Prevention, Control, Countermeasure Plans corrective action and will complete it by the end of December 2018. Office of Emergency Management will then, based on the process developed for the Spill Prevention, Control, Countermeasure Plans corrective action, initiate and complete the Facility Response Plan corrective action by the

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)	Reason for Delay
		<p>CA1-3: The model developed for the Spill Prevention, Control, Countermeasure program will then be used to develop a review protocol for Facility Response Plan by September 2013, to examine Facility Response Plan inspections conducted during the FY 2013 inspection cycle.</p> <p>CA1-4: A summary of findings will be developed by October 2014. These findings will help to identify areas where additional guidance and external outreach are needed to improve the quality and consistency of Facility Response Plans.</p>	<p>9/30/13</p> <p>10/31/14</p>			<p>end of June 2020. However, reduced extramural resources, available personnel, program implementation priorities (including program/inspection support and training) and new program priorities delay completion of this milestone. In addition, while the regulatory work associated with and the Spill Prevention, Control, Countermeasure Plans rule amendments due to the Water Resources Reform and Development Act have been put on hold, any regulatory changes to the Spill Prevention, Control, Countermeasure Plans rule due to the pending Fuels Act may also shift priorities on the Spill Prevention, Control, Countermeasure Plans program.</p>
EPA Should Revise Outdated or Inconsistent EPA-State Clean Water Memoranda of Agreement 10-P-0224 09/14/10	OECA	2-2. Develop a systematic approach to identify which states have outdated or inconsistent Memorandums of Agreements; renegotiate and update those Memorandums of Agreements using the Memorandum of Agreements template; and secure the active involvement and final, documented concurrence of Headquarters to ensure national consistency.	9/30/17	\$0	\$0	
Audit of EPA's Fiscal 2009 and 2008 (Restated) Consolidated Financial Statements 10-1-0029 11/16/09	OCFO	<p>27. Ensure that all new financial management systems (including the Integrated Financial Management System replacement system) and those undergoing upgrades include a system requirement that the fielded system include an automated control to enforce separation of duties.</p> <p>CA8 - Office of Technology Solutions will modify Compass user profiles to create specific security roles to allow Compass Security Officers to</p>	12/31/15	\$0	\$0	More time is needed to implement appropriate processes to modify Compass user profiles and to enhance the Access Request Form application. OCFO now expects to complete these actions by 12/31/18.

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)	Reason for Delay
		better manage user access. CA9 - Office of Technology Solutions will enhance the Access Request Form application to add additional controls and automatic logic to check for approved waivers on file to prevent users submit security options that violate the separation of duties policy.				
Making Better Use of Stringfellow Superfund Special Accounts 08-P-0196 07/09/08	Region 9	2. Reclassify or transfer to the Trust Fund, as appropriate, \$27.8 million (plus any earned interest less oversight costs) of the Stringfellow special accounts in annual reviews, and at other milestones including the end of Fiscal Year 2010, when the record of decision is signed and the final settlement is achieved.	12/31/12	\$27.8	\$0	No change to the target date of 9/30/23.
Totals				\$56.329	\$0	

EPA Reports With Unimplemented Recommendations With Future Dates

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)
Fraud Controls for EPA's Contract Laboratory Program Are Adequate, but Can Be Strengthened With Formal Risk Assessment and Investigative Information Sharing 17-P-0119 03/06/17	OECA	2. Require the Criminal Investigation division to share pertinent information from laboratory fraud findings with relevant EPA program and regional offices. Pertinent information includes the fraudulent method or technique used to commit fraud.	12/31/17	\$0	\$0
Backlog of Leaking Underground Storage Tank Cleanups in Indian Country Has Been Reduced, but EPA Needs to Demonstrate Compliance with Requirements 17-P-0118 03/06/17	OLEM	2. Once a process and criteria for prioritizing are documented, develop a tool or mechanism to track each Leaking Underground Storage Tank site in Indian country according to the EPA's prioritization criteria. 3. If EPA determines that it is not feasible or affordable to use the database for this purpose, EPA will develop an alternative method to track the funding decisions for Leaking Underground Storage Tank Trust-funded sites.	09/30/18	\$0	\$0
Congressionally Requested Audit: EPA Needs to Improve Processes for Preserving Text Messages as Federal Records 17-P-0062 12/21/16	OEI	5. Develop a plan to replace any phones not technically compatible with the new mobile device management solution identified during market research in response to Recommendation 6. Also, develop a process to approve waivers for any office that identifies a significant business need to keep the existing device and identifies an alternative solution for records management for that existing device. 6. Formalize a plan with milestone dates to conduct market research to determine whether an enterprise mobile device management solution can manage text message communications to help the agency meet its record-keeping responsibilities. Document a management decision if a new solution is appropriate for the implementation and, if needed, create a project plan with milestone dates for implementing the new solution.	09/30/18 09/30/18	\$0	\$0
Additional Measures Can Be Taken to Prevent Deaths and Serious Injuries from Residential Fumigations 17-P-0053 12/12/16	OCSPP	1. Implement a process to evaluate label changes for all three brands of sulfuryl fluoride, including requirements to: <ul style="list-style-type: none"> • Create a barrier to access, or use detection mechanisms, to prevent access into fumigation tents. • Prepare site-specific residential fumigation management plans before application. 	11/30/18	\$0	\$0

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)
		<p>2. Provide label language that clearly defines the criteria for meeting the applicator stewardship training requirement, including the frequency of training.</p> <p>3. Conduct an assessment of clearance devices to validate their effectiveness in detecting required clearance levels, as part of the Office of Pesticide Programs' ongoing re-evaluation of structural fumigants.</p> <p>4. Establish milestone completion date (s) for the pesticide incident database initiative.</p>	<p>11/30/17</p> <p>11/30/17</p> <p>11/30/17</p>		
EPA's Fiscal Years 2016 and 2015 Consolidated Financial Statements 17-F-0046 11/15/16	OCFO	<p>9. Work with the Compass Financials service provider to establish controls for creating and locking administrative accounts.</p> <p>10. Work with the Compass Financials service provider to develop and implement a methodology to monitor accounts with administrative capabilities.</p>	<p>09/30/21</p> <p>09/30/21</p>	\$0	\$0
Management Alert: Drinking Water Contamination in Flint, Michigan, Demonstrates a Need to Clarify EPA Authority to Issue Emergency Orders to Protect the Public 17-P-0004 10/20/16	OECA	<p>1. Update the Final Guidance on Emergency Authority under Section 1431 of the Safe Drinking Water Act (1991) to:</p> <ol style="list-style-type: none"> Include the most relevant examples of Safe Drinking Water Action Section 1431 orders nationwide and examples of state actions that would be considered timely and protective. Reflect the current delegations of authority to both the Regional Administrators and the Assistant Administrator for Enforcement and Compliance Assurance. Establish checklists for when both the Regional Administrators and the Assistant Administrator for enforcement and Compliance Assurance should consider emergency action under the Safe Drinking water action Section 1431. <p>2. Train, in cooperation with the Assistant Administrator for Water, all relevant EPA drinking water and water enforcement program management and staff on the Safe Drinking Water Action Section 1431 authority and updated guidance</p>	<p>11/30/17</p> <p>11/30/17</p>	\$0	\$0
EPA's Purchase Order Process Needs to Improve and Achieve Better Value 17-P-0001 10/13/16	OARM	<p>3. Provide training on checklist documentation requirements to Contracting Officer's.</p>	12/31/17	\$0	\$0

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)
Religious Compensatory Time Is Subject to Abuse 16-P-0333 09/27/16	OCFO	4. Modify the EPA's payroll and time and attendance system to include the enhanced internal controls, preventing employees from accumulating Religious Compensatory Time hours inconsistent with revised policies and procedures	9/30/18	\$0	\$0
EPA Needs a Risk-Based Strategy to Assure Continued Effectiveness of Hospital-Level Disinfectants 16-P-0316 09/19/16	OCSPP	1. Suspend administering the current Antimicrobial Testing Program until completion of the one-time re registration process. 2. Develop a risk-based antimicrobial testing strategy to assure the effectiveness of public health pesticides used in hospital settings once products are in the marketplace. At a minimum, the strategy should: a. Include a framework for periodic testing to assure products continue to be effective after resignation. b. Define a program scope that is flexible and responsive to current and relevant public health risks. c. Identify risk factors for selecting products to test. d. Identify the method to be used for obtaining samples for testing. e. Designate a date to commence risk-based post-registration testing.	11/30/17 11/30/18	\$0	\$0
EPA Regional Offices Need to More Consistently Conduct Required Annual Reviews of Clean Water State Revolving Funds 16-P-0222 07/07/16	OARM	9. Develop and implement a plan to ensure administrative baseline monitoring reviews are completed as required by scheduling reviews around peaks in workloads.	10/01/17	\$0	\$0
EPA Needs to Assess Environmental and Economic Benefits of Completed Clean Water State Revolving Fund Green Projects 16-P-0162 05/02/16	OW	2. Implement a process (through a grant requirement or otherwise) for routine collection of Green Project Reserve benefits of completed projects as part of the EPA's regular oversight of state programs. 3. Report collected environmental and economic benefits information to the public, in collaboration with states and Green Project Reserve loan recipients, and determine how Green Project Reserve funds could be efficiently used in accordance with Government Performance and Results Act standards for measuring program performance.	03/31/18 09/30/18	\$0	\$0

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)
EPA Has Not Met Statutory Requirements for Hazardous Waste Treatment, Storage and Disposal Facility Inspections, but Inspection Rates Are High 16-P-0104 03/11/16	OECA	1. Implement management controls to complete the required Treatment, Storage and Disposal Facility inspections. CA-1: Formalize existing process for prioritizing Research Conservation and Recovery Act Treatment, Storage and Disposal Facility inspections based on the risks posed to human health and the environment. CA-2: Revise OECA policies and procedures to clarify those facilities that properly fall within the definition of a Treatment, Storage and Disposal Facility. CA-3: Strategically prioritize inspections, addressing hazardous waste management facilities that present the greatest concerns. EPA will approach Office of Management and Budget about whether a clarification to the statute is appropriate or necessary.	12/31/17 03/31/18 02/28/18	\$0	\$0
EPA Can Strengthen Its Reviews of Small Particle Monitoring in Region 6 to Better Ensure Effectiveness of Air Monitoring Network 16-P-0079 12/17/15	OAR	3. Develop a process for ensuring that state and local monitoring agencies are provided with updated data analysis tools for future network assessments.	03/31/18	\$0	\$0
EPA Needs Policies and Procedures to Manage Public Pesticide Petitions in a Transparent and Efficient Manner 16-P-0019 10/27/15	OCSPP	4. Provide criteria and guidelines for submission of public pesticide petitions that provide sufficient information for EPA review.	10/31/17	\$0	\$0
EPA's Oversight of State Pesticide Inspections Needs Improvement to Better Ensure Safeguards for Workers, Public and Environment Are Enforced 15-P-0156 05/15/15	OECA	2. Ensure that required Federal Insecticide, Fungicide, and Rodenticide Act project officer training is conducted periodically and the above guidance is included in the training. CA-4: Convert 3-day training content to E-learning module to post online and make available to Federal Insecticide, Fungicide, and Rodenticide Act project officers.	12/30/18	\$0	\$0
Conditions in the U.S. Virgin Islands Warrant EPA Withdrawing Approval and Taking Over Management of Some Environmental Programs and Improving Oversight of Others 15-P-0137 04/17/15	Region 2	13. To improve oversight of the Underground Storage Tank/Leaking Underground Storage Tank program, establish an updated Underground Storage Tank/Leaking Underground Storage Tank Memorandum of Agreement with the U.S. Virgin Island that reflect changes and new provisions results from the Energy Policy Act of 2005. The Memorandum of Agreement should also	09/30/18	\$0	\$0

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)
		<p>outline roles, responsibilities and expectations.</p> <p>18. Develop a plan to address currently uncompleted tasks and activities, and develop a schedule for reprogramming grant funds to accomplish these tasks if the U.S. Virgin Islands does not or cannot complete them. Upon completion of the financial management corrective actions, follow the Office of Chief Financial Officer's Resource Management Directive System 2520-03 to determine whether any of the current unspent funds of approximately \$37 million under the U.S. Virgin Islands' assistance agreements could be put to better use.</p>	09/30/18	\$37.0	\$0
<p>Cloud Oversight Resulted in Unsubstantiated and Missed Opportunities for Savings, Unused and Undelivered Services, and Incomplete Policies</p> <p>14-P-0332</p> <p>07/24/14</p>	OEI	<p>4. Prior to entering into any future Infrastructure-as-a-Service contracts, perform a formal documented analysis to determine whether such contracts are in the EPA's best interest that includes the investments the EPA would have to make to address integration requirements, obstacles and gaps identified as a result of the current Infrastructure-as-a-Service contract.</p>	10/16/17	\$0	\$0
<p>Internal Controls Needed to Control Costs of Emergency and Rapid Response Services Contracts, as Exemplified in Region 6</p> <p>14-P-0109</p> <p>02/04/14</p>	Region 6	<p>3. Direct Contracting Officers to require that the contractor adjust all its billings to reflect the application of the correct rate to team subcontract Other Direct Costs.</p>	09/30/24	\$0	\$0
<p>Air Quality Objectives for the Baton Rouge Ozone Nonattainment Area Not Met Under EPA Agreement 2A-96694301 Awarded to the Railroad Research Foundation</p> <p>13-R-0297</p> <p>06/20/13</p>	Region 6	<p>1. Recover federal funds of \$2,904,578 unless the foundation provides a verifiable and enforceable remedy to reduce diesel emissions in the Baton Rouge ozone nonattainment area, as required by the cooperative agreement.</p> <p>CA2: Two of the five rebuilt locomotives will continue to operate in the Baton Rouge nonattainment area.</p> <p>CA3: The remaining three rebuilt locomotives will continue to operate Baton Rouge and New Orleans until economic conditions in Baton Rouge necessitate moving as many locomotives as possible back to the Baton Rouge non-attainment area.</p> <p>CA5: Railroad Research Foundation will provide locomotive location data to EPA on a quarterly basis showing where the five locomotives were operated.</p>	<p>09/30/20</p> <p>09/30/20</p> <p>09/30/20</p>	\$2.905	\$0

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)
		<p>CA6: As a penalty for noncompliance, Railroad Research Foundation will remit to the U.S. EPA \$4,841 for each locomotive for each month any of the five locomotives are operated outside of the restricted area for more than 10-plus consecutive days outside the Baton Rouge non-attainment area and the Exception area (for other than maintenance).</p> <p>CA7: Each of the five locomotives will operate in Baton Rouge area or the exception area for 10 years after the date each engine was placed back into service.</p>	<p>09/30/20</p> <p>09/30/20</p>		
EPA Needs to Improve Air Emissions Data for the Oil and Natural Gas Production Sector 13-P-0161 02/20/13	OAR	<p>2. Prioritize and update existing oil and gas production emission factors that are in greatest need of improvement and develop new emission factors for key oil and gas production processes that do not currently have emission factors.</p> <p>CA2.3 - The EPA will revise the Electronic Reporting Tool to accommodate those non-traditional measurement techniques identified in the cross-office strategy and fully developed by the 4th quarter of FY2017.</p> <p>CA2.4 - The EPA will set forth procedures for developing emissions factors based on data collected with non-traditional measurement techniques and incorporate those procedures into WebFIRE (Web Information Retrieval System).</p>	<p>9/30/18</p> <p>9/30/19</p>	\$0	\$0
EPA Should Update Its Fees Rule to Recover More Motor Vehicle and Engine Compliance Program Costs 11-P-0701 09/23/11	OAR	1. Update the 2004 fees rule to increase the amount of Motor Vehicle and Engine Compliance Program costs it can recover.	12/31/18	\$13.0	\$0
EPA Needs a Coordinated Plan to Oversee Its Toxic Substances Control Act Responsibilities 10-P-0066 02/17/10	OCSPP	<p>2-4 Establish criteria and procedures outlining what chemical or classes of chemicals will undergo risk assessments for low-level and cumulative exposure. Periodically, update and revise risk assessment tools and models with latest research and technology developments.</p> <p>CA3 – OCSPP will initiate work on assessing phthalates under the Toxic Substances Control Act work plan by December 31, 2017. OCSPP and the OIG agreed upon an amendment to CA3 of the Corrective Action Plan on 4/13/16. OCSPP</p>	12/31/17	\$0	\$0

Report Title/No./Date	Office	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)
		<p>will provide documentation of that decision if the OIG needs it to verify that the new language inserted below is the current language of the Corrective Action Plan.</p> <p>CA3 - Also, Office of Pollution Prevention and Toxics is an active participant in an agency-wide introspective analysis of risk assessment practices that brings Agency risk assessors and risk managers together to work toward advancing human health risk assessment focusing on selected recommendations presented in the National Research Council reports: Science and Decisions: Advancing Risk Assessment; Phthalates and cumulative Risk: The Tasks Ahead; and Toxicity Testing in the 21st Century; A Vision and A Strategy. EPA plans to issue Agency guidance for the conduct of cumulative exposure assessments by December 2012. Office of Pollution Prevention and Toxics' implementation is dependent of the agency issuing the guidance.</p>			
Totals				\$52.905	\$0

CSB Report With Unimplemented Recommendations With Future Dates

Report Title/No./Date	Unimplemented Recommendation	Planned Completion Date	Cost Savings Recommended (in Millions)	Cost Savings Sustained (in Millions)
CSB needs to Continue to Improve Agency Governance and Operations 16-P-0179 05/23/16	6. Include General Services Administration in any future office leasing plans and revisit office needs for a potential adjustment or supplement to the Washington, D.C., and Denver office leases to reduce space within the General Services Administration benchmarks.	DC 10/20/22 Denver 11/30/19	\$0.402	\$0
TOTAL			\$0.402	\$0

Appendix 4—Closed Projects Not Publicly Disclosed

For Reporting Period Ended September 30, 2017

Section 5(a)(19) of the Inspector General Act of 1978, as amended, requires detailed descriptions of each investigation involving a senior government employee (at least at the GS-15 level) where allegations of misconduct were substantiated. Section 5(a)(22) requires detailed descriptions of each investigation conducted by the OIG involving a senior government employee that was closed and not disclosed to the public, and detailed descriptions of the particular circumstances of each inspection, evaluation and audit conducted by the OIG that was closed and not publicly disclosed.

Details on each investigation conducted by the OIG involving both senior and non-senior employees closed during the semiannual reporting period ending September 30, 2017, are provided below. These include descriptions of investigations where allegations of misconduct involving a senior government employee were substantiated. We are also including, separately, a listing of each investigation conducted by the OIG and closed during the semiannual reporting period involving non-employees, including grant recipients, contractors and former EPA employees.

There were no instances of inspections or evaluations that were closed and not publicly disclosed during the semiannual period ending September 30, 2017. For audits that were closed and not publicly disclosed, please see the list of single audit reports found in Appendix 1.

Investigations Involving Presidential Appointee Not Publicly Disclosed

CASE NUMBER: OI-HQ-2015-CAC-0061

The OIG investigated a criminal allegation that a Senior Executive Service-level presidential appointee at the U.S. Chemical Safety and Hazard Investigation Board made false statements before a congressional committee. The OIG reviewed the facts and referred the case to the U.S. Department of Justice on August 24, 2015, but the U.S. Department of Justice declined prosecution on March 16, 2017. The case was closed. This investigation was conducted jointly with the Federal Bureau of Investigation.

Investigations Involving Senior Employees Not Publicly Disclosed

CASE NUMBER: OI-HQ-2015-ADM-0087

An EPA Senior Executive Service-level official allegedly engaged in prohibited personnel practices by ordering a subordinate to disclose information to the official about bidders who were competing for a new regional building lease. It was also alleged that the official interfered with hiring practices and mishandled a sexual harassment allegation. The results of the investigation showed no evidence that the official engaged in prohibited personnel practices or interfered with hiring practices. The findings revealed that the actions taken by the official to address the sexual harassment allegation appeared to be within the range of penalties as established in the EPA's Table of Offenses and Penalties.

CASE NUMBER: OI-HQ-2014-ADM-0119

An EPA GS-15 employee allegedly approved an employee's time-and-attendance records while knowing the information submitted was not accurate. The investigation did not support the allegation that the supervisor knowingly approved fraudulent time-and-attendance records. The investigation identified multiple occasions where the supervisor sent emails advising the employee to make corrections to the time-and-attendance submissions.

CASE NUMBER: OI-HQ-2015-ADM-0088

An EPA GS-15 level Special Agent in Charge in the EPA's Criminal Investigation Division allegedly fell asleep while on duty, engaged in inappropriate conduct toward a female employee, and was inebriated

while on duty. The first two allegations were substantiated; the third was not. The employee was suspended for 14 days. This case was not referred to the U.S. Department of Justice.

CASE NUMBER: OI-NE-2014-ADM-0106

An EPA GS-15 employee allegedly altered documents to cover up misconduct by EPA management. The investigation determined that the information redacted was not done by the subject. In addition, the information redacted was done so in accordance with appropriate federal labor law guidelines. As a result, the allegation of intentionally altering documents to cover up management misconduct was not supported.

CASE NUMBER: OI-HQ-2015-CAC-0080

Two EPA GS-15 attorneys were allegedly involved in accessing, without authorization, an EPA laptop to delete email messages containing information related to the alleged unethical practices of an EPA attorney during a civil settlement negotiation. Forensic analysis conducted on the computer revealed no evidence that the computer was accessed by anyone other than the technician who previously worked on the computer. The allegation was not supported.

Investigations Involving Non-Senior Employees Not Publicly Disclosed

CASE NUMBER: OI-HQ-2015-ADM-0132

An EPA GS-14 employee stationed at EPA headquarters was investigated for potential violations of EPA human resources practices and wasted government resources arising out of a temporary detail assignment to an EPA regional office. The allegations were not supported.

CASE NUMBER: OI-WI-2017-ADM-0045

An EPA OIG GS-14 employee allegedly retaliated against another OIG employee and engaged in threatening and harassing behavior. The investigation supported the allegations, and the employee received an 8-day suspension.

CASE NUMBER: OI-HQ-2016-ADM-0040

It was alleged that an EPA GS-14 employee fraudulently certified time-and-attendance records to receive pay for periods during which the employee was absent from work. The investigation supported the allegations. The employee's time-and-attendance records were inaccurate on 26 occasions, and the employee received pay for those periods. The employee was issued a notice of proposed removal. The employee resigned.

CASE NUMBER: OI-HQ-2015-ADM-0074

On multiple occasions, an EPA GS-14 employee allegedly notified staff via email about being out of the office on leave. However, the employee did not record leave taken in the official timekeeping system. During an interview with investigators, the employee denied intentionally not recording leave in the official timekeeping system. The allegation was supported, and the employee received a 21-day suspension without pay.

CASE NUMBER: OI-AR-2015-CAC-0099

An EPA GS-13 employee was found to be selling EPA employee transit subsidy benefits in the form of commuter train tickets at a local commuter train station. The employee admitted to selling the tickets, served a 10-day suspension, and received an indefinite suspension from the EPA transit subsidy benefit program.

CASE NUMBER: OI-HQ-2015-ADM-0114

Eight EPA employees allegedly used their epa.gov email addresses on a dating website. The OIG investigated whether the eight employees violated the EPA's policy on Limited Personal Use of Government Office Equipment. The investigation supported the allegation for one EPA GS-13 employee, who was issued a letter of reprimand and subsequently retired from government service. The allegation

was not supported for six other employees. One individual could not be verified as an EPA employee or contractor.

CASE NUMBER: OI-AT-2014-ADM-0110

An EPA GS-13 employee allegedly made false statements about manipulating data to ensure that samples passed quality control criteria, and manipulated data to ensure that samples passed quality control criteria. The facts uncovered during the investigation did not support that false statements made were criminal in nature. However, the allegations of manipulating data (administrative misconduct) were supported. EPA management downgraded the employee from a GS-13 to a GS-11.

CASE NUMBER: OI-PH-2016-CFR-0083; CASE NUMBER: OI-PH-2016-CFR-0084;
CASE NUMBER: OI-PH-2016-CFR-0085; CASE NUMBER: OI-PH-2016-CFR-0086

A GS-13 employee allegedly conducted a “theft ring” by favoring one contractor over another contractor during the contractor selection process. Allegations further stated that the employee and the favored contractor, along with three other GS-13 EPA employees, would purchase unnecessary tools and supplies, which were then stolen from EPA sites. The investigation did not support the allegations.

CASE NUMBER: OI-RTP-2012-ADM-0020

An EPA GS-13 employee allegedly falsified prior employment pay stubs to receive a higher starting salary when hired by the EPA. During the hiring process, the EPA asked the employee to submit verification of the employee’s previous salary. The employee emailed what were stated to be copies of pay stubs from the previous employer. When the OIG obtained official copies of the same pay stubs after the employee was hired, the salary did not match the salary on the pay stubs submitted by the employee. The allegation was supported, and the EPA terminated the employee during the probationary period.

CASE NUMBER: OI-RTP-2017-ADM-0133

An EPA GS-13 employee allegedly engaged in illegal campaigning activities for the local EPA union. The EPA employee sent an email to some EPA employees, stating that the employee and another EPA employee were running for office with the local union. The email further stated that there would be a private communication channel setup, and that anyone interested in joining should reply to the email with a personal email address. It appeared the EPA employee sent the email using an EPA email account, potentially during work hours. The allegation was referred to the EPA Office of Human Resources, Labor and Employee Relations Division, which accepted the case and planned to investigate the allegations. The case was closed.

CASE NUMBER: OI-HQ-2016-CAC-0017

It was alleged that an EPA GS-13 employee inappropriately took an EPA laptop home, erased EPA software, and removed the EPA property decal from the laptop. The investigation supported the allegations. The employee retired from federal service after the EPA issued the employee a notice of proposed removal.

CASE NUMBER: OI-AT-2015-ADM-0034

An EPA GS-12 employee allegedly violated EPA policy by threatening to harm the EPA, two EPA employees and herself, and by making racially insensitive and offensive comments and statements. The investigation supported the allegations, and the investigation was referred to EPA management. The employee was removed. After termination, the Office of Personnel Management approved the employee’s disability retirement.

CASE NUMBER: OI-DA-2015-ADM-0069

An EPA GS-12 employee allegedly made false, malicious or unfounded statements against co-workers and government officials. In addition, the employee allegedly committed ethics violations regarding the operation of an outside consulting business without prior notice and approval of ethics officials. It was also alleged that the employee violated a reasonable accommodation agreement with the EPA. The allegation that dealt with operating an outside business was not supported, but the other two allegations were supported. During the investigation, time-and-attendance violations involving the employee were also discovered. The employee left federal service after the EPA issued a notice of proposed removal.

CASE NUMBER: OI-CH-2017-ADM-0099

An EPA GS-12 employee allegedly was misusing the EPA transit subsidy benefits program, as well as using an unauthorized disability placard to park close to an EPA regional office. After conducting a background investigation and interviewing the employee, the OIG determined that the employee had only sparingly used the subsidy in question and had done so within the intended rules of the program. The employee was using a disability placard at the direction of a physician, which was authorized by the state. The allegations were not supported.

CASE NUMBER: OI-AT-2015-ADM-0122

It was alleged that an EPA GS-9 employee fraudulently certified time-and-attendance records to receive pay for periods during which the employee was absent from work. The investigation supported the allegation that the employee's time-and-attendance records were inaccurate on numerous occasions, and that the employee received pay for the days not worked. The employee retired, and the EPA served a \$6,822 debt letter to the employee. The letter summarized the debt, which included 177 hours of inaccurate reporting, 115 hours of absences without leave, and 37 instances of failing to follow leave procedures. After the EPA received no payments, the debt was referred to the U.S. Department of the Treasury.

CASE NUMBER: OI-RTP-2016-ADM-0041

The EPA identified a damaged, unique part on a gas chromatograph, and missing temperature sensors, from an EPA laboratory. At the time of the incidents there were no access controls or restrictions in place at the lab facility. Investigators were unable to identify a subject in this matter or determine whether the damage to the equipment was intentional or accidental. The allegation was deemed inconclusive. EPA security implemented additional security controls for the lab to deter future malicious activities.

CASE NUMBER: OI-HQ-2017-ADM-0110

An unknown EPA employee allegedly destroyed government property by removing a new ceiling light and causing extensive damage to the light fixture. Investigators interviewed witnesses and each stated that light bulbs were removed from the fixture due to their brightness. The investigation determined that there was no destruction of government property. The allegation was not supported.

Investigations Involving Non-Employees Not Publicly Disclosed**CASE NUMBER: OI-DA-2017-CAC-0053**

Owners of a remediation services company allegedly forged signatures to win an EPA contract. Further, the EPA employee whose signature allegedly was forged purportedly was offered \$100,000 to authorize permission to use the signature. The employee in question was interviewed and refuted the forgery allegations, since the employee provided the owners with specific authorization to use the signature. The owners admitted to offering the employee \$100,000, not for the use of the signature, but as part of a bonus incentive contingent on completing the remediation project before the designated deadline. This bonus was to be paid out of the overhead profits from the company. The employee denied receiving any monies, and there was no evidence indicating the employee received any funds from the company. The allegations were not supported, and no indications of fraudulent activities were discovered.

CASE NUMBER: OI-AR-2013-CFR-0124

A contractor allegedly was cross-charging lost expenses from a fixed-price EPA contract and potentially charging those expenses to other government/commercial contracts to recoup losses. The investigation confirmed that a small amount of labor hours worked on the EPA contract were not charged to the EPA contract, but to the company's internal charge code. However, according to the contractor, it moved those hours because the work was subpar and the contractor did not want to charge the government. The investigation did not support the allegation that the contractor was cross-charging those hours to any other contract or labor hour formula.

CASE NUMBER: OI-HQ-2016-CFR-0022

A company that supplied valves for multiple EPA projects through the Clean Water and Drinking Water State Revolving Funds allegedly did not meet contract requirements for the projects. The company allegedly supplied foreign-made products on the EPA projects, rendering the supplier in violation of the State Revolving Fund American Iron and Steel Requirement. The allegations were not supported.

CASE NUMBER: OI-WI-2016-CAC-0023

An individual signed into a Tennessee Department of Environment and Conservation office claiming to be an employee of the EPA. The individual went through files and documents in the office before staff discovered that the individual was not an EPA employee. The individual was asked to leave the office. Investigators planned to conduct an interview, but the individual declined and retained counsel. The U.S. Attorney's Office declined prosecution.

CASE NUMBER: OI-DA-2015-CFR-0030

Contractors and subcontractors for an EPA grantee allegedly committed significant fraud during a sewer repair project. City officials provided documentation to refute allegations of fraud. Evidence did not support the allegation, and the investigation was closed after it was revealed that one complainant had pending felony charges.

CASE NUMBER: OI-DA-2016-CAC-0103

An environmental company allegedly allowed its employees to wear EPA contractor T-shirts in a flood disaster area without authorization from the EPA. The allegation was supported. The investigation confirmed that two non-EPA employees wore EPA contractor T-shirts while collecting water samples. An EPA prime contractor issued a cease-and-desist notice directing the company to cease misrepresentation as an EPA contractor. The OIG confirmed that the company complied with the cease-and-desist notice.

CASE NUMBER: OI-DA-2013-CFR-0057

An EPA grantee allegedly stole \$21,000 in program grant funds and used the funds for personal expenses. In a joint investigation with the Louisiana Attorney General's office and the Louisiana OIG, two subjects were identified and debarred. The investigation determined that EPA and other government grant funds were used for personal expenses, such as insurance policies, vacations, restaurant visits, vehicle repairs and personal purchases.

CASE NUMBER: OI-DA-2017-CFR-0075

A state coordinator for the EPA's Leaking Underground Storage Tank program received an anonymous complaint letter alleging that an EPA grantee engaged in unethical behavior and may have altered and falsified inspection reports. The state agency received two EPA grants (totaling \$4 million over a 5-year period) for preventing leaks from underground storage tanks. Meetings and interviews with EPA officials disclosed there were no signs of grant fraud. No information was discovered to support the allegations against the grantee and its employees.

CASE NUMBER: OI-AT-2017-CAC-0109

A former EPA contractor allegedly threatened to cause bodily harm to a former EPA supervisor. The OIG was unable to corroborate the threatening statement. A notice was issued barring the former contractor from entering the EPA regional facility.

CASE NUMBER: OI-BO-2017-CAC-0076

A postcard containing profanity and other content was sent to EPA Administrator Scott Pruitt. The OIG coordinated with several other federal agencies to identify the sender but no results were found. The case was closed.

CASE NUMBER: OI-CH-2017-CAC-0077

A U.S. citizen sent an obscene postcard to EPA Administrator Scott Pruitt. The postcard could have been considered threatening in nature. Investigators conducted a background investigation and interviewed the citizen. The allegation was not supported and the U.S. Attorney's Office declined the case for prosecution. The case was closed.

CASE NUMBER: OI-HQ-2017-CAC-0059

A West Virginia man allegedly made a threatening statement to an EPA employee after the subject's father was sentenced in federal court on a violation of the Clean Water Act. When interviewed by investigators, the subject stated that he did not intend to make the EPA employee feel threatened or to harm the EPA employee. The case was closed. This investigation was conducted jointly with the Federal Bureau of Investigation.

CASE NUMBER: OI-DA-2016-CAC-0092

A Missouri resident allegedly threatened to "shoot and kill" an EPA employee if the employee entered the resident's property, which is located within a Superfund site. The EPA was seeking consent to access the property in order to remove contaminated mining waste. The threat was allegedly made to an EPA contractor several months prior to being reported to the OIG and was not witnessed by another individual. An interview was conducted with the resident, who denied making the threat. Because the alleged threat was not repeated to investigators or verbalized to the EPA employee, and due to the time lapse between the alleged threat and the reporting of the alleged threat, the U.S. Attorney's Office declined prosecution. The case was closed.

CASE NUMBER: OI-DE-2017-CAC-0063

An unknown individual placed an ammunition canister, affixed with an orange explosive sticker, approximately 20 feet from the disability accessible entrance at an EPA building. A review of surveillance videos, and an interview with employees occupying an adjacent office supply store who interacted with the suspect, provided no leads to identify the suspect. Local and federal law enforcement organizations were also unable to identify the suspect. The investigation was inconclusive as to whether the suspect intentionally left the ammunition canister as a threat to federal employees. This investigation was conducted jointly with the U.S. Department of Homeland Security's Federal Protective Service.

CASE NUMBER: OI-SA-2017-CFR-0040

A state entity and a private company allegedly were involved in public corruption, collusion and submitting false statements about the issuance of well permits. The investigation did not support the allegations, but determined that well permits had been erroneously issued by the state entity for wells in nonexempt areas. The EPA notified the state entity regarding the 33 wells—identified as being in nonexempt areas—to be shut-in. The EPA will continue to receive quarterly and annual reports from the state entity to verify the wells were successfully shut-in.

CASE NUMBER: OI-AT-2016-ADM-0018

The employee of an EPA contractor allegedly performed work for a side business while on duty at an EPA facility. The complainant did not identify the name or location of any alleged companies where the contract employee supposedly had outside employment. The investigation did not support the allegation. The contracting company no longer has a contract with the EPA, and the contract employee no longer works for the company.

CASE NUMBER: OI-RTP-2013-CFR-0008

Contractors on a sewer project funded by a Clean Water State Revolving Fund loan allegedly committed fraud when they used non-specified materials without receiving prior approval, and without documented change orders to the contracts. A new general manager for the sewer district easily identified the non-specified materials. However, those items managed to escape the inspections of the project's engineering firm that designed the project and had oversight responsibilities on behalf of the sewer district. The investigation revealed that some of the sewer district's past general managers and field inspectors gave verbal consent for contractors to use non-specified materials, but the authorization was given incorrectly because those employees did not have the authority or technical knowledge to give consent. Those same

general managers and field inspectors were present during the installation of the items. Verbal consents were not documented in the contract's change orders, so the state was unaware of and did not approve the changes. The sewer district pursued civil suits against several contractors, which resulted in negotiated reimbursements. The allegation of fraud was not supported.

CASE NUMBER: OI-RTP-2012-ADM-0079

The EPA allegedly mishandled the cleanup of a Superfund site in Asheville, North Carolina, as well as failed to properly notify the community about the cleanup. The allegations involved a 30-year period where the EPA was alleged to have initially failed to notify residents in the community about potential contamination, and later attempted to cover up inappropriate activities. The allegation accusing the EPA of improperly collecting samples on private property and not providing the results of the samples to the property owner nearly 30 years prior was inconclusive. All other allegations were not supported.

CASE NUMBER: OI-DA-2014-CAC-0018

A purchase card belonging to an EPA employee was compromised and two online purchases were made totaling over \$700. The investigation disclosed that the packages were delivered to an address in Texas. The local police department agreed to conduct a joint investigation with the EPA. The U.S. Attorney declined the case for prosecution. The police department could not arrest the subject since there was not enough probable cause.

CASE NUMBER: OI-DA-2017-CAC-0096

The OIG discovered threatening posts on a social media site directed toward a U.S. Senator and the EPA Administrator. Investigators coordinated efforts with federal, state and local law enforcement agencies. The subject was interviewed and admitted to posting the threats. The allegations were supported but the U.S. Attorney declined the case for prosecution. This investigation was conducted jointly with the Federal Bureau of Investigation.

CASE NUMBER: OI-DA-2013-CFR-0096

A subcontractor was found to have overbilled the federal government approximately \$400,000 in labor costs. The subcontractor falsely billed approximately 96 individuals as the subcontractor's own employees, but the individuals should have been billed as independent subcontractors. The false billing was passed through the prime contractor to the EPA. The U.S. Attorney declined the case for criminal and civil prosecution. The case was closed.

CASE NUMBER: OI-DA-2017-CAC-0062

A wheel, tire and hubcap were stolen from an OIG-leased government vehicle parked in its assigned parking space in a secure parking garage. There was no evidence discovered that would lead to the identification of a subject. The case was closed.

CASE NUMBER: OI-SE-2017-CAC-0042

While at a city hall meeting, a city administrator allegedly threatened to bomb federal buildings, specifically mentioning an EPA building. During an interview, the individual admitted making the comments but said the comments were a poor attempt at humor. The individual had no intention of using or attempting to use a weapon of mass destruction against any civilian or government targets. The allegation was not supported.

CASE NUMBER: OI-NE-2015-CFR-0130

When applying for an EPA grant, a university allegedly represented that it had certain equipment and capabilities at one of its research labs, when in fact the lab did not have the equipment, it was broken, and/or lacked capabilities. Information provided by the complainant failed to support the allegations.

CASE NUMBER: OI-HQ-2017-ADM-0095

Two environmental activists disrupted EPA Administrator Scott Pruitt while he was speaking at a conference in a Washington, D.C., hotel. During the Administrator's speech, the two hecklers shouted questions about the Administrator's decision to permit the continued use of a pesticide. One heckler attempted to walk up to the Administrator with an orange in hand but was intercepted by security. Both

hecklers were escorted out. The OIG investigated the incident for potential criminal misconduct and unlawful entry on property. The Assistant U.S. Attorney declined the case for criminal prosecution. The case was closed.

CASE NUMBER: OI-HQ-2016-CAC-0055

A former EPA employee contacted the executive assistant for then-EPA Administrator Gina McCarthy and allegedly displayed unusual interest in the Administrator and her staff. The allegation that the former employee posed a credible threat against the former Administrator or her staff was not supported.

CASE NUMBER: OI-HQ-2016-ADM-0028

A former EPA director allegedly instructed staff members to deny individuals an opportunity to file equal employment opportunity complaints, and to not follow equal employment opportunity policy and procedures when performing work. The director also allegedly retaliated against staff members for performing equal employment opportunity-related work. Investigators conducted interviews with former colleagues and subordinates of the former director. The interviews revealed multiple personality conflicts between the director and staff; however, the investigation did not expose any actual policy violations or retaliatory practices by the director. The allegations were not supported.

CASE NUMBER: OI-RTP-2017-CFR-0052

It was alleged that an EPA-contracted security guard accidentally discharged a service weapon while on duty. No one was injured. Interviews and the function-testing of the pistol proved this incident was an accidental discharge as opposed to a weapon being mishandled by the security guard. The investigation supported the guard's assertion that his jacket waistband strap was caught in his holster, and when he adjusted his jacket the waistband strap pulled the trigger causing the discharge. The guard was suspended from the EPA contract pending the completion of the investigation; however, the guard resigned before the investigation was completed. Immediately following the incident, the security contractor initiated remedial training for every officer on the contract to ensure that officers' weapons were being holstered correctly and that the flaps on their jackets were secured properly.

CASE NUMBER: OI-HQ-2017-ADM-0057

An EPA-contracted security guard accidentally discharged a service weapon at an EPA security guard station. The security guard reportedly suffered a self-inflicted gunshot wound. Federal Protective Service special agents investigated the incident and said there was a lack of evidence to support criminal activity. The security guard's firearm had never been removed from its holster, and the guard's backpack strap was caught in the holster and trigger guard, which caused the accidental discharge. This investigation was conducted jointly with the U.S. Department of Homeland Security's Federal Protective Service.

CASE NUMBER: OI-SA-2011-CFR-2861

An EPA grantee allegedly used grant funds for personal use, specifically to purchase meals and entertainment. The grantee allegedly lacked internal controls, failed to provide progress reports, failed to meet project milestones, and lacked adequate supporting documentation for expenditures. The grantee received EPA funding to provide training workshops for contractors, property owners and day laborers; produce and distribute approximately 3,750 DVDs related to lead safety frequently asked questions and informational updates; and distribute various educational brochures and fact sheets. The investigation did not support the allegations that EPA grant funds were used to purchase meals and entertainment. Although the investigation revealed issues with the grantee's lack of internal controls, late submissions and detailed progress reports—and an inability to provide supporting documentation for all expenditures—the investigation determined that the EPA did not make the standards associated with the grant's management clear, or provide sufficient details about the scope of work associated with the grant.

CASE NUMBER: OI-SE-2012-CAC-0094

An individual allegedly left a threatening voicemail for an EPA employee regarding an EPA cleanup site. The investigation supported the allegation. The individual was barred from entering EPA facilities, self-surrendered to the local sheriff's office subsequent to an arrest warrant being issued, pleaded guilty to a misdemeanor, and was sentenced to 2 years of unsupervised probation. In addition, the individual was ordered to pay a fine, undergo 8 hours of anger management classes, and serve 40 hours of community

service. Subsequent to the sentencing, seven weapons previously surrendered by the individual to OIG investigators were returned.

CASE NUMBER: OI-SE-2017-CAC-0038

An individual allegedly made threatening comments to an EPA employee during a telephone conversation about a family dispute. The investigation supported the allegation. The individual making the threat was barred from entering EPA facilities.

CASE NUMBER: OI-PH-2017-ADM-0122

An EPA contractor allegedly stole EPA equipment from a contractor work site. Investigators interviewed EPA employees, who said the items allegedly stolen were rented by the contractor and were not EPA property. A review of the records corroborated their statements. The allegation was not supported.

CASE NUMBER: OI-NE-2015-CFR-0029

A proactive task force identified potential fraudulent activity from a recipient of EPA Small Business Innovative Research contracts. Specifically, the task force found that the contractor may have committed contract fraud by misrepresenting its facilities and personnel. Investigators reviewed records and interviewed the subject and witnesses, but did not uncover any evidence of fraud. The investigation did not support the allegation.

Appendix 5—Peer Reviews Conducted

Audits/Evaluations

The Social Security Administration OIG completed an external peer review of the EPA OIG audit organization (which includes the EPA OIG's Office of Audit and Office of Program Evaluation) covering the fiscal year ended September 30, 2014, and issued its report on June 12, 2015. The review was conducted in accordance with guidelines established by the Council of the Inspectors General on Integrity and Efficiency. The external peer review of the EPA OIG audit organization stated that the EPA OIG audit organization's system of quality control was suitably designed and complied with to provide the EPA OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects, and the EPA OIG received a rating of *pass*.

The EPA OIG is currently conducting an external peer review of the audit organization of the U.S. Department of Homeland Security OIG. We are examining the audit function for the 1-year period ending September 30, 2017.

Investigations

The Federal Deposit Insurance Corporation OIG completed a mandated Council of the Inspectors General on Integrity and Efficiency quality assurance review of the EPA OIG Office of Investigations and issued its report on December 2, 2014. The Federal Deposit Insurance Corporation OIG identified no deficiencies and found internal safeguards and management procedures compliant with quality standards.

On February 24, 2017, the EPA OIG completed its report on a quality assessment review of the U.S. Department of the Interior OIG's Office of Investigations in effect for the 1-year period ending April 30, 2016. We found that the Department of the Interior OIG's system of internal safeguards and management procedures for the investigative function for the period reviewed were in compliance with the applicable quality standards.

Appendix 6—OIG Mailing Addresses and Telephone Numbers

Headquarters

U.S. Environmental Protection Agency
Office of Inspector General
1200 Pennsylvania Ave., NW (2410T)
Washington, DC 20460
(202) 566-0847

Offices

Atlanta

U.S. Environmental Protection Agency
Office of Inspector General
61 Forsyth Street, SW
Atlanta, GA 30303
Audit/Evaluation: (404) 562-9830
Investigations: (404) 562-9857

Boston

U.S. Environmental Protection Agency
Office of Inspector General
5 Post Office Square, Suite 100 (OIG15-1)
Boston, MA 02109-3912
Audit/Evaluation: (617) 918-1470
Investigations: (617) 918-1466

Chicago

U.S. Environmental Protection Agency
Office of Inspector General
77 West Jackson Boulevard
13th Floor (IA-13J)
Chicago, IL 60604
Audit/Evaluation: (312) 353-2486
Investigations: (312) 886-7167

Cincinnati

U.S. Environmental Protection Agency
Office of Inspector General
26 West Martin Luther King Drive
Cincinnati, OH 45268-7001
Audit/Evaluation: (513) 487-2363
Investigations: (312) 353-2507

Dallas

U.S. Environmental Protection Agency
Office of Inspector General (6OIG)
1445 Ross Avenue, Suite 1200
Dallas, TX 75202-2733
Audit/Evaluation: (214) 665-6621
Investigations: (214) 665-2249

Denver

U.S. Environmental Protection Agency
Office of Inspector General
1595 Wynkoop Street, 4th Floor
Denver, CO 80202
Audit/Evaluation: (303) 312-6969
Investigations: (303) 312-6868

Kansas City

U.S. Environmental Protection Agency
Office of Inspector General
11201 Renner Boulevard
Lenexa, KS 66219
Audit/Evaluation: (913) 551-7878
Investigations: (312) 353-2507

New York

U.S. Environmental Protection Agency
Office of Inspector General
290 Broadway, Suite 1520
New York, NY 10007
Audit/Evaluation: (212) 637-3049
Investigations: (212) 637-3033

Philadelphia

U.S. Environmental Protection Agency
Office of Inspector General
1650 Arch Street, 3rd Floor
Philadelphia, PA 19103-2029
Audit/Evaluation: (215) 814-5800
Investigations: (215) 814-2359

Research Triangle Park

U.S. Environmental Protection Agency
Office of Inspector General
Mail Drop N283-01
Research Triangle Park, NC 27711
Audit/Evaluation: (919) 541-2204
Investigations: (919) 541-1027

San Francisco

U.S. Environmental Protection Agency
Office of Inspector General
75 Hawthorne Street (IGA-1-2)
8th Floor
San Francisco, CA 94105
Audit/Evaluation: (415) 947-4527
Investigations: (415) 947-4507

Seattle

U.S. Environmental Protection Agency
Office of Inspector General
Mail Code OIG-173
1200 Sixth Avenue, Suite 900
Seattle, WA 98101
Audit/Evaluation: (206) 553-6906
Investigations: (206) 553-1273

Winchester

U.S. Environmental Protection Agency
Office of Inspector General
200 S. Jefferson Street, Room 314
P.O. Box 497
Winchester, TN 37398
Investigations: (423) 240-7735

