



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

OFFICE OF
INSPECTOR GENERAL

June 15, 2018

MEMORANDUM

SUBJECT: Project Notification:
Audit of Salary Overpayment and Debt Forgiveness Waiver
Project No. OA-FY18-0084

A handwritten signature in black ink, appearing to read "John Trefry", is written over a light-colored rectangular background.

FROM: John Trefry, Director, Forensic Directorate
Office of Audit and Evaluation

TO: Holly Greaves, Chief Financial Officer

Matthew Leopold, General Counsel

The Office of Inspector General (OIG) for the U.S. Environmental Protection Agency (EPA) plans to begin fieldwork on the subject audit. The audit will now include two objectives, as discussed during our fieldwork entrance conference with the agency on May 9, 2018. Our original audit objective remains unchanged. We added a second objective due to concerns related to the number of salary overpayments. Therefore, our revised objectives are to determine: (1) whether the agency is properly forgiving debts owed by its employees through its waiver or compromise process, and (2) the activities that are causing salary overpayments.

We plan to conduct work at the EPA's Office of the Chief Financial Officer, the Office of General Counsel, and with any other office or region that is directly and/or indirectly involved in salary overpayments and the debt waiver process. Applicable generally accepted government auditing standards will be used in conducting our project. The anticipated benefit of this project is the strengthening of agency policies and procedures, resulting in funds that could potentially be collected and made available for better use.

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

The project will be supervised by John Trefry, Director, Forensic Directorate, and the Project Manager will be Leah Nikaidoh. Any information related to the project should be addressed to John Trefry at (202) 566-2474 or trefry.john@epa.gov or to Leah Nikaidoh at (513) 487-2365 or nikaidoh.leah@epa.gov.

cc: Ryan Jackson, Chief of Staff
Henry Darwin, Chief of Operations
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