



U.S. ENVIRONMENTAL PROTECTION AGENCY
OFFICE OF INSPECTOR GENERAL

Catalyst for Improving the Environment

Quality Assurance Report to the Acting Inspector General

Measuring the Quality of Office of Inspector General Reports Issued in Fiscal Years 2008 and 2009

Report No. 10-N-0134

June 2, 2010

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Abbreviations

| | |
|-------|--|
| EPA | U.S. Environmental Protection Agency |
| FY | Fiscal Year(s) |
| GAGAS | generally accepted government auditing standards |
| OA | Office of Audit |
| OCPL | Office of Congressional and Public Liaison |
| OCPM | Office of Congressional, Public Affairs and Management (formerly OCPL) |
| OIG | Office of Inspector General |
| OMS | Office of Mission Systems |
| OPE | Office of Program Evaluation |
| PLD | Product Line Director(s) |
| PM | Project Manager(s) |
| PMH | <i>Project Management Handbook</i> |
| SES | Senior Executive Service |



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

OFFICE OF
INSPECTOR GENERAL

June 2, 2010

MEMORANDUM

SUBJECT: Measuring the Quality of Office of Inspector General Reports
Issued in Fiscal Years 2008 and 2009
Report No. 10-N-0134

FROM: Kevin L. Christensen, Carolyn J. Hicks, and Tina Lovingood /s/
Special Assistants to the Acting Inspector General

TO: Bill A. Roderick
Acting Inspector General

Attached is our report on measuring the quality of Office of Inspector General (OIG) reports issued in Fiscal Years 2008 and 2009. This report, as with last year's report, continues to make observations and recommendations to you that will continue to enhance and strengthen the audit and evaluation processes. The reports scored during this review are included in Appendices A and B. As with the Fiscal Year 2007 report, the focus was on Supervision, Timeliness, and Evidence. We explain the specific attributes for which we reviewed OIG reports in the Scope and Methodology section of this report.

If you have any questions about this report and its observations and recommendations, please contact Kevin Christensen at 202-566-1007, Carolyn Hicks at 202-566-1238, or Tina Lovingood at 202-566-2906.

Table of Contents

Chapters

| | | |
|----------|--|----------|
| 1 | Introduction | 1 |
| | Purpose | 1 |
| | Measuring the Quality of OIG Reports | 1 |
| | Scoring the Results | 2 |
| | Scope and Methodology | 3 |
| 2 | Notable Improvements Made, But Further Opportunities Exist..... | 4 |
| | Many Improvements Made Since Last Quality Assurance Review | 4 |
| | Additional Opportunities for Improvement Exist | 5 |
| | <i>Work Paper Preparation</i> | 5 |
| | <i>Report Indexing</i> | 5 |
| | <i>Use of Draft Agency Documents</i> | 6 |
| | <i>Defining When Reports Should Use the Word “Official”</i> | 6 |
| | <i>Scope of Work</i> | 7 |

Appendices

| | | |
|----------|--|-----------|
| A | Office of Inspector General Project Quality Scorecards – Fiscal Year 2008 ... | 8 |
| B | Office of Inspector General Project Quality Scorecards – Fiscal Year 2009 ... | 14 |

Chapter 1

Introduction

Purpose

The purpose of this review is to report on the set of criteria the Office of Inspector General (OIG) of the U.S. Environmental Protection Agency (EPA) uses to measure quality in reports issued by its Office of Audit (OA), Office of Program Evaluation (OPE), Office of Missions Systems (OMS), and Office of Congressional, Public Affairs and Management (OCPM) [formerly the Office of Congressional and Public Liaison (OCPL)]. Measuring the quality of OIG work is important because it provides data that can be used to identify areas in which OIG processes can be improved. We applied our quality measurement criteria to 98 EPA OIG reports issued from October 1, 2007, through September 30, 2009 (47 for Fiscal Year [FY] 2008 and 51 for FY 2009).

Measuring the Quality of OIG Reports

The primary goal of OIG reporting continues to be to keep EPA, the Administration, and Congress fully informed of issues impacting EPA programs, as well as EPA's progress in taking action to correct those issues. The Office of Management and Budget is also an important customer because of its impact on the OIG budget. As noted in the *Government Auditing Standards* (July 2007), an "...audit organization should analyze and summarize the results of its monitoring procedures at least annually, with identification of any systemic issues needing improvement, along with recommendations for corrective action."

In developing our criteria to measure quality, we continue to recognize the timeliness of our products is very important to our customers; therefore, timeliness is a high-quality characteristic. Likewise, compliance with the generally accepted government auditing standards (GAGAS) in the *Government Auditing Standards* is required and, thus, is a high quality characteristic. With that in mind, the OIG should strive to consistently provide products that meet specific quality characteristics and adhere to all applicable standards and OIG policies and procedures. Accordingly, a measuring process should provide a mechanism to evaluate individual products against specific quality criteria. The measuring process should also present the information in a manner that, over time, will allow the OIG to assess trends in quality so that necessary adjustments can be made to policies, procedures, and activities. The criteria used in this project to assess quality in OIG reports were:

- Project cost
- Documentary reliability of evidence
- Timeliness in preparing draft reports
- Readability of reports

A scoring form to measure and score these characteristics provides the organization with a measurement of product quality and also serves as a basis for measuring a manager's performance. The specific manner in which we calculated points is shown in our project quality scorecard in Appendix A for FY 2008 and Appendix B for FY 2009 (in each appendix, the first

table shows the scores and the second table identifies the assignment numbers and report titles). The OIG's scoring process was fully implemented in the beginning of FY 2007. An Inspector General Statement issued on October 10, 2006, fully explains the scoring process. Beginning with FY 2008, the Acting Inspector General decided that significance would no longer be graded because it was subjective. The scorecard will be amended to remove this section for FY 2011 scorecards.

The project quality scorecard reflects the OIG's process for measuring the quality of audits, evaluations, and other reviews. The process to measure quality is part of the OIG's overall quality control system that serves as a basis for ensuring our results will consistently meet customers' needs and withstand challenges. All OIG audits, program evaluations, and other reviews are conducted in accordance with GAGAS unless noted. The *Project Management Handbook* (PMH) is the OIG's guide for conducting all reviews in accordance with GAGAS and other professional standards.

The scoring process encompasses an evaluation of activities from preliminary research to the point that an OIG team submits a draft report to the OIG's OCPM for edit. The process includes a measurement for report communication that encompasses the readability, completeness, conciseness, and presentation of draft reports. Staff days are measured based on a goal of providing the report to OCPM within 200 days; teams receive +5 points if a report comes in under 200 days and a point is deducted for every 50 days beyond 250 days.

The maximum number of points that can be earned in each specific phase is:

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

Scoring the Results

The total quality scores, as well as the timeframes and project costs for major OIG reports, are shown in Appendices A and B. Each total quality score measures *project* and *report* quality characteristics including Planning (Preliminary Research), Field Work, Evidence, Supervision, and Reporting (Timeliness and Readability). The maximum number of points achievable for a draft report issued to the Agency in under 200 days is 38 points. A draft report issued between 201 and 250 days can earn a maximum score of 33 points.

During FYs 2008 and 2009, the cost of reports increased and the supervision quality characteristics in the OIG project management scorecard increased overall. The average cost of an OIG report (excluding the audit of the Agency's financial statements) increased from \$309,032 in FY 2008 to \$341,539 in FY 2009.¹ The average project scores for both FYs 2008 and 2009 round to 33 points. Supervisory scores increased over both fiscal years. Product Line

¹ The relatively significant rise in average cost includes an assignment (09-P-0125) that was open for over 2 years and had a relatively large cost. If this report had been excluded, the average project cost would have increased more moderately to an average cost of \$314,203.

Directors, for example, routinely documented their approval of the project guide prior to the entrance conference. This represents their approval of the project's objectives and scope and methodology. Supervisors also approved their team members' work papers within 30 days of staff completion.

The OIG teams used the discussion draft report process and held meetings with Agency management and staff to discuss the reports, ensure accuracy and tone, and present proposed recommendations. The 47 reports scored in FY 2008 contained 181 recommendations made to the Agency, and the Agency accepted 152 of those recommendations (84 percent) as of the final report dates. The 51 reports scored in FY 2009 contained 177 recommendations made to the Agency, and the Agency accepted 149 of those recommendations (again, 84 percent), as of the final report dates. The percentage of recommendations that had been accepted for the FY 2007 reports was also 84 percent.

Scope and Methodology

We reviewed cost and time data stored in the Inspector General Enterprise Management System (known as "IGEMS") for each of the OIG audit projects that were scored for quality. We then reviewed the assignment work papers in the OIG's Auto Audit® and TeamMate automated work paper systems and the final reports using the scoring form. During the scoring process, we also contacted supervisors as needed on each assignment to obtain additional information. The scoring form measured each assignment as to Planning (Preliminary Research), Field Work, Evidence, Supervision, and Reporting (Timeliness and Readability). Beginning in FY 2008, the "significance" portion of the scorecard was not scored because it involved more subjectivity than intended for scoring purposes. We believe these scorecards can be applied to all OIG assignments in accordance with GAGAS. The scorecards should allow for enough variety in impact quality measurement to cover all of our work.

Our scope covered final performance audit and evaluation reports issued by OA, OPE, OMS, and OCPM from October 1, 2007, through September 30, 2009, that were reviewed and scored by OIG's quality assurance staff. We did not include Defense Contract Audit Agency contract audit reports or other reports in which the work was performed by external auditors. During our review, we took into account changes made since our prior quality assurance reviews involving OIG measures related to FY 2007 reports (Report No. 08-A-0081, issued February 12, 2008).

Chapter 2

Notable Improvements Made, But Further Opportunities Exist

During FYs 2008 and 2009, the OIG made noticeable improvements regarding documentation of work paper reviews. Supervisory reviews were better documented, and reviews were more timely. Product Line Directors (PLDs) and Project Managers (PMs) demonstrate that they are reviewing the supporting work papers for the draft and final reports. The staffs are responding to the PLD/PM comments, and clearance by the PLD/PM is documented in the review sheets and notes. Nonetheless, we noted the following areas where improvements can be made:

- Work papers should be a more reasonable length.
- Indexing should be updated at various stages.
- Use of draft Agency documents should be managed better.
- Proper attribution should be provided in reports.
- Dates used to define the scope of work should be more standardized.

Many Improvements Made Since Last Quality Assurance Review

Since the last quality assurance review issued on February 12, 2008 (Report No. 08-A-0081), which covered issues regarding FY 2007 reports, the OIG added policy guidance in the PMH regarding supervisory reviews and better reviewer notes being kept in a central location of the work paper files. The independent referencing function has been established in the Immediate Office with a Special Projects staff to review all OIG draft and final audit and evaluation products. Where the independent referencer took significant exception to proposed OIG reports, the Acting Inspector General was notified directly of the concern and the issue was resolved. Several recommendations from the February 2008 quality assurance report have been implemented and have helped to improve the quality of reports and work processes. These improvements include:

- Revision of the PMH to clarify that supervisors are responsible for reviewing the status of work and not just work papers that staff have deemed complete. PLDs, in addition to reviewing the work papers of the PM during field work, should also be reviewing the work papers of other staff to determine the effectiveness of the PM's review.
- Revision of the *Report Formatting and Style Guide* to ensure that staff fully understand when to provide attribution in OIG reports, as well as revision to provide additional clarification to ensure OIG reports do not use ambiguous terms.
- Revision of the PMH to clarify that decisions by all OIG staff, including senior OIG officials, be completely documented. Where officials do not provide such explanation, the PLD will advise the appropriate Assistant Inspector General or other senior OIG official and request an explanation regarding their decision.
- Better assurance through the project scorecard that assignment guides are reviewed and approved by the PLD prior to field work.

- Revision of the PMH to clarify that interview write-ups with Agency staff and officials contain conclusions by OIG staff about the statements made and additional steps needed to validate the statements made.
- Revision of the PMH to clarify the aspects of the team's methodology that need to be discussed at the entrance conference and require discussion of those aspects in the entrance conference write-up.

During FYs 2008 and 2009, there were noticeable improvements regarding documentation of work paper reviews. Supervisory reviews are better documented, and the comments were retained in the work papers as either a master list or via comment sheets. The reviews were more timely, as required by Inspector General Statement No. 2 issued October 10, 2006. The guidance, which is incorporated into the PMH, requires that work papers be reviewed monthly for GS-11s and above and twice monthly for GS-9s and below. Only 3 of 47 reports scored in FY 2008 and 2 of the 51 scored in FY 2009 had less than a score of 4.0 for supervision. The average score for supervision was 4.0 in FY 2007, 4.63 in FY 2008, and 4.77 for FY 2009.

As a result of the above actions, the quality improvement measures instilled in the audit process provide a direct correlation to higher-quality OIG reports. Areas such as audit supervision are more consistent over time as measured by the project scorecard. However, enhancements to the project quality scorecard can always be made and are discussed below.

Additional Opportunities for Improvement Exist

Work Paper Preparation

Though there has been improvement, one area of work paper preparation that continues to need attention is maintaining work papers of reasonable length. Work papers continue to have more than the results of one audit or evaluation step or sub-step. They include multiple interviews, e-mails, documents, and analyses. This issue has a negative impact on the timeliness of independent referencing. Work papers should not be so lengthy that they impede an effective or timely review, and they should address a specific audit or evaluation step or sub-step as identified in the audit guide.

Recommendation 1: Revise the PMH to include as part of the work paper preparation and review processes that each work paper addresses only one audit or evaluation step or sub-step.

Report Indexing

Report indexing has improved. As per GAGAS, auditors must obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions. GAGAS states that the process of preparing and reviewing audit documentation should allow for the review of audit quality. PMs and PLDs have directed their staffs to more precisely index report statements to supporting documentation. Also, the OIG plans to continue to reemphasize good indexing through training on an as-needed basis.

However, during quality control reviews of official draft reports, indexes to supporting information often pertained to the discussion draft provided to the Agency rather than the formal draft. In some cases, no further audit work was conducted and the suggested change by the Agency was accepted by the OIG without the OIG doing any validation. While the purpose of the discussion draft is to facilitate discussion with the auditee, changes by the auditee should be supported by appropriate documentary evidence. Also, OIG conclusions or opinions are sometimes not included in the audit work papers but materialize in the audit report with no indexing.

Insufficient indexing of summaries, finding outlines, and spreadsheets is also a concern. In some cases, reports are indexed to summary work papers or finding outlines that are not cross-indexed to supporting work papers. In other cases, spreadsheets are not clearly cross-indexed to supporting documentation, or report indexes do not refer to a specific location in a spreadsheet. Both issues result in the need for additional time in referencing.

Recommendation 2: Amend the PMH with additional guidance on indexing, specifically noting that: (1) OIG conclusions and opinions in the draft and final reports, summaries, and finding outlines must be indexed to supporting audit work papers which show the complete facts and rationale for a conclusion or opinion; (2) spreadsheets must be cross-indexed to supporting documentation; and (3) report indexes must refer to a specific location in a spreadsheet.

Use of Draft Agency Documents

Audit teams used Agency draft documents to support audit conclusions without proper attribution and, in some cases, without any further validation of the information presented in the OIG draft report to make it current. For example, one report utilized an EPA guidance document that had been in draft for over 5 years and did not identify the document as draft in the OIG report. The team should have performed more audit work to determine whether the issues identified in the Agency's draft document were still valid and whether the document was or would ever be published. In another example, a team did not verify that criteria used were the most current and up-to-date information before the report was submitted for referencing.

Recommendation 3: Revise the PMH to specify that reports should clearly attribute draft sources, and that attributed draft sources should be checked shortly before referencing and submission of the draft report for comment to verify that the OIG report contains the most up-to-date and current information.

Defining When Reports Should Use the Word "Official"

While attribution in OIG reports improved in FY 2008, it continues to need improvement. Staff did not always provide sufficient attribution in reports regarding the level of the Agency staff making comments. This issue was reported in prior quality assurance reviews and the Acting Inspector General provided guidance. In his view, Agency staff at the Senior Executive Service

(SES) or higher level should normally be referred to as Agency officials. However, report statements either did not attribute the report statements to any official or used the term “Agency official” when the employee was below the SES level. Without identifying the support for the statement, including the title of the individual as needed, the reader is less likely to be able to judge the credibility of the statement provided. For example, in one assignment, the entire “Noteworthy Accomplishments” section was indexed to the statement of an Agency Office Director without any supporting documentation. No attribution was given and no documentation was obtained to verify the statements of the Agency official making the statement. In another example, an EPA mass e-mail was indexed as support for a statement that appeared to be a position obtained during an interview.

Recommendation 4: Update the PMH to provide the guidance on the proper use of indexing and the proper use of the term “official,” and provide examples, if possible, of when indexing and the use of the term “official” are inappropriate.

Scope of Work

Audit research, field work, and reporting are not distinct phases within the audit cycle and may overlap. These phases are discussed in detail in the PMH. For reporting purposes, and to better define the audit timeframes, the statement contained in the report describing the scope of work will commence with the preliminary research kick-off meeting with the Agency (or, if preliminary research is not conducted, the entrance conference) and will end when the draft report is provided to the Agency for comment (or the discussion draft if a draft is not issued).

Recommendation 5: Update the PMH to state audit work is conducted from preliminary research kick-off meeting/entrance conference to the date the draft report (or discussion draft if there is no official draft) is provided to the Agency.

Office of Inspector General Project Quality Scorecards – Fiscal Year 2008

| Report Number | Staff Days | Project Cost (000s) | Elapsed Days from Kickoff to OCPL | Planning | Field Work | Evidence | Supervision | Draft Report Preparation and Timeliness | Report Communication | Total Assignment Score |
|---------------|------------|---------------------|-----------------------------------|----------|------------|----------|-------------|---|----------------------|------------------------|
| 08-P-0020 | 1,505 | \$1,288.6 | 807 | 2 | 3.4 | 4 | 4.5 | 8 | 8.4 | 30.3 |
| 08-1-0032 | 3,081 | \$2,575.6 | 196 | 3 | 3 | 4 | 4.6 | 13 | 7.1 | 34.7 |
| 08-2-0039 | 102 | \$84.8 | 45 | 3 | 4 | 4 | 4.7 | 13 | 9.0 | 37.7 |
| 08-2-0045 | 53 | \$44.1 | 128 | 3 | 4 | 4 | 4.1 | 7 | 9.0 | 31.1 |
| 08-P-0049 | 597 | \$571.7 | 394 | 3 | 4 | 4 | 2.8 | 5 | 7.4 | 26.2 |
| 08-P-0055 | 173 | \$136.7 | 232 | 3 | 4 | 3.5 | 4.6 | 8 | 9.0 | 32.1 |
| 08-P-0062 | 46 | \$38.5 | 85 | 3 | 3.5 | 4 | 4.1 | 13 | 9.0 | 36.6 |
| 08-P-0080 | 179 | \$145.5 | 87 | 3 | 4 | 4 | 5.0 | 13 | 9.0 | 38 |
| 08-P-0083 | 564 | \$470.2 | 199 | 3 | 4 | 4 | 4.6 | 7.0 | 9.0 | 31.6 |
| 08-P-0084 | 64 | \$52.5 | 120 | 3 | 3.8 | 4 | 4.0 | 8.0 | 9.0 | 31.8 |
| 08-2-0095 | 88 | \$73.6 | 59 | 3 | 4 | 2.5 | 4.6 | 13 | 9.0 | 36.1 |
| 08-P-0093 | 417 | \$336.9 | 251 | 3 | 3.3 | 3.2 | 4.7 | 8 | 9.0 | 31.2 |
| 08-2-0099 | 62 | \$54.2 | 123 | 3 | 4 | 4 | 4.5 | 13 | 9.0 | 37.5 |
| 08-P-0116 | 612 | \$478.9 | 351 | 3 | 4 | 3.3 | 3.5 | 6.0 | 9.0 | 28.8 |
| 08-P-0120 | 330 | \$260.1 | 178 | 3 | 4 | 4.0 | 5.0 | 13.0 | 9.0 | 38 |

Office of Inspector General Project Quality Scorecards – Fiscal Year 2008

| Report Number | Staff Days | Project Cost (000s) | Elapsed Days from Kickoff to OCPL | Planning | Field Work | Evidence | Supervision | Draft Report Preparation and Timeliness | Report Communication | Total Assignment Score |
|---------------|------------|---------------------|-----------------------------------|----------|------------|----------|-------------|---|----------------------|------------------------|
| 08-P-0121 | 503 | \$419.5 | 230 | 3 | 4 | 3.5 | 2.6 | 8.0 | 9.0 | 30.1 |
| 08-P-0141 | 414.4 | \$327.0 | 567 | 2 | 4 | 3.0 | 4.4 | 2.0 | 9.0 | 24.4 |
| 08-04-0156 | 450 | \$370.0 | 226 | 3 | 3.9 | 4.0 | 4.4 | 8.0 | 9.0 | 32.3 |
| 08-P-0169 | 632 | \$986.3 | 606 | 3 | 4 | 4 | 4.6 | 1 | 9.0 | 25.6 |
| 08-4-0154 | 287 | \$140.0 | 193 | 3 | 2 | 4 | 4.9 | 12 | 9.0 | 34.9 |
| 08-P-0245 | 561 | \$443.6 | 299 | 3 | 4 | 3 | 4.7 | 7 | 8.9 | 30.6 |
| 08-2-0226 | 84 | \$73.5 | 79 | 3 | 4 | 4 | 5.0 | 13 | 9.0 | 38 |
| 08-P-0213 | 99 | \$84.0 | 94 | 3 | 4 | 3 | 4.8 | 13 | 9.0 | 36.8 |
| 08-2-0241 | 119 | \$64.1 | 41 | 3 | 4 | 4 | 5.0 | 13 | 9.0 | 38 |
| 08-P-0200 | 188 | \$161.5 | 161 | 3 | 4 | 3 | 5.0 | 13 | 7.9 | 35.9 |
| 08-P-0199 | 347 | \$274.1 | 399 | 3 | 4 | 4 | 4.8 | 6 | 8.4 | 30.2 |
| 08-P-0266 | 1052 | \$830.9 | 351 | 3 | 4 | 4 | 5.0 | 6 | 8.3 | 30.3 |
| 08-P-0264 | 192 | \$165.1 | 291 | 3 | 4 | 3 | 5.0 | 7 | 9.0 | 31 |
| 08-P-0184 | 108 | \$91.0 | 188 | 3 | 4 | 4 | 5.0 | 13 | 9.0 | 38 |

Office of Inspector General Project Quality Scorecards – Fiscal Year 2008

| Report Number | Staff Days | Project Cost (000s) | Elapsed Days from Kickoff to OCPL | Planning | Field Work | Evidence | Supervision | Draft Report Preparation and Timeliness | Report Communication | Total Assignment Score |
|---------------|------------|---------------------|-----------------------------------|----------|------------|----------|-------------|---|----------------------|------------------------|
| 08-P-0235 | 757 | \$811.6 | 618 | 3 | 4 | 3.5 | 4.5 | 1 | 9.0 | 25 |
| 08-1-0149 | 211 | \$175.8 | 105 | 3 | 4 | 4 | 5.0 | 13 | 6.4 | 35.4 |
| 08-1-0194 | 275 | \$228.6 | 164 | 3 | 4 | 4 | 5.0 | 13 | 8.0 | 37 |
| 08-2-0142 | 94 | \$43.1 | 38 | 3 | 4 | 4 | 5.0 | 13 | 9.0 | 38 |
| 08-P-0174 | 800 | \$634.1 | 416 | 3 | 4 | 3 | 5.0 | 5 | 8.8 | 28.8 |
| 08-P-0196 | 1094 | \$865.1 | 272 | 3 | 4 | 3.3 | 4.6 | 8 | 9.0 | 31.9 |
| 08-2-0204 | 153 | \$130.4 | 177 | 3 | 4 | 3.6 | 4.8 | 13 | 9.0 | 37.4 |
| 08-P-0206 | 268 | \$231.6 | 170 | 3 | 4 | 3.7 | 4.2 | 13 | 9.0 | 36.9 |
| 08-P-0265 | 763 | \$603.2 | 334 | 3 | 3 | 3.8 | 4.5 | 6 | 9.0 | 29.3 |
| 08-P-0278 | 662 | \$528.2 | 267 | 3 | 4 | 3.7 | 5.0 | 7 | 9.0 | 31.7 |
| 08-1-0277 | 144 | \$123.4 | 86 | 3 | 4 | 3.6 | 5.0 | 13 | 9.0 | 37.6 |
| 08-4-0270 | 43 | \$35.4 | 197 | 3 | 4 | 3.8 | 4.8 | 13 | 9.0 | 37.6 |
| 08-P-0271 | 455 | \$386.3 | 354 | 3 | 4 | 4 | 5.0 | 6 | 9.0 | 31 |
| 08-P-0267 | 155 | \$121.5 | 82 | 2.5 | 3.5 | 3 | 5.0 | 13 | 7.4 | 34.4 |
| 08-P-0186 | 377 | \$314.2 | 332 | 3 | 3 | 4 | 4.8 | 7 | 7.6 | 29.4 |

Office of Inspector General Project Quality Scorecards – Fiscal Year 2008

| Report Number | Staff Days | Project Cost (000s) | Elapsed Days from Kickoff to OCPL | Planning | Field Work | Evidence | Supervision | Draft Report Preparation and Timeliness | Report Communication | Total Assignment Score |
|--------------------------|---------------|---------------------|-----------------------------------|------------|-------------|-------------|-------------|---|----------------------|------------------------|
| 08-2-0309 | 27 | \$22.5 | 47 | 3 | 4 | 4 | 5.0 | 13 | 9.0 | 38 |
| 08-P-0291 | 344 | \$293.3 | 257 | 1 | 4 | 4 | 5.0 | 6 | 9 | 29 |
| 08-P-0276 | 236 | \$200.3 | 183 | 3 | 4 | 3 | 5.0 | 13 | 7.7 | 35.7 |
| AVG | 420.58 | \$357.26 | 235.72 | 2.9 | 3.84 | 3.68 | 4.63 | 9.49 | 8.69 | 33.23 |
| NUMBER OF REPORTS | 47 | | | | | | | | | |

Office of Inspector General Project Quality Scorecards – Fiscal Year 2008

Report Numbers Assignment Numbers Titles

| | | |
|-----------|-----------------------|---|
| 08-P-0020 | 2005-1117 | Improvements Needed in Air Toxics Emissions Data Needed to Conduct Residual Risk Assessments |
| 08-1-0032 | 2007-590 | Audit of EPA's Fiscal 2007 and 2006 (Restated) Consolidated Financial Statements |
| 08-2-0039 | 2007-950 | Village of Laurelville, Ohio-Unallowable Costs Claimed Under EPA Grant XP97579701 |
| 08-2-0045 | 2007-312, 2007-865 | Unallowable Federal Funds Drawn on EPA Grant No. XP98247201 Awarded to the Wayne County Water and Sewer Authority, New York |
| 08-P-0049 | 2006-1287 | Despite Progress, EPA Needs to Improve Oversight of Wastewater Upgrades in the Chesapeake Bay Watershed |
| 08-P-0055 | 2007-573 | EPA Should Continue to Improve Its National Emergency Response Planning |
| 08-P-0062 | 2007-958 | City of Elizabeth, New Jersey-Excess Clean Water State Revolving Funds Claimed |
| 08-P-0080 | 2007-926 | EPA's Office of Air and Radiation Needs to Improve Compliance with Audit Followup Process |
| 08-P-0083 | 2007-539 | Framework for Developing Tribal Capacity Needed in the Indian General Assistance Program |
| 08-P-0084 | 2007-956 | Borough of Carteret, New Jersey-Unallowable Costs Claimed Under EPA Grant XP98247001 |
| 08-2-0095 | 2008-128 | City of Bad Axe, Michigan-Unallowable Costs Claimed Under EPA Grant XP98578301 |
| 08-P-0093 | 2007-442 | EPA Should Further Limit Use of Cost Plus Award Fee Contracts |
| 08-2-0099 | 2007-979 | Followup on Information Concerning Superfund Cooperative Agreements with New York and New Jersey |
| 08-P-0116 | 2007-491 | EPA Can Recover More Federal Superfund Money |
| 08-P-0120 | 2007-952 | Summary of Recent Developments in EPA's Drinking Water Program and Areas for Additional Focus |
| 08-P-0121 | 2007-641 | Improvements Needed to Ensure Grant Funds for U.S. Mexico Border Water Infrastructure Program are Spent More Timely |
| 08-P-0141 | 2006-1400 | EPA Needs to Track Compliance with SF Cleanup Requirements |
| 08-4-0156 | 2007-815 | Canaan Valley Institute, Inc. |
| 08-P-0169 | 2006-1433 | Improved controls Would reduce Superfund Backlogs |
| 08-4-0154 | 2007-994 | Tetra Tech Charging Verification Review |
| 08-P-0245 | 2007-903 | Border 2012 Program Needs to Improve Program Management to Ensure Results |
| 08-2-0226 | 2008-167-OA-FY08-0063 | Passaic Valley Sewerage Commissioners-Unallowable Costs Claimed Under EPA Grant XP98237601 |
| 08-P-0213 | 2008-97-OA-FY08-0006 | Oglala Sioux Single Audits-Corrective Actions Taken but Improvements Needed in Resolving Costs |
| 08-2-0241 | 2008-000175 | Agreed-Upon Procedures on EPA's Fiscal Year 2008 Second Quarter Financial Statements |
| 08-P-0200 | OCPL-FY07-0005 | Follow-Up Review on Progress at Escambia Treating Company Superfund Site, Pensacola, Florida |
| 08-P-0199 | 2007-000479 | EPA Needs to Better Report Chesapeake Bay Challenges – A Summary Report |
| 08-P-0266 | 2007-0873 | EPA Assisting Tribal Water Systems but Needs to Improve Oversight |
| 08-P-0264 | OCPL-FY07-0006 | Corrective Actions Were Generally Implemented at Stauffer Chemical Company Superfund Site, Tarpon Springs, FL |

Office of Inspector General Project Quality Scorecards – Fiscal Year 2008

Report Numbers Assignment Numbers Titles

| | | |
|-----------|---------------|---|
| 08-P-0184 | 2007-990 | Millions in Federal Dollars Remain for the Colonias Projects |
| 08-P-0235 | 2006-1402 | EPA Decisions to Delete Superfund Sites Should Undergo Quality Assurance Review |
| 08-1-0149 | 2007-000848 | Fiscal Year 2007 and 2006 Financial Statements for the Pesticide Registration Fund |
| 08-1-0194 | 2007-000846 | Fiscal Year 2007 and 2006 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund |
| 08-2-0142 | OA-FY08-0064 | Agreed-Upon Procedures on EPA's Fiscal Year 2008 First Quarter Financial Statements |
| 08-P-0174 | 2007-0308 | More Action Needed to Protect Public from Indoor Radon |
| 08-P-0196 | 2007-000727 | Making Better Use Of Stringfellow Superfund Special Accounts |
| 08-2-0204 | 2008-0144 | Village of Wellsville, Ohio – Ineligible Costs Claimed Under EPA Grant XP97582801 |
| 08-P-0206 | 2007-0748 | Voluntary Greenhouse Gas Reduction Programs Have Limited Potential |
| 08-P-0265 | 2008-0114 | EPA Should Continue Efforts to Reduce Unliquidated Obligations in Brownfields Pilot Grants |
| 08-P-0278 | 2007-0967 | EPA Needs to Improve Strategic Planning for Priority Enforcement Areas |
| 08-1-0277 | 2008-0152 | National Caucus and Center on Black Aged, Inc., Incurred Cost Audit of Eight EPA Cooperative Agreements |
| 08-4-0270 | 2008-0145 | Final Mixed Funding Claim for Old Southington Superfund Site (United Technologies) |
| 08-P-0271 | 2007-000557 | EPA Personnel Access and Security System Would Benefit from Improved Project Management to Control Costs and Timeliness of Deliverables |
| 08-P-0267 | OMS-FY08-0009 | Identification Proofing, Incident Handling, and Badge Disposal Procedures Needed for EPA's Smartcard Program |
| 08-P-0186 | 2007-0985 | EPA Can Improve the Awarding of Noncompetitive Contracts |
| 08-2-0309 | OA-FY08-0064 | Agreed-Upon Procedures on EPA's Fiscal Year 2008 Third Quarter Financial Statements |
| 08-P-0291 | 2007-000900 | A Region 5 Penalty Reduction Was Unjustified and Undocumented |
| 08-P-0276 | 2008-0163 | EPA Actions Should Lead to Improved Grants Accountability |

Office of Inspector General Project Quality Scorecards – Fiscal Year 2009

| Report Number | Staff Days | Project Cost | Elapsed Days from Kickoff to OCPL | Planning | Fieldwork | Evidence | Supervision | Draft Report Preparation and Timeliness | Report Communication | Total Assignment Score |
|---------------|------------|--------------|-----------------------------------|----------|-----------|----------|-------------|---|----------------------|------------------------|
| 09-1-0026 | 2,791 | \$2,174,361 | 188 | 3 | 4 | 4 | 5 | 13 | 6.9 | 35.9 |
| 09-1-0107 | 187 | \$158,338 | 82 | 3 | 4 | 4 | 5 | 13 | 6.1 | 35.1 |
| 09-1-0172 | 203 | \$171,671 | 126 | 3 | 4 | 4 | 4.7 | 13 | 8.8 | 37.5 |
| 09-2-0011 | 177 | \$147,541 | 182 | 3 | 4 | 3.8 | 4.6 | 13 | 9 | 37.4 |
| 09-2-0078 | 121 | \$103,202 | 148 | 3 | 4 | 3.8 | 4.7 | 13 | 9 | 37.5 |
| 09-2-0161 | 103 | \$69,913 | 103 | 3 | 4 | 4 | 5 | 13 | 9 | 38 |
| 09-2-0195 | 1,170 | \$152,290 | 637 | 3 | 4 | 3.5 | 4.9 | 1 | 9 | 25.4 |
| 09-2-0200 | 106 | \$89,714 | 78 | 3 | 4 | 4 | 5 | 13 | 9 | 38 |
| 09-2-0247 | 106 | \$89,714 | 41 | 3 | 4 | 4 | 5 | 13 | 9 | 38 |
| 09-4-0112 | 307 | \$346,181 | 300 | 3 | 3 | 4 | 4.5 | 7 | 9 | 30.5 |
| 09-4-0133 | 138 | \$117,152 | 137 | 3 | 3 | 3.3 | 4.8 | 13 | 9 | 36.1 |
| 09-4-0134 | 108 | \$89,639 | 278 | 3 | 4 | 3.6 | 4.7 | 7 | 9 | 31.3 |
| 09-4-0135 | 189 | \$158,189 | 154 | 2 | 4 | 3.5 | 4.8 | 13 | 9 | 36.3 |
| 09-P-0029 | 1,143 | \$398,750 | 364 | 3 | 4 | 4 | 4.8 | 5 | 9 | 29.8 |
| 09-P-0061 | 658 | \$542,142 | 295 | 3 | 4 | 3.9 | 3.5 | 7 | 9 | 30.4 |

Office of Inspector General Project Quality Scorecards – Fiscal Year 2009

| Report Number | Staff Days | Project Cost | Elapsed Days from Kickoff to OCPL | Planning | Fieldwork | Evidence | Supervision | Draft Report Preparation and Timeliness | Report Communication | Total Assignment Score |
|---------------|------------|--------------|-----------------------------------|----------|-----------|----------|-------------|---|----------------------|------------------------|
| 09-P-0085 | 138 | \$114,643 | 106 | 3 | 4 | 3.9 | 4.9 | 13 | 9 | 37.8 |
| 09-P-0086 | 451 | \$375,316 | 184 | 3 | 4 | 4 | 5 | 13 | 9 | 38 |
| 09-P-0087 | 260 | \$216,000 | 234 | 3 | 4 | 4 | 5 | 8 | 7.8 | 31.8 |
| 09-P-0088 | 516 | \$435,018 | 334 | 3 | 4 | 3 | 4.5 | 6 | 7.8 | 28.3 |
| 09-P-0089 | 810 | \$641,157 | 407 | 3 | 4 | 3 | 4.3 | 5 | 8.9 | 28.2 |
| 09-P-0092 | 827 | \$663,986 | 322 | 2 | 4 | 3.3 | 5 | 6 | 9 | 29.3 |
| 09-P-0110 | 75 | \$62,215 | 260 | 3 | 4 | 4 | 4.9 | 7 | 9 | 31.9 |
| 09-P-0119 | 1,205 | \$947,442 | 158 | 3 | 4 | 3 | 4.8 | 13 | 9 | 36.8 |
| 09-P-0125 | 2,135 | \$1,680,991 | 670 | 3 | 4 | 3 | 5 | 0 | 8.2 | 23.2 |
| 09-P-0127 | 574 | \$508,312 | 422 | 2 | 1 | 3 | 5 | 1 | 8.2 | 20.2 |
| 09-P-0128 | 186 | \$156,121 | 147 | 3 | 3 | 3.1 | 5 | 11 | 9 | 34.1 |
| 09-P-0129 | 2,271 | \$665,405 | 236 | 3 | 4 | 3.7 | 4.9 | 8 | 9 | 32.6 |
| 09-P-0130 | 840 | \$674,546 | 219 | 2 | 4 | 3.2 | 5 | 8 | 9 | 31.2 |
| 09-P-0131 | 156 | \$131,243 | 42 | 3 | 4 | 4 | 5 | 13 | 9 | 38 |

Office of Inspector General Project Quality Scorecards – Fiscal Year 2009

| Report Number | Staff Days | Project Cost | Elapsed Days from Kickoff to OCPL | Planning | Fieldwork | Evidence | Supervision | Draft Report Preparation and Timeliness | Report Communication | Total Assignment Score |
|---------------|------------|--------------|-----------------------------------|----------|-----------|----------|-------------|---|----------------------|------------------------|
| 09-P-0144 | 742 | \$621,682 | 276 | 3 | 4 | 3 | 5 | 7 | 9 | 31 |
| 09-P-0147 | 340 | \$277,837 | 208 | 3 | 4 | 3 | 5 | 13 | 8.8 | 36.8 |
| 09-P-0151 | 489 | \$397,760 | 243 | 3 | 4 | 3.1 | 4.8 | 8 | 9 | 31.9 |
| 09-P-0152 | 110 | \$89,833 | 110 | 3 | 4 | 4 | 5 | 13 | 9 | 38 |
| 09-P-0162 | 502 | \$419,023 | 342 | 1 | 3 | 3.3 | 4.2 | 6 | 9 | 26.5 |
| 09-P-0197 | 279 | \$240,019 | 133 | 3 | 4 | 4 | 5 | 13 | 9 | 38 |
| 09-P-0203 | 201 | \$212,746 | 134 | 3 | 4 | 3 | 5 | 13 | 5.2 | 33.2 |
| 09-P-0206 | 193 | \$159,144 | 441 | 2 | 2 | 2.9 | 4.4 | 2.5 | 7.5 | 21.3 |
| 09-P-0222 | 253 | \$207,350 | 233 | 3 | 3.5 | 3.8 | 2.2 | 6.5 | 8.3 | 27.3 |
| 09-P-0223 | 611 | \$505,399 | 195 | 3 | 4 | 3 | 5 | 13 | 9 | 37 |
| 09-P-0225 | 43 | \$36,416 | 30 | 2 | 3 | 3.8 | 5 | 13 | 9 | 35.8 |
| 09-P-0229 | 661 | \$575,867 | 182 | 3 | 4 | 3.4 | 4.7 | 13 | 9 | 37.1 |
| 09-P-0231 | 448 | \$382,325 | 249 | 3 | 4 | 3.5 | 5 | 8 | 9 | 32.5 |
| 09-P-0232 | 386 | \$515,791 | 310 | 3 | 4 | 3 | 5 | 5.5 | 7.7 | 28.2 |
| 09-P-0233 | 146 | \$123,034 | 285 | 3 | 3.5 | 3.5 | 4.2 | 7 | 8.2 | 29.4 |

Office of Inspector General Project Quality Scorecards – Fiscal Year 2009

| Report Number | Staff Days | Project Cost | Elapsed Days from Kickoff to OCPL | Planning | Fieldwork | Evidence | Supervision | Draft Report Preparation and Timeliness | Report Communication | Total Assignment Score |
|--------------------------|---------------|------------------|-----------------------------------|-------------|-------------|-------------|-------------|---|----------------------|------------------------|
| 09-P-0235 | 3,455 | \$368,706 | 701 | 1 | 3 | 3.5 | 5 | 8 | 7.8 | 28.3 |
| 09-P-0240 | 593 | \$489,860 | 237 | 3 | 4 | 3.9 | 5 | 8 | 9 | 32.9 |
| 09-P-0241 | 204 | \$260,513 | 188 | 3 | 4 | 4 | 5 | 13 | 8.3 | 37.3 |
| 09-P-0242 | 418 | \$352,137 | 287 | 2 | 4 | 3.6 | 4.6 | 7 | 9 | 30.2 |
| 09-P-0243 | 419 | \$568,898 | 339 | 3 | 4 | 4 | 4.7 | 7 | 9 | 31.7 |
| 09-P-0176 | 613 | \$355,483 | 407 | 2 | 3 | 3 | 5 | 5 | 9 | 27 |
| 09-X-0217 | 15 | \$10,298 | 97 | 2 | 4 | 4 | 5 | 13 | 9 | 37 |
| AVG | 570.04 | \$377,477 | 245 | 2.75 | 3.75 | 3.57 | 4.77 | 9.25 | 8.62 | 32.69 |
| NUMBER OF REPORTS | | | 51 | | | | | | | |

Office of Inspector General Project Quality Scorecards – Fiscal Year 2009

Report Numbers Assignment Numbers Titles

| | | |
|-----------|----------------|---|
| 09-1-0107 | OA-FY09-0062 | FY 2008 PRIA Financial Statements |
| 09-1-0172 | OA-FY09-0061 | FY 2008 FIFRA Financial Statements |
| 09-2-0011 | OA-FY08-0061 | SAAP Audit- Washoe County - NV |
| 09-2-0078 | OA-FY08-0256 | SAAP Grant Awarded to Rupert ID |
| 09-2-0161 | OA-FY09-0809 | Agreed Upon Procedures - EPA's FY 2009 Quarterly Financial Statements |
| 09-2-0195 | IGOR-FY07-0582 | AA - Worthington WV FY 2004 Desk Review |
| 09-2-0200 | OA-FY09-0809 | Agreed Upon Procedures - EPA's FY 2009 Quarterly Financial Statements |
| 09-2-0247 | OA-FY09-0809 | Agreed Upon Procedures - EPA's FY 2009 Quarterly Financial Statements |
| 09-4-0112 | IGOR-FY07-1001 | AA - SAAP Mille Lacs Band of Chippewa Indians |
| 09-4-0133 | OA-FY09-0052 | STN Environmental Contract Review |
| 09-4-0134 | IGOR-FY07-1009 | Call Henry Labor Verification Review |
| 09-4-0135 | OA-FY08-0128 | Tetra Tech EM Inc Base Year Labor Verification Review |
| 09-P-0029 | IGOR-FY07-0880 | SF Site Sampling |
| 09-P-0061 | OPE-FY07-0002 | Evaluation of Energy Star Program Effectiveness Claims |
| 09-P-0085 | OA-FY08-0276 | Alaska Village Safe Water Program Followup |
| 09-P-0086 | OA-FY08-0039 | IAG Unliquidated Obligations |
| 09-P-0087 | OA-FY08-0018 | CIPP Followup |
| 09-P-0088 | OA-FY07-0006 | PART Assessment #1 |
| 09-P-0089 | IGOR-FY07-0731 | EPA Climate Change Programs and Science |
| 09-P-0092 | OPE-FY08-0001 | Evaluation of EPA's CAA Section 112(r) Risk Management |
| 09-P-0110 | OPE-FY08-0022 | Neal's Dump |
| 09-P-0119 | IGOR-FY07-0727 | Utilization of SF Special Accounts |
| 09-P-0125 | 2007-296 | Air Emissions at Ports |
| 09-P-0127 | IGOR-FY07-0399 | Freedom of Information Act |
| 09-P-0128 | OMS-FY08-0016 | Management Oversight Review of the Institutional Controls Tracking System |
| 09-P-0129 | IGOR-FY07-0445 | Working Capital Fund |
| 09-P-0130 | OPE-FY08-0001 | Evaluation of EPA's CAA Section 112(r) Risk Management |
| 09-P-0131 | OPE-FY09-0001 | Hotline - 2008-402 - CTS Printex |
| 09-P-0144 | OPE-FY08-0004 | Recovery of Removal Costs at Non-NPL Sites |

Office of Inspector General Project Quality Scorecards – Fiscal Year 2009

Report Numbers Assignment Numbers Titles

| | | |
|-----------|----------------|---|
| 09-P-0147 | OPE-FY08-0007 | EPA Peer Review Panels |
| 09-P-0151 | OPE-FY08-0003 | Accuracy and Reliability of Radon Testing |
| 09-P-0152 | OPE-FY09-0006 | Antimicrobial Testing Program Hotline |
| 09-P-0162 | OCPL-FY08-0002 | Old Mission |
| 09-P-0176 | OCPL-FY08-0003 | OSWER Regional Public Liaison |
| 09-P-0189 | OMS-FY09-0003 | FY 2009 EPA FISMA Audit |
| 09-P-0197 | OMS-FY09-0002 | EPA's System Development Activities |
| 09-P-0203 | OA-FY08-0323 | ORD FMFIA Implementation |
| 09-P-0206 | OCPL-FY08-0011 | OARM Reorganization IT Issues |
| 09-P-0222 | OPE-FY08-0013 | Potential Impediments to OIG Oversight |
| 09-P-0223 | OPE-FY08-0027 | EPA's Efforts to Establish Water Quality Standards to Protect the Nation's Waters from Excess Nutrients |
| 09-P-0225 | OA-FY09-0894 | CERCLA Credit Claim - Concord NC |
| 09-P-0229 | OA-FY08-0255 | Use of Independent Government Cost Estimates |
| 09-P-0231 | OPE-FY08-0028 | Evaluation of EPA's Response to Great Lakes Areas of Concern |
| 09-P-0232 | OA-FY08-0323 | ORD FMFIA Implementation |
| 09-P-0233 | OA-FY08-0374 | HSPD 12 Hotline on Equipment |
| 09-P-0235 | IGOR-FY07-0877 | Independent Evaluation of CEMS Calibration Gases |
| 09-P-0240 | OMS-FY08-0001 | Follow-up: EPA's Efforts to Remediate Identified Information Security Weaknesses |
| 09-P-0241 | OA-FY09-0762 | Unliquidated Obligations on Superfund Cooperative Agreements |
| 09-P-0242 | OA-FY08-0373 | Controls for Contractor Invoices |
| 09-P-0243 | OPE-FY08-0017 | Jones Sanitation |
| 09-X-0217 | OA-FY09-0876 | Grant Accruals for Stimulus Payments |