



OFFICE OF INSPECTOR GENERAL

Semiannual Report to Congress

October 1, 2018–March 31, 2019

EPA-350-R-19-001
May 2019

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Inspector General Act of 1978, as amended

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Abbreviations

CSB	U.S. Chemical Safety and Hazard Investigation Board
EPA	U.S. Environmental Protection Agency
FY	Fiscal Year
OIG	Office of Inspector General
U.S.C.	United States Code
SES	Senior Executive Service

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

EPA Inspector General Hotline

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Message to Congress

Midway through fiscal year 2019, we pause to take stock of the progress the U.S. Environmental Protection Agency (EPA) Office of Inspector General (OIG) has made toward assisting the EPA in the mission for which all Americans uniquely look to it—improving human health and the environment. The OIG’s progress, never a mere tally of reports or investigations, is measured by the depth of our analyses of programs and operations of the EPA and the U.S. Chemical Safety and Hazard Investigation Board (CSB), and by the quality of our evidence-based findings. On those scores, the news is good indeed.



Charles J. Sheehan

The EPA OIG: Top Flight Staff + Resilient, Flexible, Timely and Responsive

Despite continuing budget strains—including a lapse in federal appropriations that forced us to suspend operations for 35 days—our auditors, investigators and mission support staff rallied with ingenuity and flexibility. All credit goes to the OIG’s professionals, experienced and new. Even in fiscal headwinds, the OIG attracts talent across a range of fields matched with the ever-evolving agency programs under our purview. Recent hires hold advanced degrees in such diverse disciplines as global sustainability, public health and sustainable engineering. They bring Master of Business Administration degrees with concentrations in finance and commerce. Many former Peace Corps volunteers also have joined our ranks.

While our audits meet rigorous government standards and all products undergo extensive review, our striving to put time-critical findings promptly in agency and public hands led to issuing five of 13 reports this semiannual period in the form of a brief memorandum or letter, some with broader audits to continue. This enabled us to pinpoint specific (yet high-impact) issues in shorter (yet significant) reports. As a result, the agency was able to implement needed corrections more expeditiously.

OIG Accomplishments	
<i>(first half of FY 2019: October 1, 2018 March 31, 2019)</i>	
• Questioned costs and potential monetary benefits <i>(includes results from single audits):</i>	\$0.485 million
• Total fines and recoveries <i>(includes EPA-only and joint investigations):</i>	\$112.54 million
• Reports issued:	13 reports
• Investigative cases closed:	83 cases
• Administrative actions resulting from investigative cases <i>(includes EPA-only and joint investigations):</i>	18 actions
• Hotline inquiries referred for action:	207 inquiries

Also during the semiannual reporting period, we issued a report that found the EPA is not able to assess the risks of hundreds of pollutants found in treated sewage sludge used as fertilizer. The EPA consistently monitored biosolids for nine regulated pollutants but lacked the data or risk assessment tools needed to determine the safety of 352 other pollutants found in biosolids. Those 352 pollutants include 61 designated as acutely hazardous, hazardous or priority pollutants in other programs.

In addition, we examined how the EPA can minimize risk to a pilot program that addresses the nation’s water infrastructure needs. We found that the EPA did not provide a comprehensive risk assessment before the Water Infrastructure Finance and Innovation Act program was

established, nor did the agency develop performance measures to fully identify and capture financial data and the program's public health benefits to affected communities. These projects and others advance our vision to promote good governance and contribute to improved human health and the environment.

Several investigations recouped millions of agency dollars lost to grant and contractor fraud. For example, as a result of a larger investigation coordinated among several entities—such as the EPA OIG, the U.S. Department of Health and Human Services OIG, and the U.S. Department of Justice—Duke University agreed to pay \$112.5 million (including \$5.4 million associated with the EPA) to resolve allegations that it submitted falsified research data for 30 grants. In addition, a former EPA employee was sentenced to 38 months in prison after pleading guilty to obstructing an OIG investigation following being charged with theft and downloading child pornography to his EPA-issued laptop.

Our Clarity of Vision

During this semiannual period, the EPA OIG released its *Strategic Plan 2019–2023* to guide our efforts over the next 5 years. This [strategic plan](#) provides unified direction and clear expectations. It details how we will achieve our overarching mission, goals and objectives while executing the statutorily required, congressionally requested and other discretionary projects laid out in each year's specific [annual plan](#). With these documents as guides, I am confident that the dedicated, professional and energetic staff of the EPA OIG will remain resilient and responsive—and continue to fulfill our singular mission on behalf of the American citizen.



Charles J. Sheehan
Acting Inspector General

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About EPA and Its 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

The Office of Inspector General (OIG), established by the Inspector General Act of 1978, as amended, 5 U.S.C. app., 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 effectively. OIG staff are located at EPA headquarters in Washington, D.C.; the EPA's 10 regional offices; and at 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 a premier oversight organization trusted to speak the truth, promote good governance, and contribute to improved human health and the environment.

Mission

Conduct independent audits, evaluations and investigations; make evidence-based recommendations to promote economy, efficiency and effectiveness; and prevent and detect fraud, waste, abuse, mismanagement and misconduct for the EPA and the CSB.

Goals

1. Contribute to improved EPA and CSB programs and operations protecting human health and the environment, and enhancing safety.
2. Conduct audits, evaluations and investigations that enable the EPA and the CSB to improve business practices and accountability.
3. Improve OIG processes, resource allocation and accountability to meet stakeholder needs.

Scoreboard of Results

The table below shows taxpayer return on investment for work performed by the OIG during the first half of fiscal year (FY) 2019—October 1, 2018, through March 31, 2019—compared to overall FY 2019 annual performance goal targets. All results reported are based on goals and plans established under the Government Performance and Results Act.

Note: A lapse in federal appropriations from December 22, 2018, to January 25, 2019, forced the OIG to suspend operations, delaying project progress during that time.

Annual Performance Goal 1: Environmental and business outcome actions taken; changes, corrections or improvements made; risks reduced, eliminated or influenced by OIG work	
FY 2019 Target: 196 Semiannual Status: 40 (20.41% of goal as of March 31, 2019)	Supporting measures 0 Environmental/health improvements realized or influenced by OIG work 40 Environmental, chemical safety or business policy, practice or process changes made or decisions implemented 0 Legislative or regulatory changes
Annual Performance Goal 2: Recommendations, challenges, best practices or risks identified for action	
FY 2019 Target: 460 Semiannual Status: 273 (59.34% of goal as of March 31, 2019)	Supporting measures * 10 Certifications, verifications, validations * 59 Recommendations for improvement (including risk identified) 5 Referrals for agency action 0 Unimplemented recommendations identified in issued reports * 199 OIG-identified findings in external reports impacting EPA 0 Beneficial practices identified for potential transfer
Annual Performance Goal 3: Return on investment: potential dollar return as percentage of OIG budget	
FY 2019 Target: \$80,427,200 160% of budget Semiannual Status: \$295,596,758 367.53% of goal (as of March 31, 2019)	Supporting measures (in millions) OIG budget: \$50.3 Potential return: \$295.6 * \$0.099 Questioned costs \$0.386 Potential monetary benefits identified in reports—excluding questioned costs \$181.665 Monetary actions taken or resolved prior to report issuance \$0.408 Fines, penalties, settlements and restitutions resulting from EPA OIG investigations \$0.084 Actual cost savings identified after report issuance \$0.414 Cost avoidance savings/cost savings identified after report issuance or based on investigative results \$112.541 Fines, penalties, settlements and restitutions resulting from joint investigations between EPA OIG and other entities
Annual Performance Goal 4: Criminal, civil and administrative actions reducing risk, and loss of resources and operational integrity taken or influenced by OIG work	
FY 2019 Target: 200 Semiannual Status: 248 (124% of goal as of March 31, 2019)	Supporting measures 151 Allegations disproved 3 Indictments, informations and complaints 2 Convictions 2 Civil actions 16 Administrative actions taken (other than debarments or suspensions) 2 Suspension or debarment actions 72 Fraud briefings conducted
Other (no targets established)	
Savings and recommendations sustained (can include sustained costs for recommendations from prior fiscal year reports): <ul style="list-style-type: none"> * 39 sustained environmental or business recommendations (resolved or agreed-to) for action * 0 in sustained questioned costs \$385,534 in sustained potential monetary benefits 	

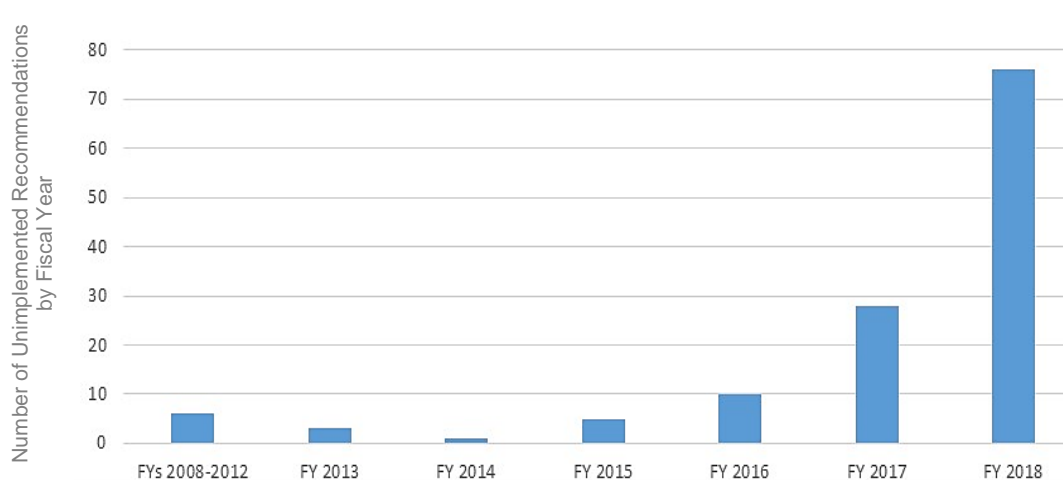
Source: The OIG Performance Measurement Results System within the Inspector General Enterprise Management System.

* These measures include single audits, which are generally audits of nonfederal entities performed by private firms. Further details on single audits are on page 27.

Status of OIG Unimplemented Recommendations

OIG audits provide 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.

Unimplemented Recommendations as of March 31, 2019
(presented by fiscal year issued)



For the semiannual reporting period ending March 31, 2019, the EPA had 129 unimplemented recommendations, and the CSB had one unimplemented recommendation. The potential monetary benefits of these recommendations for the EPA and CSB are approximately \$89 million and \$402,000, respectively. The table below shows the status of the recommendations, which fall into six categories. The CSB recommendation is included in the “Management and Operations” category.

Category	Total	
	No. of recommendations	Potential monetary benefits (in \$000s)
1. Management and Operations	56	\$45,961
2. Water	11	0
3. Environmental Contamination and Cleanup	11	27,800
4. Toxics, Chemical Safety and Pesticides	25	0
5. Air Quality	20	15,905
6. Research and Laboratories	7	0
Total	130	\$89,666

For each category, we include the benefit(s) 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) potential monetary benefits.

Category 1 Management and Operations

The 56 unimplemented recommendations in this category were issued within the following 22 reports and offer the potential for more effective and efficient operations, as well as potential monetary benefits of \$45.961 million:

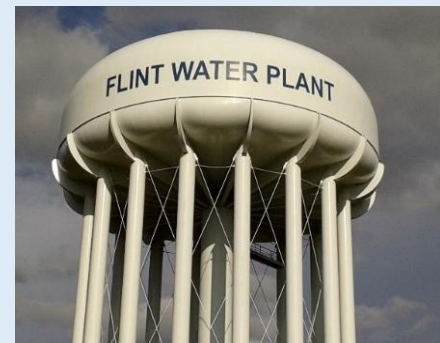
- Improve oversight of:
 - Payments to foreign fellows that could fund research by U.S. citizens or permanent residents (Report No. [18-P-0288](#)).
 - Assessment of threats to identify the proper level of protection for the EPA Administrator (Report No. [18-P-0239](#)).
 - Purchase Card and Convenience Check program controls to prevent improper purchases (Report No. [18-P-0232](#)). *The associated potential monetary benefit is \$152,000.*
 - Controls over the processing of contract invoices (Report No. [18-P-0231](#)). *The associated potential monetary benefit is \$95,000.*
 - Operational efficiencies of the EPA's human resources shared service centers (Report No. [18-P-0207](#)).
 - Companies with multiple cleanup liabilities that self-insure (Report No. [18-P-0059](#)).
 - Retention incentives (Report No. [17-P-0407](#)).
 - Puerto Rico's assistance agreements (Report No. [17-P-0402](#)).
 - Consolidated financial statements (Report Nos. [17-F-0046](#) and [16-F-0040](#)).
 - Use of religious compensatory time (Report No. [16-P-0333](#)).
 - Hawaii water quality grants (Report No. [16-P-0218](#)). *The associated potential monetary benefit is \$8.312 million.*
 - CSB future leasing with the General Services Administration (Report No. [16-P-0179](#)). *The associated potential monetary benefit is \$402,000.*
 - Grants execution in the U.S. Virgin Islands (Report No. [15-P-0137](#)). *The associated potential monetary benefit is \$37 million.*
 - Emergency and Rapid Response Contracts (Report No. [14-P-0109](#)).
- Institutionalize the Lean program to reap cost and time benefits (Report No. [17-P-0346](#)).
- Implement better processes for information technology regarding:
 - Incident Tracking System controls to protect personal information (Report No. [18-P-0298](#)).

- Security categorization of the Electronic Manifest System data (Report No. [18-P-0217](#)).
- Validation of whether contractors receive specialized role-based training for network and data protection (Report No. [17-P-0344](#)).
- Integration and use of cloud services (Report No. [15-P-0295](#)).
- Information security vulnerability program (Report No. [15-P-0290](#)).
- Internal controls for applications management (Report No. [10-1-0029](#)).

Category 2 Water

The 11 unimplemented recommendations in this category were issued within the following four reports and offer the potential for improved human health and the environment, as well as more effective and efficient operations:

- Strengthen oversight of state drinking water programs to improve response to drinking water contamination emergencies similar to the emergency that occurred in Flint, Michigan (Report No. [18-P-0221](#)).
- Share the EPA's voluntary WaterSense program practices with the agency's Program Management Improvement Officer (Report No. [17-P-0352](#)).
- Provide leadership and better guidance to improve fish advisory risk communications (Report No. [17-P-0174](#)).
- Revise outdated or inconsistent EPA/state clean water memorandums of agreement (Report No. [10-P-0224](#)).



In a Conference Committee Report for Public Law 116-6, Consolidated Appropriations Act, 2019, Congress directed the EPA to implement the recommendations from our Flint report (No. [18-P-0221](#)) issued on July 21, 2018, to ensure clean and safe water compliance under the Safe Drinking Water Act. In that report, we recommended that the EPA “[r]evise the Lead and Copper Rule to improve the effectiveness of monitoring and corrosion control treatment protocols.” The EPA established a planned completion date of February 28, 2019, for this corrective action. As of March 31, 2019, the EPA has not implemented this recommendation or provided the OIG with an updated milestone for revising the Lead and Copper Rule.

Category 3 Environmental Contamination and Cleanup

The 11 unimplemented recommendations in this category were issued within the following eight reports and offer the potential for improved human health and the environment, more effective and efficient operations, and potential monetary benefits of \$27.8 million:

- Finish prioritization and resource allocation methodologies for abandoned uranium mine sites on or near Navajo lands (Report No. [18-P-0233](#)).

- Make enhancements to EPA reporting software for facilities not in compliance with the Toxics Release Inventory reporting criteria (Report No. [18-P-0001](#)).
- Assure distribution of Superfund human resources supports current regional workload (Report No. [17-P-0397](#)).
- 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 management of the Oil Pollution Prevention program (Report No. [12-P-0253](#)).
- Make better use of Stringfellow Superfund Special Accounts (Report No. [08-P-0196](#)). *The associated potential monetary benefit is \$27.8 million.*

Category 4 Toxics, Chemical Safety and Pesticides

The 25 unimplemented recommendations in this category were issued within the following 11 reports and have the potential for improved human health and the environment:

- Improve measures and management controls over the pesticide emergency exemption process (Report No. [18-P-0281](#)).
- Re-evaluate compliance monitoring priorities to minimize asbestos risks in schools (Report No. [18-P-0270](#)).
- Establish controls to validate the states' authorization of hazardous waste rules to avoid regulatory gaps and minimize human health and environmental risks (Report No. [18-P-0227](#)).
- Implement controls over the use of unverified results within the Presidential Green Chemistry Challenge Awards program (Report No. [18-P-0222](#)).
- Better manage state pesticide cooperative agreements to more effectively use funds and reduce risk of pesticide misuse (Report No. [18-P-0079](#)).
- Reduce risks from illegal pesticides by effectively identifying imports for inspection and sampling (Report No. [17-P-0412](#)).
- Manage pesticide funds more efficiently (Report No. [17-P-0395](#)).
- Assess needs and implement management controls to ensure effective incorporation of chemical safety research products (Report No. [17-P-0294](#)).
- Strengthen oversight of herbicide resistance with better management controls (Report No. [17-P-0278](#)).
- Assure continued effectiveness of hospital-level disinfectants (Report No. [16-P-0316](#)).

- Improve oversight of state pesticide inspections to better ensure enforcement of safeguards for workers, the public and the environment (Report No. [15-P-0156](#)).

Category 5 Air Quality

The 20 unimplemented recommendations in this category were issued within the following seven reports and have the potential for improved human health and the environment, as well as potential monetary benefits of \$15.905 million:

- Collect additional performance data from states to better assess the effectiveness of vehicle inspection and maintenance programs (Report No. [18-P-0283](#)).
- Strengthen the process for revising air quality dispersion models that predict impact of pollutant emissions (Report No. [18-P-0241](#)).
- Improve controls to address strategic risks in the light-duty vehicle compliance program and achieve compliance with mobile source regulations (Report No. [18-P-0181](#)).
- Improve data and oversight to assure compliance with the standards for benzene content in gasoline (Report No. [17-P-0249](#)).
- Meet certain statutory requirements to identify environmental impacts of the Renewable Fuel Standard (Report No. [16-P-0275](#)).
- Provide a verifiable and enforceable remedy to reduce diesel emissions in the Baton Rouge ozone nonattainment area (Report No. [13-R-0297](#)). *The associated potential monetary benefit is \$2.905 million.*
- Update the fees rule to recover more motor vehicle and engine compliance program costs (Report No. [11-P-0701](#)). *The associated potential monetary benefit is \$13 million.*

Category 6 Research and Laboratories

The seven unimplemented recommendations in this category were issued within the following two reports and have the potential for improved human health and the environment, as well as more effective and efficient operations:

- Develop a comprehensive vision and strategy for citizen science that aligns with the agency's strategic objectives on public participation (Report No. [18-P-0240](#)).
- Review the Community-Focused Exposure and Risk Screening Tool and develop an action plan with time frames to address issues identified, including considerations on whether to retain the tool (Report No. [17-P-0378](#)).

Furthering EPA's Efforts

When conducting our audit work during the first half of FY 2019, we considered the EPA's key areas of effort. The table below shows how our reports on the EPA aligned with these areas.

Note: A lapse in federal appropriations from December 22, 2018, to January 25, 2019, forced the OIG to suspend operations, delaying project progress during that time.

OIG-Issued Reports — Linkage to Key EPA Areas of Effort

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 Law Enforcement Availability Pay Properly Certified but Controls over Process Could Be Improved	19-P-0001						X		X
EPA Unable to Assess the Impact of Hundreds of Unregulated Pollutants in Land-Applied Biosolids on Human Health and the Environment	19-P-0002			X					
EPA's Fiscal Years 2018 and 2017 Consolidated Financial Statements	19-F-0003								X
City of Houston Complied with Clean Water State Revolving Fund Requirements	19-P-0041		X					X	
Crow Tribe Public Water Systems Concerns	19-N-0044		X				X	X	
EPA's Water Infrastructure Finance and Innovation Act Program Needs Additional Internal Controls	19-P-0045								X
EPA Consistently Implements Processes Within Its Information Security Program, but Opportunities for Improvement Exist	19-P-0058						X		X
EPA Finalized a Study of the Historical Applications of Coal Ash as Structural Fill	19-N-0084			X					
Management Alert: Destruction of a Document Used to Certify Security of EPA's Budget Formulation System	19-N-0085						X		X
EPA's Fiscal Years 2017 and 2016 Hazardous Waste Electronic Manifest System Fund Financial Statements	19-F-0086								X
Management Alert: Hotline Concerns over Region 9 Regional Administrator's Duty Station and Travel	19-N-0087								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 reporting 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 March 31, 2019.

Impediments to Independence

Section 5(a)(21) of the Inspector General Act of 1978, as amended, requires a detailed description of any attempt by the establishment 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 establishment has resisted OIG oversight or delayed OIG access to information.

The OIG's ability to conduct audit work was impeded during the semiannual reporting period when an EPA employee destroyed documents related to the OIG's audit of the EPA's compliance with mandated federal information system security controls requirements. The OIG requested the agency to provide a U.S. General Services Administration-issued security assessment report on the agency's cloud-based hosting environment, as well as the agency's analysis of the report. The agency claimed that, because the report was subject to a nondisclosure agreement, the EPA was prohibited from sharing the report with the OIG. The agency also claimed that, because the nondisclosure agreement required that all General Services Administration-issued security documents be destroyed after use, the EPA destroyed notes documenting its analysis of the report.

The OIG ultimately received a copy of the security assessment report from the General Services Administration. However, because the report was "available to" the agency, pursuant to Section 6(a)(1) of the Inspector General Act, it should have been provided to the OIG by the agency directly. By subordinating the OIG's access to information to a nondisclosure agreement, the EPA did not provide the OIG timely access to all documents relating to the subject audit, contrary to Section 6(a)(1) of the Inspector General Act. Additionally, without the ability to review the destroyed notes, the OIG has no documentary evidence that the EPA analyzed the impact of the 180 vulnerabilities identified within the security assessment report.

The OIG issued a report on this issue, *Management Alert: Destruction of a Document Used to Certify Security of EPA's Budget Formulation System* (Report No. [19-N-0085](#)), on March 8, 2019. In response, the agency asserted that the agency only performed an “informal review” of the security assessment report and that the notes made by EPA staff consisted of only “a few checks and tick marks” on a General Services Administration-issued spreadsheet. Even so, any review is squarely within the realm of the OIG’s audit, and the agency was required under the Inspector General Act to provide the OIG with the report, along with any document containing notations made by agency staff while analyzing the report.

Significant OIG Activity

Congressionally Requested Activities

Office of Investigations Fact Finding Inquiry

Congressional Request into Possible Statute Violations

A congressional request was sent to the OIG to develop a comprehensive factual record for the U.S. Government Accountability Office to use to evaluate whether actions by former EPA Administrator Scott Pruitt or his staff violated (1) the Antideficiency Act and (2) the publicity or propaganda and anti-lobbying provisions of the Consolidated Appropriations Act of 2017. There were concerns that violations may have occurred during an April 2017 meeting between Administrator Pruitt and the National Mining Association. The OIG conducted multiple interviews during this inquiry and provided its fact-finding results to Congress.

Briefings, Requests and Inquiries

During this reporting period, the OIG provided 10 briefings to Congress on the OIG's work. Specific ongoing OIG work receiving considerable congressional interest included reviews related to former Administrator Pruitt and our audit examining whether the EPA complied with Executive Orders 12866 and 13045 to develop the proposed rulemaking for glider truck, engine and kit emission requirements. During the reporting period, the OIG also received six congressional requests.

Human Health and Environmental Issues

EPA Unable to Assess the Impact of Hundreds of Unregulated Pollutants in Land-Applied Biosolids on Human Health and the Environment

Report No. [19-P-0002](#), issued November 15, 2018

The EPA's controls over the land application of biosolids generated from sewage sludge were incomplete or had weaknesses and may not fully protect human health and the

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



Tilling soil and injecting biosolids into a farm field near Madison, Wisconsin. (OIG photo)

environment. Biosolids are the solid, semisolid or liquid residue generated during the treatment of domestic sewage that can be used as fertilizer. The EPA consistently monitored biosolids for nine regulated pollutants but lacked the data or risk assessment tools needed to determine the safety of 352 other pollutants in biosolids. The EPA's website, public documents and biosolids labels do not explain the full spectrum of pollutants in biosolids and the uncertainty regarding their safety. The 352 pollutants include 61 designated as acutely hazardous, hazardous or priority pollutants in other programs. We made numerous

recommendations to the EPA to address control weaknesses regarding biosolids, and while the agency agreed to take corrective actions in some instances, other recommendations are unresolved with resolution efforts underway.



Biosolids. (EPA photo)

Crow Tribe Public Water System Concerns

Report No. [19-N-0044](#), issued December 13, 2018

Information provided to the OIG by the EPA indicated that three public drinking water systems serving the Crow Tribe in Montana were experiencing challenges in complying with fundamental Safe Drinking Water Act requirements. Two systems had not complied with monitoring requirements, and the drinking water quality for the systems was unknown. The EPA had required a third system to modify water treatment to address source water contamination concerns. We provided details to EPA Region 8 for action, expressing our concern about potential human health threats. In its February 22, 2019, response, Region 8 described several steps initiated and completed to help the tribe move toward sustainable Safe Drinking Water Act compliance.

EPA's Water Infrastructure Finance and Innovation Act Program Needs Additional Internal Controls

Report No. [19-P-0045](#), issued December 14, 2018

The EPA did not prepare a comprehensive risk assessment before the Water Infrastructure Finance and Innovation Act program was established, nor did the agency develop performance measures to fully identify and capture financial data and the program's public health benefits to affected communities. Additionally, a lack of controls for the program's SharePoint site places information on all the agency's intranet-based systems at increased risk for unauthorized access and disclosure, loss of data, and other hacking activities. We recommended that the agency correct these issues, and the agency agreed with our findings and recommendations.



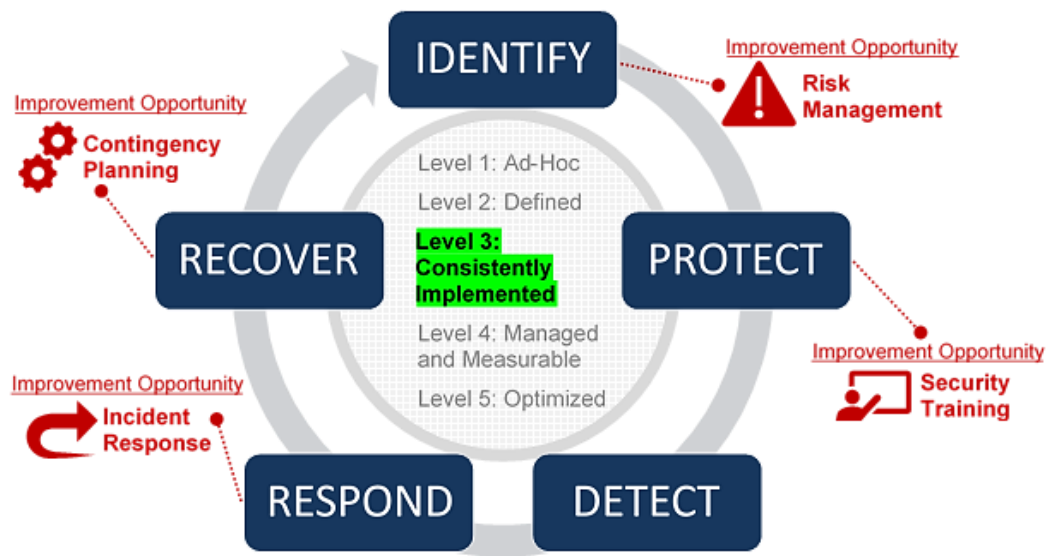
Source: *WIFIA Fiscal Year 2017 Selected Projects—Summary Factsheets* [website](#).

Agency Business Practices and Accountability

EPA Consistently Implements Processes Within Its Information Security Program, but Opportunities for Improvement Exist

Report No. [19-P-0058](#), issued January 30, 2019

The EPA complied with the Federal Information Security Modernization Act of 2014 during FY 2018. We assessed the EPA's security program maturity as Level 3 (out of five levels), which denotes that the agency consistently implements the policies, procedures and strategies within its information security program. Although we made no recommendations, we found that the EPA could improve some aspects of risk management, security training, incident response and contingency planning. The EPA agreed with our conclusions.



Source: EPA OIG.

EPA Law Enforcement Availability Pay Properly Certified but Controls over Process Could Be Improved

Report No. [19-P-0001](#), issued November 6, 2018

We found that EPA criminal investigators complied with federal requirements for annual certification of Law Enforcement Availability Pay, which is premium pay provided to the investigators for being available for unscheduled duty beyond their regular workweek. However, we identified controls over the reporting process that could be improved. Monthly activity reports were not always submitted and approved as required, supervisors did not approve most annual certifications by the date required, and some criminal investigators incorrectly excluded workdays from their substantial hours calculation. The agency agreed to take necessary corrective actions.

EPA's Fiscal Years 2018 and 2017 Consolidated Financial Statements

Report No. [19-F-0003](#), issued November 14, 2018

We rendered an unmodified opinion on the EPA's consolidated financial statements for FYs 2018 and 2017, meaning they were fairly presented and free of material misstatement. We noted that the EPA's accounting for unearned revenue for Superfund special accounts continues to be a material weakness. We also noted the following significant deficiencies:

- Additional efforts are needed to resolve cash differences with the U.S. Department of the Treasury.
- The EPA misstated uncollectible debt.
- The EPA improperly increased accounts receivable and related revenue.
- The EPA materially overstated earned revenue.
- The EPA improperly processed General Services Administration rent payments.
- The EPA should restrict access to computer rooms with financial and mixed-financial systems.
- The EPA needs to perform a documented evaluation on upgrading equipment used to implement physical environmental controls at the National Computer Center.

The agency agreed with nine of our 15 recommendations, and six recommendations were unresolved with resolution efforts underway.

EPA's Fiscal Years 2017 and 2016 Hazardous Waste Electronic Manifest System Fund Financial Statements

Report No. [19-F-0086](#), issued March 29, 2019

We rendered an unmodified opinion on the EPA's FYs 2017 and 2016 Hazardous Waste Electronic Manifest System Fund financial statements, meaning that the statements were fairly presented and free of material misstatements. The Hazardous Waste Electronic Manifest System has been designed to track off-site shipments of hazardous waste from a generator's site to the site of the receipt and disposition of the hazardous waste. We noted two significant deficiencies: the EPA overstated the fund's accrued liabilities and did not provide adequate support for the e-Manifest contract payment. The agency agreed with our recommendations and completed all corrective actions.

City of Houston Complied with Clean Water State Revolving Fund Requirements

Report No. [19-P-0041](#), issued December 4, 2018

We found that the procurement practices followed by the city of Houston, Texas, to award contracts for its sanitary sewer and collection system rehabilitation projects complied with Clean Water State Revolving Fund requirements. However, we found that



Repairs to a steel sanitary sewer force main in Houston.
(Photo from city of Houston website)

certain work orders for point repairs resulting from customer complaints may not have been eligible under the revolving fund because they could be considered operation and maintenance work rather than capital improvements. The OIG was unable to draw a definitive conclusion on whether the work was eligible for funding under the revolving fund program. We recommended that the Regional Administrator, Region 6, determine the funding eligibility, and the region determined that the work was eligible for funding under the revolving fund program. The agency completed the corrective action.

Investigations

Significant Investigations

Duke University to Pay \$112.5 Million for Alleged False Claims

On March 25, 2019, Duke University agreed to pay the government \$112.5 million to resolve allegations that it violated the False Claims Act by submitting applications and progress reports to the National Institutes of Health and the EPA that contained falsified research regarding federal grants. The EPA had one grant involved in the case and approximately \$5.4 million of recoupment associated with the settlement. The settlement agreement resolved allegations that, from 2006 to 2018, Duke University knowingly submitted and caused to be submitted falsified or fabricated data or statements regarding 30 grants, causing the National Institutes of Health and the EPA to pay out grant funds they otherwise would not have.

The investigation and settlement were the result of a coordinated effort by the U.S. Department of Justice Civil Division's Commercial Litigation Branch, the U.S. Attorney's Offices for the Middle District of North Carolina and the Western District of Virginia, the U.S. Department of Health and Human Services OIG, and the EPA OIG.

Contractor Convicted After Damaging EPA Water Monitors

On December 13, 2018, Kenneth Morrison of Indiana was convicted in the U.S. District Court for the Northern District of Indiana of interstate transportation of stolen goods. In 2015, Morrison was arrested by the Indiana Department of Natural Resources Police Department for illegally disassembling a city rail bridge and stealing the scrap metal for resale. The disassembly of the bridge resulted in the collapse of the bridge into the Grand Calumet River. The OIG investigation found that, as a result of the bridge collapse, several EPA-owned water monitors were damaged. In addition, the debris removal process impacted a \$12 million EPA dredging project that was set to begin in April 2015.

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

SES-Level Director Resigns Following Proposed Removal

During the reporting period, an EPA Senior Executive Service (SES)-level Director resigned after receiving a notice of proposed removal. An OIG investigation into a subordinate employee of the Director, who failed to relocate his or her residence as a part of a promotion, found that the Director had informed the subordinate about how to

circumvent the requirement. The OIG shared its investigative findings with EPA management, which already had issued a notice of proposed suspension to the Director. After receiving the OIG's findings, the EPA withdrew its decision to suspend the Director and issued a proposal to remove the Director. The case was referred to and declined for prosecution by the U.S. Department of Justice on April 3, 2019.

Tribal Council Director Sentenced for Theft

On March 1, 2019, David McGraw, former accountant and finance director for the Yukon River Inter-Tribal Watershed Council in Anchorage, Alaska, was sentenced in the U.S. District Court for the District of Alaska to 18 months' imprisonment and ordered to pay restitution in the amount of \$40,604 for theft and filing a false tax return. In 2018, McGraw was indicted for theft and money laundering associated with work he performed while employed by the council. Each fiscal year from 2010 through 2014, the council was awarded federal grant money in excess of \$1 million. McGraw willfully misapplied over \$300,000 of these funds for his personal benefit.

This investigation was conducted jointly with the Federal Bureau of Investigation, the National Science Foundation OIG and the Internal Revenue Service.

Employee Worked 10 Years Under False Credentials

An investigation of a GS-12 employee, who was hired in 2008, found that the employee knowingly provided false information relating to qualifications as an engineer to gain employment with the EPA. The employee provided false information while filling out and submitting a Standard Form 85, *Questionnaire for Non-Sensitive Positions*, and two electronic questionnaires for investigations processing. During follow-on investigations conducted by the U.S. Office of Personnel Management and the EPA Personnel Security Branch, as well as during interviews conducted by OIG investigators, the employee also provided false information. The employee claimed to have the required education for the engineering position applied for and held. It was discovered that the employee did not have the education, made up a university and listed it as an accredited university on the resume for employment. It was also discovered that the employee had obtained previous employment with a state agency under the same false pretenses. EPA management issued a notice of proposed removal to the employee. The employee retired after receiving the notice.

Grantee Violates Federal Grant Regulations

The EPA sought repayment from an EPA grant recipient in the amount of \$402,687 based on the grant recipient's violation of various federal regulations concerning the administration of federal grants. The grant recipient entered into an agreement with a private attorney for the attorney to provide legal advice and act as the grant administrator

on an EPA-funded grant. The grant recipient violated federal regulations by (1) allowing the attorney to be paid based on a percentage of each drawdown against the EPA grant and (2) completing drawdowns and placing some of those drawdown amounts into interest-bearing accounts. The case was declined for federal prosecution. The funds were repaid to the EPA in full.

Reports of Investigation

A Report of Investigation documents the facts and findings of an OIG investigation and generally involves an employee integrity matter. When the OIG's Office of Investigations issues a Report of Investigation that has at least one "supported" allegation, it requests that the entity receiving the report—whether it is an office within the EPA or an office within the EPA OIG—provide a notification to the OIG within 60 days regarding the administrative action taken or proposed to be taken in the matter. This section provides information on how many Reports of Investigation with at least one supported allegation were issued to the agency and/or to the OIG, and for how many of those Reports of Investigation a response was not received within a 60-day period.

For the reporting period ending March 31, 2019, the Office of Investigations received the required responses within the 60-day window for the five Reports of Investigation that were issued.

Hotline Activities

The Inspector General Act of 1978, as amended, requires each OIG to manage a hotline. The purpose of the hotline is to receive complaints of fraud, waste or abuse in EPA and CSB programs and operations, including mismanagement or violations of law, rules or regulations by agency employees or program participants. The hotline also encourages suggestions for assessing the efficiency and effectiveness of agency programs. Complaints and requests may be submitted by anyone, including EPA and CSB employees, participants in EPA and CSB programs, Congress, organizations, and the public. As a result of these contacts, the OIG may conduct audits, evaluations and investigations. Details on our work during the semiannual reporting period follow.

Projects Initiated via OIG Hotline

Management Alert: Hotline Concerns over Region 9 Regional Administrator's Duty Station and Travel

Report No. [19-N-0087](#), issued March 21, 2019

We addressed a hotline complaint regarding Michael Stoker, the Region 9 Regional Administrator. The complaint expressed concerns over Stoker's time spent away from his duty station in San Francisco, California; the potential for moving his duty station to the EPA field office in Los Angeles, California; his time spent in the Los Angeles office; and the number of trips he made, including trips to locations in Southern California. We identified the following allocation of Stoker's time for the period reviewed.

Regional Administrator's allocation of official time from May 21, 2018, through January 31, 2019

Location	Total Days
San Francisco	30
Los Angeles	19
Official Travel	72
Telework	24
Total Scheduled Days	145

Source: Information obtained from Region 9 Regional Administrator's office.

Further, we found that Stoker took 35 trips during the same period, at a total cost of \$43,875, and 15 of those trips included destinations in Southern California.

EPA Finalized a Study of the Historical Applications of Coal Ash as Structural Fill

Report No. [19-N-0084](#), issued March 8, 2019

The EPA completed its corrective actions to address the two recommendations included in OIG Report No. [11-P-0173](#), *EPA Promoted the Use of Coal Ash Products With Incomplete Risk Information*, dated March 23, 2011. However, the agency did not publish a document that detailed its determination that no further EPA action is warranted to address historical coal combustion residual structural fill applications. We recommended that the EPA publish the document, and the agency did so.



Highway embankment with fly ash structural fill. (U.S. Department of Transportation photo)

Significant Investigations Initiated via OIG Hotline

Former Employee Sentenced to Prison for Obstructing Child Pornography Investigation

On December 21, 2018, Floyd O'Hara, a former EPA employee, was sentenced in the U.S. District Court for the Northern District of Illinois to 38 months in prison followed by 3 years of supervised release for obstructing an OIG child pornography investigation. In 2016, O'Hara was indicted for possession of child pornography, conversion of government property and obstructing justice. The investigation determined that O'Hara had downloaded unauthorized software onto his EPA-issued laptop and deleted files relevant to the investigation. On March 8, 2018, O'Hara pleaded guilty to obstructing a child pornography investigation.

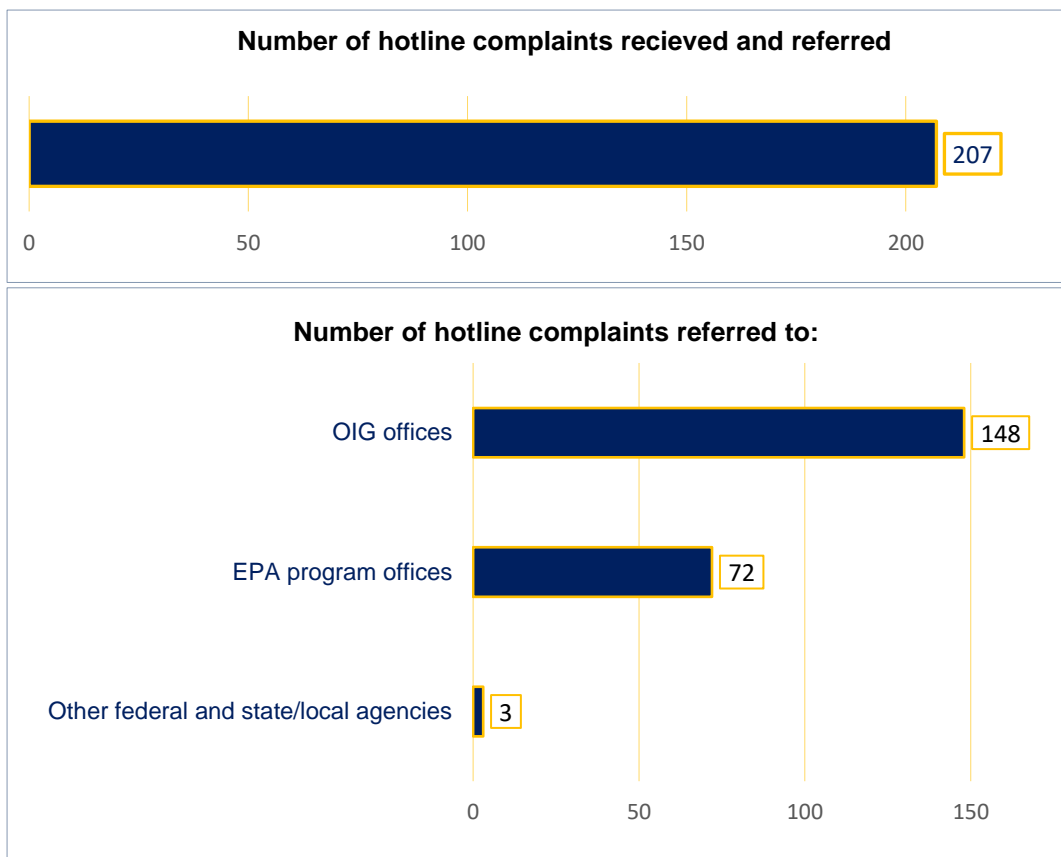
Individual Debarred from Government Programs

On February 7, 2019, Tracy Bronson of Marshall, Michigan, was debarred from participation in federal contracts and assistance activities until March 25, 2028. Bronson was the Executive Director of the Calhoun Conservation District in Calhoun County, Michigan. In calendar years 2014, 2016 and 2017, the district received federal grant funds from the EPA and the U.S. Fish and Wildlife Service, and Bronson was accused of misappropriating over \$500,000 of those funds for her own personal benefit and use. In 2018, Bronson pleaded guilty to one count of theft or bribery concerning programs receiving federal funds, and she admitted to embezzling between \$500,000 and

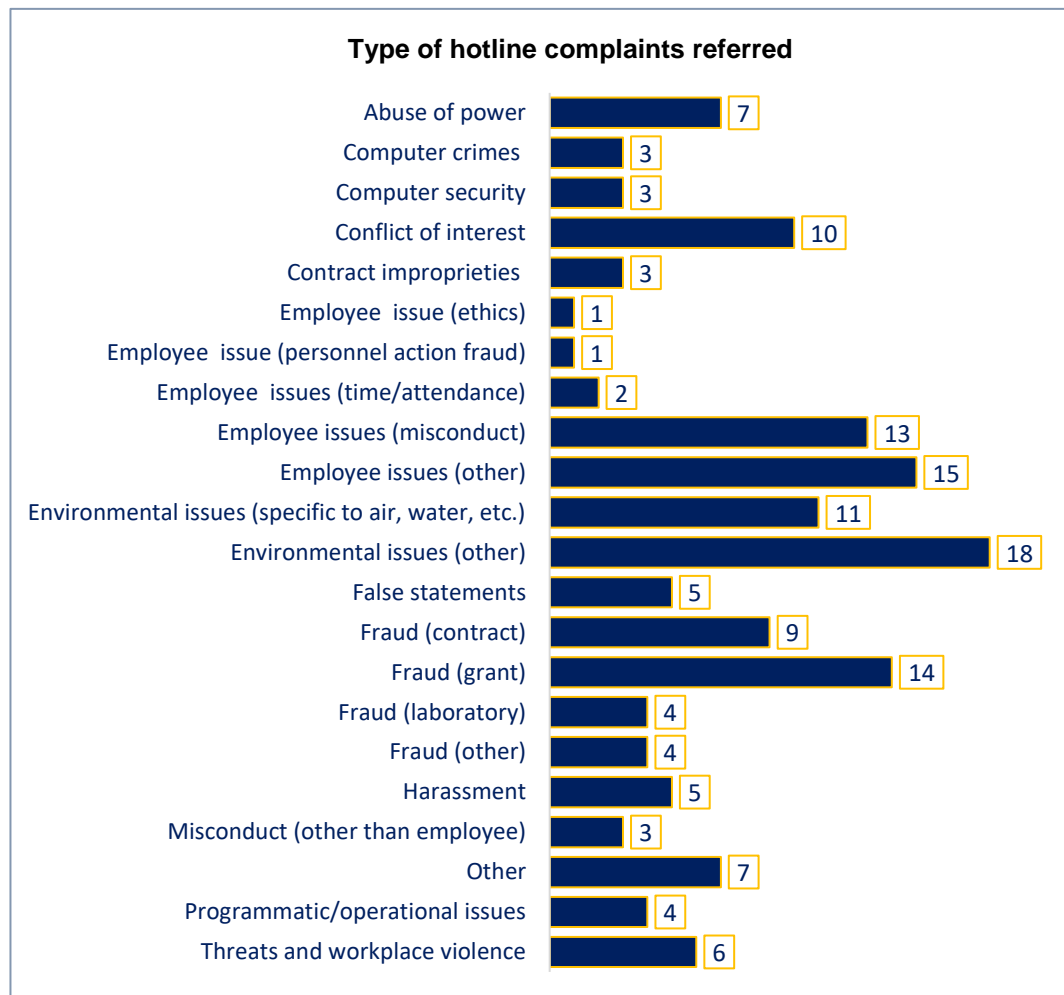
\$1,500,000. She was sentenced to 37 months in federal prison and 3 years of supervised release, and ordered to pay \$573,159 in restitution.

Hotline Statistics

The EPA OIG Hotline receives complaints of fraud, waste, abuse, mismanagement or misconduct in EPA programs and operations. The figures below detail the number and type of complaints that the hotline received and referred for review by OIG investigation and audit staff, EPA program offices or other government agencies during the first half of FY 2019.



Note: Hotline complaints may be referred to more than one entity, so the total number of referrals may be higher than the total number of complaints.



Hotline Confidentiality

The Inspector General Act of 1978, as amended, and other laws protect those who make hotline complaints. 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 an 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 U.S. mail.

EPA OIG Hotline

To report fraud, waste or abuse:

email: OIG_Hotline@epa.gov
phone: 888-546-8740 or 202-566-2476
fax: 202-566-0814
online: [EPA OIG Hotline](#)

write: EPA OIG Hotline
1200 Pennsylvania Avenue, NW
Mail Code 2431T
Washington, DC 20460

EPA Whistleblower Protection Coordinator

To contact the EPA Whistleblower Coordinator:

phone: 202-566-1513
(anonymity provided)

online: [EPA Whistleblower Protection](#)

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.

CSB Audit Reports

Audit of the U.S. Chemical Safety and Hazard Investigation Board's Fiscal Years 2018 and 2017 Financial Statements

Report No. [19-F-0004](#), issued November 14, 2018

The firm that audited the CSB's financial statements for FYs 2018 and 2017 on behalf of the EPA OIG found the statements to be fairly presented and free of material misstatements. The firm noted no matters involving internal control and CSB operation that it considered to be a material weakness or a significant deficiency.

U.S. Chemical Safety and Hazard Investigation Board's Compliance for Fiscal Year 2018 with Improper Payments Legislation and Guidance

Report No. [19-N-0070](#), issued February 12, 2019

The CSB complied with the Office of Management and Budget Circular A-123 requirement to conduct an improper payments risk assessment. However, the CSB did not comply with the Circular A-136 requirements to post its FY 2018 Performance and Accountability Report on the CSB website and include a link to the report on the CSB's homepage. Immediately upon being notified of its noncompliance, the CSB completed corrective actions.

Other Results of OIG Work

Follow-Up Is Important Aspect of OIG Efforts

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. The following reports issued during the semiannual reporting period ending March 31, 2019, involved follow-up on prior OIG reports.

Report no.	Report title	Date
19-N-0084	EPA Finalized a Study of the Historical Applications of Coal Ash as Structural Fill	March 8, 2019
19-P-0002	EPA Unable to Assess the Impact of Hundreds of Unregulated Pollutants in Land-Applied Biosolids on Human Health and the Environment	November 15, 2018
19-F-0003	EPA's Fiscal Years 2018 and 2017 Consolidated Financial Statements	November 14, 2018
19-P-0001	EPA Law Enforcement Availability Pay Properly Certified but Controls over Process Could Be Improved	November 6, 2018

Source: EPA OIG analysis.

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 nonprofit organizations. The act provides that grantees are to be 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 memos to the EPA for audit resolution and corrective action. These memos 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 planned corrective actions, with milestone dates, for addressing the findings in a single report. A summary of single audit reporting actions during the semiannual reporting period ending March 31, 2019, follows.

Summary of single audit activity in the first half of FY 2019

	October 1, 2018– March 31, 2019
No. of single audit memos issued to EPA	98
No. of single audit findings reported to EPA	220
Questioned costs reported to EPA	\$98,990
No. of quality reviews of single audits reports done by OIG	1

Source: EPA 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 worked with the agency to develop a memorandum of understanding among the OIG, the Office of the Chief Financial Officer, and the Office of Grants and Debarment on roles and responsibilities for the single audit process.

Agency Best Practices

During the semiannual reporting period, two OIG reports highlighted agency best practices that have potential value and applicability to other components in the EPA:

- The Biosolids Rule requires certain biosolids generators to file annual reports each February. The EPA previously received annual reports submitted on paper in a nonstandard format. The EPA stated that for the annual reports due on February 28, 2018, the agency received 2,226 electronic report submissions and an additional 81 reports submitted on paper or other nonstandard formats. This represents a 96.5 percent electronic submission rate in only the second year for electronic report submissions. (Report No. [19-P-0002](#))
- The EPA's Office of Waste Management, within the Office of Water, has established a solid and positive control environment of support for the Water Infrastructure Finance and Innovation Act program. Using the U.S. Department of Transportation's existing Transportation Infrastructure Finance and Innovation Act program as a model, the Office of Waste Management expeditiously recruited highly experienced personnel from that program and other Office of Water suboffices for staffing. Further, based on the OIG's review of the program, no issues were found with three of five Government Accountability Office internal control components: control environment, information and communication, and monitoring. (Report No. [19-P-0045](#))

Statistical Data

Profile of Activities and Results

OIG audits * (\$ in millions)	
October 1, 2018, to March 31, 2019	
Questioned costs	\$0
Potential monetary benefits **	\$0.386
Reports issued by OIG *	8

* Only includes performance and financial audits conducted in accordance with generally accepted government auditing standards. Appendix 1 lists all reports issued.

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

Investigative operations *(\$ in millions)			
October 1, 2018, to March 31, 2019			
	EPA OIG only	Joint**	Total
Total fines and recoveries	\$0.408	\$0.041	\$0.449
Cost savings	\$0.414	\$0.000	\$0.414
Civil settlements	\$0.000	\$112.500	\$112.500
Cases opened during period	40	4	44
Indictments/informations/complaints	1	2	3
Cases closed during period	68	15	83
Convictions	0	2	2
Civil judgments/settlements/filings	0	3	3

* Section 5(a)(22) requires detailed descriptions of the particular circumstances of each inspection, evaluation and audit conducted by the OIG that was closed and not publicly disclosed. There were no instances of inspections, evaluations or audits that were closed and not publicly disclosed during the semiannual period ending March 31, 2019. Investigations that were closed but not previously publicly disclosed are found in Appendix 4.

** With another federal agency.

Audit Report Resolution

Table 1: OIG-issued reports and value of questioned costs for semiannual period ending March 31, 2019 (\$ in thousands)

Report category	No. of reports	Questioned costs *	Unsupported costs
A. For which no management decision was made by October 1, 2018 **	8	\$3,208	\$3,037
B. New reports issued during period ***	13	0	0
Subtotals (A + B)	21	3,208	3,037
C. For which a management decision was made during the reporting period:	14		
(i) Dollar value of disallowed costs		0	0
(ii) Dollar value of costs not disallowed		0	0
D. For which no management decision was made by March 31, 2019	7	\$3,208	\$3,037

* 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 tracking system.

*** Includes projects conducted both in accordance with and not in accordance with generally accepted government auditing standards.

Table 2: OIG-issued reports and recommendations that funds be put to better use for semiannual period ending March 31, 2019 (\$ in thousands)

Report category	No. of reports	Dollar value
A. For which no management decision was made by October 1, 2018 *	8	\$3,208
B. New reports issued during the reporting period **	13	386
Subtotals (A + B)	21	3,594
C. For which a management decision was made during the reporting period:	14	
(i) Dollar value of recommendations from reports that were agreed to by management		386
(ii) Dollar value of recommendations from reports that were not agreed to by management		0
D. For which no management decision was made by March 31, 2019	7	\$3,208

* 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 tracking system.

** Includes projects conducted both in accordance with and not in accordance with generally accepted government auditing standards.

Summary of Investigative Results

Summary of investigative activity during reporting period

Cases open as of October 1, 2018 *	177
Cases opened during period	44
Cases closed during period	83
Cases pending as of March 31, 2019	138
Complaints	
Complaints open as of October 1, 2018	22
Complaints opened during period	58
Complaints closed during period	55
Complaints pending as of March 31, 2019	25

* Adjusted from prior period.

Results of prosecutive actions

	EPA OIG only	Joint *	Total
Criminal indictments/informations/complaints **	1	2	3
Convictions	0	2	2
Civil judgments/settlements/filings	0	2	2
Criminal fines and recoveries	\$5,025	\$40,904	\$45,929
Civil recoveries	\$0	\$112,500,000	\$112,500,000
Prison time	0 months	56 months	56 months
Prison time suspended	0 months	0 months	0 months
Home detention	0 months	0 months	0 months
Probation	24 months	60 months	84 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	0	0
Debarments	0	2	2
Other administrative actions	13	3	16
Total	13	5	18
Administrative recoveries	\$402,688	\$0	\$402,688
Cost savings	\$414,495	\$0	\$414,495

* With another federal agency.

Summary of investigative reports issued and referrals *

Number of investigative reports issued	5
Number of persons referred to U.S. Department of Justice for criminal prosecution	16
Number of persons referred to state and local authorities for criminal prosecution	3
Number of criminal indictments and informations resulting from any prior referrals to prosecutive authorities	2

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

Employee integrity cases*

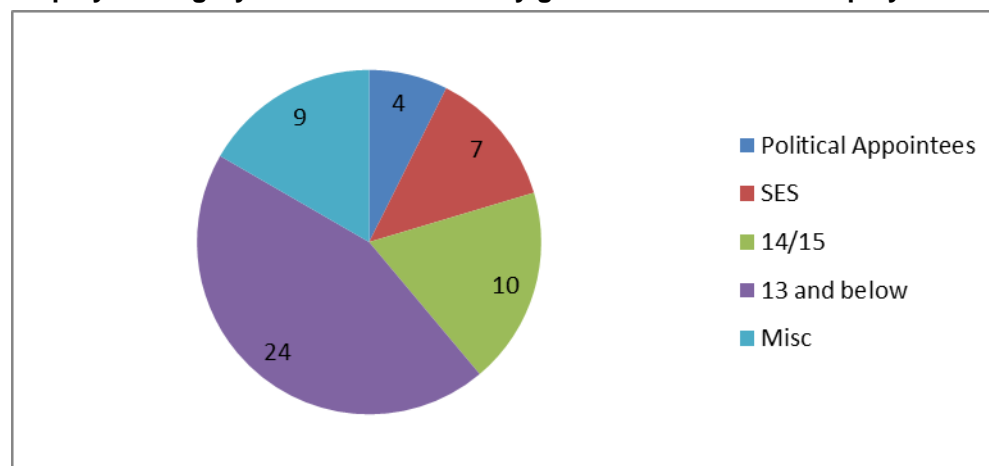
	Political appointees	SES	GS-14/15	GS-13 and below	Misc.	Total
Pending as of October 1, 2018	6	9	46	63	7	131
Opened*	1	2	4	8	5	20
Closed*	4	8	45	49	6	112
Pending as of March 31, 2019 **	4	7	10	24	9	54

* 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 “Misc.”

** Pending numbers as of March 31, 2019, may not add up due to investigative developments resulting in subjects being added or changed.

The chart below provides a breakdown by grade and number of employees who are the subject of employee integrity investigations.

Employee integrity cases: Breakdown by grade and number of employees



Appendices

Appendix 1—Reports Issued

Section 5(a)(6) of 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 title	Date	Questioned costs			Potential monetary benefits
			Ineligible	Unsupported	Unreasonable	
FINANCIAL AUDITS IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS						
19-F-0003	EPA's Fiscal Years 2018 and 2017 Consolidated Financial Statements	11/14/18	\$0	\$0	\$0	\$0
19-F-0004	Audit of the U.S. Chemical Safety and Hazard Investigation Board's Fiscal Years 2018 and 2017 Financial Statements	11/14/18	0	0	0	0
19-F-0086	EPA's Fiscal Years 2017 and 2016 Hazardous Waste Electronic Manifest System Fund Financial Statements	3/29/19	0	0	0	385,534
SUBTOTAL = 3			\$0	\$0	\$0	\$385,534
PROJECTS NOT IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS						
19-N-0044	Crow Tribe Public Water Systems Concerns	12/13/18	\$0	\$0	\$0	\$0
19-N-0070	U.S. Chemical Safety and Hazard Investigation Board's Compliance for Fiscal Year 2018 with Improper Payments Legislation and Guidance	2/12/19	0	0	0	0
19-N-0084	EPA Finalized a Study of the Historical Applications of Coal Ash as Structural Fill	3/8/19	0	0	0	0
19-N-0085	Management Alert: Destruction of a Document Used to Certify Security of EPA's Budget Formulation System	3/8/19	0	0	0	0
19-N-0087	Management Alert: Hotline Concerns over Region 9 Regional Administrator's Duty Station and Travel	3/21/19	0	0	0	0
SUBTOTAL = 5			\$0	\$0	\$0	\$0
PERFORMANCE AUDITS IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS						
19-P-0001	EPA Law Enforcement Availability Pay Properly Certified but Controls over Process Could Be Improved	11/6/18	\$0	\$0	\$0	\$0
19-P-0002	EPA Unable to Assess the Impact of Hundreds of Unregulated Pollutants in Land-Applied Biosolids on Human Health and the Environment	11/15/18	0	0	0	0
19-P-0041	City of Houston Complied with Clean Water State Revolving Fund Requirements	12/4/18	0	0	0	0
19-P-0045	EPA's Water Infrastructure Finance and Innovation Act Program Needs Additional Internal Controls	12/15/19	0	0	0	0
19-P-0058	EPA Consistently Implements Processes Within Its Information Security Program, but Opportunities for Improvement Exist	1/30/19	0	0	0	0
SUBTOTAL = 5			\$0	\$0	\$0	\$0
TOTAL REPORTS ISSUED 13			\$0	\$0	\$0	\$385,534

Appendix 2—Reports Issued Without Management Decisions

For Reporting Period Ended March 31, 2019

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 provide the resolution status of management decisions not made as of March 31, 2019, which the OIG desires to resolve as soon as possible.

Office of the Administrator

Report No. [17-P-0378](#), *Management Alert: EPA Should Promptly Reassess Community Risk Screening Tool*, September 7, 2017

Summary: Our review substantiated some hotline allegations about the Community-Focused Risk Screening Tool, known as C-FERST. We found that the EPA's Office of Research and Development took 8 years to develop a tool that is different from its intended purpose, requires effective training to use, overlaps with other EPA tools, and has not been widely used in the approximately 9 months after it was publicly released. Without metrics to measure performance, it is unclear whether C-FERST is being used for its intended purpose or meets user needs. Further, having multiple agency mapping tools that perform similar functions can confuse potential users. On October 11, 2018, the Office of Research and Development advised the OIG that, based on an internal review of C-FERST, future development and use of C-FERST was ended, and unique aspects of C-FERST were incorporated into other EPA tools. One recommendation—for the Deputy Administrator to examine all EPA web-based screening and mapping tools to ensure the need for each tool and to avoid potential overlap, duplication and waste—remains unresolved.

Resolution Status: The OIG received the EPA's response. The agency and the OIG continue to have discussions regarding the unresolved recommendation.

Office of Air and Radiation

Report No. [17-P-0249](#), *Improved Data and EPA Oversight Are Needed to Assure Compliance with the Standards for Benzene Content in Gasoline*, June 8, 2017

Summary: The EPA could improve the effectiveness of its oversight processes and controls for the benzene fuels program to better assure that refineries and importers report accurate and complete data and comply with the gasoline benzene standards. We reviewed all batch and annual benzene reports for the period 2011 through 2014. Reported annual volumes and/or annual average benzene concentrations did not match supporting batch reports for over 25 percent of the regulated facilities. We identified potential noncompliance with the benzene standards at 40 facilities. EPA staff had never reviewed 16 of these facilities for compliance using the compliance assessment tool, conducted an on-site compliance audit as of the time of our review, or reviewed the facilities prior to the year in which we identified the potential noncompliance. According to data reported to the EPA at the time of our review, these 16 facilities produced or imported over 13 billion gallons of gasoline during 2011 through 2014, which potentially did not meet applicable benzene standards for gasoline (about 3 percent of total U.S. volume during that period). We made 10 recommendations for the EPA to improve data quality and completeness, and review instances of potential noncompliance. Two recommendations remain unresolved.

Resolution Status: The agency provided revised corrective action plans for the two remaining unresolved recommendations on March 13, 2019. OIG management is reviewing these revised action plans.

Office of Chemical Safety and Pollution Prevention

Report No. 18-P-0080, *EPA Needs to Evaluate the Impact of the Revised Agricultural Worker Protection Standard on Pesticide Exposure Incidents, February 15, 2018*

Summary: The EPA had policies and procedures to implement the revised Agricultural Worker Protection Standard, designed to protect the nation's more than 2 million agricultural workers and pesticide handlers from pesticide exposure. However, management controls to implement the revised standard were not fully adequate as of January 2, 2017, when compliance with most of the revised rule was required. Although required training was provided, essential materials were not available when the majority of the training was conducted. Also, the EPA did not have the ability to collect pesticide exposure incident data to measure impact. The agency did not agree with the recommendation to develop a methodology to evaluate incident data.

Resolution Status: The OIG received the EPA's response in February 2019. The OIG has accepted the agency's planned corrective action and milestone date. The recommendation will be resolved and closed out in the semiannual period ending September 30, 2019.

Office of the Chief Financial Officer; Office of Enforcement and Compliance Assurance

Report No. 18-P-0239, *EPA Asserts Statutory Law Enforcement Authority to Protect Its Administrator but Lacks Procedures to Assess Threats and Identify the Proper Level of Protection, September 4, 2018*

Summary: This report made recommendations to two offices that remain unresolved:

- **Office of the Chief Financial Officer.** We notified the agency of internal control weaknesses that resulted in an authorized payment for pay above the annual pay limit for an agent. We issued four recommendations to improve internal controls, determine whether similar overpayments have been made and recover any overpayments. The Office of the Chief Financial Officer submitted corrective actions; however, we found some actions to be incomplete. Two of these recommendations therefore remain unresolved.

Resolution Status: The agency and OIG continue to have discussions about the unresolved recommendations.

- **Office of Enforcement and Compliance Assurance.** We found that the Protective Service Detail for the EPA Administrator had no approved standard operating procedures to address the level of protection required for the Administrator or how those services were to be provided. As a result, the detail incurred over \$3.5 million in costs from February 1, 2017, through December 31, 2017, for Administrator Scott Pruitt—an increase of over 110 percent compared to the prior period's costs of \$1.6 million for the previous Administrator—without documented justification. We also found that agents worked overtime without proper justification, resulting in improper payments. We recommended that the EPA implement new policies, procedures and/or guidance for Protective Service Detail operations and agents; regularly complete a threat analysis to identify the proper protection required for the Administrator; and identify and report any improper payments to the Office of the Chief Financial Officer. Of the seven recommendations issued, five remain unresolved.

Resolution Status: The agency and OIG continue to have discussions about the unresolved recommendations.

Region 8—Regional Administrator

Report No. 2007-4-00078, *Cheyenne River Sioux Tribe Outlays Reported Under Five EPA Assistance Agreements, 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.

Resolution Status: The OIG has not received a response from the EPA.

Total reports issued before reporting period for which no management decision had been made as of March 31, 2019 = 5

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 monetary benefits of the unimplemented recommendations.

This appendix contains separate tables of unimplemented recommendations for the EPA and the CSB from 2001 to March 31, 2019.

There is a total of 129 current and unimplemented recommendations for the EPA with total potential monetary benefits of approximately \$89 million, of which \$0.095 million was sustained by the agency. Sustained cost is the dollar value of questioned costs or monetary benefits identified by the OIG during an audit/evaluation and agreed to in whole or in part by the agency. There is one unimplemented CSB recommendation with a total potential monetary benefit of approximately \$0.402 million, all of which was sustained by the CSB.

In this report, corrective actions (CAs) and sub-recommendations (a., b. c., etc.) are not individually counted as recommendations.

Below is a listing of the responsible EPA offices to which recommendations included in the following tables are directed. 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.

Responsible EPA Offices:

DA	Deputy Administrator (within the Office of the Administrator)
OAR	Office of Air and Radiation
OCFO	Office of the Chief Financial Officer
OCSPP	Office of Chemical Safety and Pollution Prevention
OECA	Office of Enforcement and Compliance Assurance
OLEM	Office of Land and Emergency Management
OMS ¹	Office of Mission Support
OP	Office of Policy (within the Office of the Administrator)
ORD	Office of Research and Development
OW	Office of Water
Region 1	
Region 2	
Region 6	
Region 9	

¹ Effective November 26, 2018, the former Office of Environmental Information and Office of Administration and Resources Management were merged into the new Office of Mission Support. In this appendix, any recommendations originally issued to the former offices will be listed as under the purview of the new office.

EPA Reports with Unimplemented Recommendations

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
Management Alert - EPA's Incident Tracking System Lacks Required Controls to Protect Personal Information 18-P-0298 9/28/18	OMS	1. Develop and implement a strategy that protects the confidentiality of personally identifiable information and sensitive personally identifiable information, as required by federal and EPA privacy and password guidance, for incident tickets in the current incident tracking system.	9/30/18	12/30/19	
		2. Update standard operating procedures for EPA incident tracking system help desk technicians. Establish controls for technicians to comply with federal personally identifiable information requirements when they handle incident tickets that require them to collect personally identifiable information and sensitive personally identifiable information.	7/31/18		
		3. Complete a System of Records Notice for the replacement incident tracking system.	6/30/19		
		4. Update the EPA's system security plan, privacy impact assessment and other necessary security documentation to specify that the replacement system will contain personally identifiable information and sensitive personally identifiable information.	12/31/19		
EPA Paid \$14.5 Million to Foreign Fellows that Could Have Funded Research by U.S. Citizens or Permanent Residents 18-P-0288 9/26/18	OMS	1. Stipulate in future grants and cooperative agreements that result in fellowship awards that the fellowships can only be awarded to U.S. citizens or those holding a visa permitting permanent residency in the United States, consistent with citizenship requirements for fellowships awarded directly by the EPA.	12/31/18	6/30/19	
		2. Develop a policy for fellowships funded through EPA cooperative agreements. The policy should include citizenship requirements for such fellowships.	10/1/19		
		3. Perform advanced administrative monitoring reviews for the American Association for the Advancement of Science and the Association of Schools and Programs of Public Health, to ensure that recipients complied with cooperative agreement terms and conditions. The results of each review must be transmitted to the recipient and recorded in the Integrated Grants Management System database.	12/31/18	6/30/19	
Collecting Additional Performance Data from States Would Help EPA Better Assess the Effectiveness of Vehicle Inspection and Maintenance Programs 18-P-0283 9/25/18	OAR	1. Develop and distribute a supplement to the existing National Program Manager Guidance metrics to specifically identify state vehicle inspection and maintenance reports for regions to review. Include biennial program evaluation reports and verify that report quality complies with statutory requirements.	1/31/20	6/31/19	
		2. Confirm that biennial program evaluation reports are submitted by states with enhanced inspection and maintenance programs and that EPA regions review the reports, sharing best practices and providing additional clarification.	9/30/19		
		3. Revise the vehicle inspection and maintenance rule to remove the cross reference to Title 40 § 51.353(b)(1) of the Code of Federal Regulations, and provide defined evaluation methodology guidance to enable states to quantify emission reductions.	6/30/19		
		5. Develop and implement guidance on the calculation of individual test statistics in state reports to provide consistency in state reports across regions.	6/30/19		

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
		6. Conduct outreach to states with deficiencies in program implementation to determine whether there are any methods whereby inspection and failure rates, waiver rates and “no known final outcome” vehicles can comply with the rates claimed for the program in the approved State Implementation Plan, as required by the inspection and maintenance rule and/or above national averages.	9/30/19		
		7. Issue guidance to address any trends or common problems identified by the outreach conducted to states with deficiencies in program implementation.	3/31/20		
Measures and Management Controls Needed to Improve EPA's Pesticide Emergency Exemption Process 18-P-0281 9/25/18	OCSPP	1. Develop and implement applicable outcome-based performance measures to demonstrate the human health and environmental effects of the EPA's emergency exemption decisions.	6/30/21		
		2. Determine which application review performance target for emergency exemption applications the Office of Pesticide Programs plans to meet, and make that target consistent between its Annual Performance Goal and its internal controls governing the emergency exemption process.	7/31/19		
		3. Update and finalize the draft standard operating procedure that the Office of Pesticide Programs uses to guide the emergency exemption process.	7/31/19		
		4. Develop formal emergency exemption application review procedures that detail specific data collection, management and reporting control steps, as well as procedures that require specific management controls for accurately and consistently updating the Office of Pesticide Programs Section 18 database.	7/31/19		
		5. Develop concise emergency exemption application guidance that specifies the minimum requirements of an application submission and is available on the Office of Pesticide Programs Section 18 website.	9/30/20		
		6. Provide clear guidance to state lead agencies on how and when they can use efficacy data from other state lead agencies to satisfy the emergency exemption application criteria.	9/30/20		
		7. Expand the data presented in the Office of Pesticide Programs Section 18 database by considering additional data points, such as application acreage requested, actual acreage applied and registration status of each exempted pesticide.	6/30/20		
		8. Provide an annual update and information summary to state lead agencies to better inform them about any changes to the emergency exemption application-and-review process.	6/30/19		
EPA Needs to Re-Evaluate Its Compliance Monitoring Priorities for Minimizing Asbestos Risks in Schools 18-P-0270 9/17/18	OECA	1. Require the EPA regions, through the National Program Manager Guidance, to incorporate asbestos strategies in their Toxic Substances Control Act compliance monitoring efforts.	9/30/19		
		2. Inform local educational agencies, in coordination with the EPA regions, that they must comply with the requirements of the Asbestos-Containing Materials in Schools Rule, 40 CFR § 763.93, to develop and maintain an asbestos management plan, regardless of the presence of an exclusion statement, and monitor compliance.	6/30/19		

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
EPA Can Strengthen Its Process for Revising Air Quality Dispersion Models that Predict Impact of Pollutant Emissions 18-P-0241 9/5/18	OAR	1. Develop standard operating procedures for the review and approval process for revising preferred air quality dispersion models	9/30/18	3/31/19	
		2. Develop a quality assurance project plan or equivalent documents describing the results of systematic planning before developing a new air quality dispersion model or undertaking any significant revisions in the future to existing preferred air quality dispersion models, which are codified in Appendix A to Appendix W of 40 CFR Part 51.	3/31/20		
		3. Revise the Office of Air Quality Planning and Standards' Quality Management Plan to state whether the agency is developing quality assurance project plans or equivalent documents to meet EPA Quality System requirements for developing or revising preferred air quality dispersion models.	3/31/20		
		4. Train the Air Quality Modeling Group staff concerning the standard operating procedures of preferred air quality dispersion model review and approval and EPA Quality System requirements.	9/30/19		
EPA Needs a Comprehensive Vision and Strategy for Citizen Science that Aligns with Its Strategic Objectives on Public Participation 18-P-0240 9/5/18	DA	1. Establish a strategic vision and objectives for managing the use of citizen science that identifies: <ul style="list-style-type: none"> a. Linkage to the agency's strategic goals, b. Roles and responsibilities for implementation, and c. Resources to maintain and build upon existing agency expertise. 	12/31/20		
		2. Through appropriate EPA offices, direct completion of an assessment to identify the data management requirements for using citizen science data and an action plan for addressing those requirements, including those on sharing and using data, data format/standards, and data testing/validation.	12/31/20		
	ORD	3. Finalize, in coordination with the Office of Environmental Information and Region 1, the <i>Draft Quality Assurance Handbook for Citizen Science</i> , and communicate to agency staff and citizen science groups the availability and content of this handbook.	12/31/20		
		4. Build capacity for managing the use of citizen science, and expand awareness of citizen science resources, by: <ul style="list-style-type: none"> a. Finalizing the checklist on administrative and legal factors for agency staff to consider when developing citizen science projects, as well as identifying and developing any procedures needed to ensure compliance with steps in the checklist; b. Conducting training and/or marketing on the EPA's citizen science intranet site for program and regional staff in developing projects; and c. Finalizing and distributing materials highlighting project successes and how the EPA has used results of its investment in citizen science. 	12/31/20		

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
EPA Asserts Statutory Law Enforcement Authority to Protect Its Administrator but Lacks Procedures to Assess Threats and Identify the Proper Level of Protection 18-P-0239 9/4/18	OECA	2. Implement the Office of General Counsel opinion through new policies, procedures and/or guidance that defines the amount of time agents must spend on investigating environmental crimes and how the time will be monitored and documented by supervisors.	9/30/18		
	OCFO	9. Request a pay audit of the calendar year 2017 wages for the Protective Service Detail agent who had received the overpayment and determine the amount the agent exceeded the 2017 pay cap.	9/30/18		
		10. Recover the \$16,299.33 for which the waiver for the Protective Service Detail agent who had received the overpayment was denied and any additional overpayment determined by the pay audit.	9/30/18		
EPA Needs to Finish Prioritization and Resource Allocation Methodologies for Abandoned Uranium Mine Sites on or Near Navajo Lands 18-P-0233 8/22/18	Regions 6 and 9	1. Complete the necessary removal site evaluations and engineering evaluations/cost analyses.	12/31/20		
		2. Fully develop and implement prioritization and resource allocation methodologies for the Tronox abandoned uranium mine sites on or near Navajo Nation lands.	12/31/21		
EPA's Purchase Card and Convenience Check Program Controls Are Not Effective for Preventing Improper Purchases 18-P-0232 8/20/18	OMS	1. Conduct an assessment and determine how to enhance controls, reduce confusion and achieve compliance.	10/5/18	1/15/19	
		8. Provide detailed training on EPA purchase card guidance, policy and expectations to cardholders and approving officials.	12/31/18		
		9. Take steps to rectify purchases made without prior funding approval.	12/31/18		
		10. Implement a policy regarding the appropriate number and categories of purchase cardholders.	12/31/18		
	DA	11. Issue an agencywide memorandum to emphasize compliance with federal and EPA requirements for purchase card and convenience check transactions.	9/30/18		\$152
Without E-Invoicing and Stronger Payment Process Controls, EPA Is Placing \$1.2 Billion at Risk Annually 18-P-0231 8/16/18	OCFO	2. Develop and implement measurable controls in coordination with the Office of the Chief Financial Officer for each office's role in processing contract invoices and contract modifications to address administrative and processing errors.	10/30/18	4/30/19	\$95
	OMS	5. Verify that contracting officers are performing oversight responsibilities per the agreed-upon corrective actions from prior OIG reports, and implement agencywide measurable controls to address nonperformance of contractor officer invoice process oversight responsibilities in accordance with Federal Acquisition Regulation Subpart 1.6, EPA Acquisition Guide Subsection 32.9.1, and the EPA's Performance Appraisal and Recognition System, as applicable.	12/31/18	4/30/19	

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
Incomplete Oversight of State Hazardous Waste Rule Authorization Creates Regulatory Gaps and Human Health and Environmental Risks. 18-P-0227 7/31/18	OLEM	1. Work with EPA regions to identify and track rules for which states have not sought authorization under the Resource Conservation and Recovery Act Subtitle C hazardous waste program and identify the reason authorization has not been pursued by the state, and then prioritize rules for authorization by the states.	3/31/19	5/6/19	
		2. Develop and implement a plan to collect the necessary data on state authorizations to identify the cause of delays and make informed decisions on how to improve the process.	3/31/19	5/6/19	
		3. Improve data quality for state authorizations under the Resource Conservation and Recovery Act Subtitle C hazardous waste program by implementing internal controls to verify the accuracy and completeness of the data.	3/31/19	5/6/19	
		4. Develop and implement state authorization performance measures for the Resource Conservation and Recovery Act Subtitle C hazardous waste program to track annual progress.	9/30/19		
EPA Completed OIG Recommendations for the Presidential Green Chemistry Challenge Awards Program but Lacks Controls over Use of Unverified Results 18-P-0222 7/20/18	OCSPP	1. Establish and document internal controls to prevent the use of Presidential Green Chemistry Challenge Awards results in Pollution Prevention Program performance metrics.	12/31/18	4/15/19	
Management Weaknesses Delayed Response to Flint Water Crisis 18-P-0221 7/21/18	OECA and OW	1. Establish controls to annually verify that states are monitoring compliance with all Lead and Copper Rule requirements, including accurately identifying tier 1 sampling sites and maintaining continuous corrosion control treatment.	9/30/19		
		6. Provide regular training for EPA drinking water staff, managers and senior leaders on Safe Drinking Water Act tools and authorities; state and agency roles and responsibilities; and any Safe Drinking Water Act amendments or Lead and Copper Rule revisions.	9/30/19		
		7. Implement a system to identify management risks in state drinking water programs, including elements such as atypical events, emerging public health concerns, environmental justice concerns and public health analyses.	12/31/18		
		8. Create a system that tracks citizen complaints and gathers information on emerging issues. The system should assess the risk associated with the complaints, including efficient and effective resolution.	9/30/19		
	9. Improve oversight by establishing a clear and credible escalation policy for EPA intervention in states. The policy should provide steps the EPA will take when states do not act.	9/30/19			
	OW	2. Revise the Lead and Copper Rule to improve the effectiveness of monitoring and corrosion control treatment protocols.	2/28/19		
Management Alert - To Minimize Risk of Environmental Harm, the Security Categorization of Electronic Manifest System Data Needs to Be Re-Evaluated 18-P-0217 6/21/18	OLEM	2. In coordination with the EPA Office of Environmental Information and the National Institute of Standards and Technology, determine whether the Electronic Manifest system's hazardous material information should be handled as Pollution Prevention and Control Information or Inventory Control Information with special considerations for hazardous materials, and re-evaluate the security categorization accordingly.	3/31/19	5/1/19	

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
Operational Efficiencies of EPA's Human Resources Shared Service Centers Not Measured 18-P-0207 5/31/18	OMS	1. Develop a plan that establishes a baseline to measure the future program operational efficiency of human resources operations.	2/28/19	7/31/19	
		2. Establish a workgroup comprising regional and program representatives to develop a baseline level of human resources support necessary for each program and regional office	6/30/19		
		3. Review human resources policies, prioritize the policies requiring updates, and update the policies with stakeholder input.	12/31/19		
EPA Did Not Identify Volkswagen Emissions Cheating; Enhanced Controls Now Provide Reasonable Assurance of Fraud Detection 18-P-0181 5/29/18	OAR	1. Define performance measures to assess the performance of the EPA's light-duty vehicle compliance program.	3/31/21		
		2. Conduct and document a formal risk assessment for the EPA's light-duty vehicle compliance program that prioritizes risks and links specific control activities to specific risks. Update the risk assessment on a scheduled and periodic basis.	12/31/19		
		3. Develop internal procedures or guidance on how special testing should be incorporated into certification, production and in-use testing programs to formalize the role of special testing in the EPA's light-duty vehicle compliance program.	6/30/19		
		7. Develop protocols for sharing information with the California Air Resources Board to facilitate sharing of emissions testing and other information for compliance assurance and enforcement purposes.	9/30/19		
EPA Can Better Manage State Pesticide Cooperative Agreements to More Effectively Use Funds and Reduce Risk of Pesticide Misuse 18-P-0079 2/13/18	OECA	1. Develop and implement additional Federal Insecticide, Fungicide, and Rodenticide Act guidance to assist Project Officers in evaluating whether funding is reasonable given projected work plan tasks.	11/30/19		
		2. Conduct a national review of state work plans and performance for Federal Insecticide, Fungicide, and Rodenticide Act cooperative agreements to verify the consistent application of agency guidance and achievement of agency goals and requirements.	5/31/19		
Self-Insurance for Companies with Multiple Cleanup Liabilities Presents Financial and Environmental Risks for EPA and the Public 18-P-0059 12/22/17 <i>Note: Recommendations listed here differ from the recommendations published in the final report and reflect changes agreed upon by the OIG and the agency.</i>	OLEM and OECA	1. Conduct a study to qualitatively and quantitatively analyze and evaluate the program effectiveness and resource requirements to EPA of the corporate self-insurance instruments, including the financial test and corporate guarantee, in the Resource Conservation and Recovery Act regulations and the Superfund Program for current settlements and orders. Assess adequacy of self-insurance instruments for companies with multiple environmental liabilities and the nature and extent of any problems identified.	3/31/19	6/30/19	
		2. Once the study in Recommendation 1 is complete, use the information to develop appropriate risk management actions to mitigate any identified problems in line with agency practices for enterprise risk management under Office of Management and Budget Circular A-123, and determine whether additional controls, such as the requirement for full disclosure of all self-insured environmental liabilities over corporate self-insurance, should be implemented and if corporate self-insurance should continue as an option.	9/30/20		
		3. Update standard operating procedures and data systems to accommodate the implemented risk management actions.	9/30/21		
		4. Train staff on the implemented risk management actions.	12/31/22	12/31/21	

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
		5. Develop or update existing standard operating procedures to outline the Office of Land and Emergency Management and Office of Enforcement and Compliance Assurance roles and responsibilities for overseeing the validity of Resource Conservation and Recovery Act and Superfund financial assurance instruments, where needed.	6/30/20	3/31/19	
		6. Develop and include procedures for checking with other regions for facilities/sites with multiple self-insured liabilities in the standard operating procedures created for Recommendation 5.	6/30/20	3/31/19	
		7. In the standard operating procedures created for Recommendation 5, develop and include instructions on (1) the steps to take when an invalid financial assurance instrument (expired, insufficient in dollar amount, or not provided) is identified and (2) how to collect information on the causes of invalid financial assurance.	6/30/20	3/31/19	
		8. Train staff on the procedures and instructions developed for Recommendations 5 through 7.	9/30/20	9/30/19	
		9a. Develop and distribute to EPA regions and states annual reports that include the total dollar amount of Superfund financial assurance required and provided.	Unprovided	12/31/19	
		9b. Work with EPA regions and states to identify and implement appropriate metrics, including metrics to help identify, track and correct, on a facility level, where there are monetary gaps in the amount of Resource Conservation and Recovery Act financial assurance required and provided. Develop and distribute to EPA regions and states annual reports on these metrics.	12/31/20	12/31/19	
		10. Develop and distribute to EPA regions and states annual reports that include progress on the reduction of financial assurance that is expired, insufficient and/or not provided.	9/30/19	12/31/19	
		12. Train staff on how to use the new data field created for Recommendation 11.	12/31/18	4/30/19	
Analysis of Toxics Release Inventory Data Identifies Few Noncompliant Facilities 18-P-0001 10/5/17	OECA	2. After the implementation of mandatory electronic Discharge Monitoring Reports, review the usefulness of the Discharge Monitoring Report Comparison Dashboard for identifying possible unpermitted surface water dischargers using Toxics Release Inventory data, and modify as appropriate.	6/30/18	6/30/19	
EPA Can Better Reduce Risks from Illegal Pesticides by Effectively Identifying Imports for Inspection and Sampling 17-P-0412 9/28/17	OECA	1. Establish national compliance monitoring goals based on assessment and consideration of available regional resources.	9/30/19		
		2. Implement internal controls to monitor and communicate progress on regional goals.	9/30/19		
Follow-Up Audit - EPA Needs to Strengthen Internal Controls Over Retention Incentives 17-P-0407 9/26/17	OMS	2. Issue new policy on retention incentives, including requirements for quarterly monitoring and performance ratings.	12/31/18	5/31/19	
Region 2 Needs to Improve Its Internal Processes Over Puerto Rico's Assistance Agreements 17-P-0402 9/25/17	Region 1	4. Determine whether the cooperative agreements under Grant Numbers 99206921 and 99206922 have the proper support for the fringe benefit costs requested for car allowances.	3/31/18	6/30/19	

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
EPA's Distribution of Superfund Human Resources Does Not Support Current Regional Workload 17-P-0397 9/19/17	OLEM	1. In coordination with the Chief Financial Officer, develop and implement actions to address past obstacles that have affected the EPA's ability to make progress on the allocation of human resources. Obstacles include management's unwillingness to change its human resource allocation process and perceived short-term disruptions that would result from such a change.	9/30/18	6/30/19	
		3. Implement a national prioritization of all sites including risk and other factors in the prioritization and regularly distribute regional full-time equivalents according to the national prioritization.	9/30/18	6/30/19	
EPA Needs to Manage Pesticide Funds More Efficiently 17-P-0395 9/18/17	OCSPP	2. Develop and implement a plan to reduce excess Pesticides Reregistration and Expedited Processing Fund and Pesticide Registration Fund balances within the established target range.			
		CA-1: Assess progress in achieving 2019 spend-down projections, as described in 11/13/17 memo from OCSPP to OIG titled "Response to Final Report: EPA Needs to Manage Pesticide Funds More Efficiently," Report No. 17-P-0395.	12/31/19		
		CA-2: Assess progress in achieving 2020 spend-down projections, as described in 11/13/17 memo from OCSPP to OIG titled "Response to Final Report: EPA Needs to Manage Pesticide Funds More Efficiently," Report No. 17-P-0395.	12/31/20		
		CA-3: Assess progress in achieving 2021 spend-down projections, as described in 11/13/17 memo from OCSPP to OIG titled "Response to Final Report: EPA Needs to Manage Pesticide Funds More Efficiently," Report No. 17-P-0395.	12/31/21		
Management Alert: EPA Should Promptly Reassess Community Risk Screening Tool 17-P-0378 9/7/17	ORD	1. Review the Community-Focused Exposure and Risk Screening Tool and develop an action plan with timeframes to address issues identified, including considerations on whether to retain the tool. If retained: <ul style="list-style-type: none"> a. Develop metrics for measuring the tool's performance and establish a regular schedule for performance evaluations. b. Survey users to obtain feedback on tool utilization and any needed improvements. 	9/30/19	6/30/19	
		3. Review new and existing Office of Research and Development research tools to determine the applicability of the agency's information technology requirements.	9/30/19		
		4. Work with agency offices responsible for other geospatial mapping tools to develop a decision support matrix for when to use certain tools and for what purposes.	9/30/19		
EPA's Voluntary WaterSense Program Demonstrated Success 17-P-0352 8/1/17	OW	1. Share WaterSense program practices in program design, implementation and reporting with the agency's Program Management Improvement Officer.	9/30/18		
EPA Needs to Institutionalize Its "Lean" Program to Reap Cost and Time Benefits 17-P-0346 7/31/17	OP	1. Implement a strategy for institutionalizing the Lean Government Initiative within the agency by integrating the application of Lean practices and business process improvement approaches.	6/30/18		
		2. Develop policies that specify how to plan, design, oversee and implement Lean practices within the agency.	6/30/18		
		3. Develop a process for monitoring, tracking and measuring quantifiable results, including cost savings, for Lean projects.	1/31/18		

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
		4. Develop a process for (a) vetting projects that have the potential for standardized implementation across the agency and (b) collaborating on projects to maximize the application of Lean, as well as sharing experiences and lessons learned agencywide.	6/30/18		
		5. Develop and implement a consistent and standardized Lean training effort for the EPA's staff.	6/30/18		
EPA Lacks Processes to Validate Whether Contractors Receive Specialized Role-Based Training for Network and Data Protection 17-P-0344 7/31/17	OMS	3. Work with the Assistant Administrator for Administration and Resources Management to implement a process that requires appropriate agency personnel to maintain a listing of contractor personnel who have significant information security responsibilities required to take role-based training.	12/31/18		
EPA Should Assess Needs and Implement Management Controls to Ensure Effective Incorporation of Chemical Safety Research Products 17-P-0294 6/23/17	OCSPP	2. Develop and implement management controls that formalize the Office of Chemical Safety and Pollution Prevention's processes for collaborating with the Office of Research and Development to maintain current products and develop future products.	5/31/18	3/31/19	
EPA Can Strengthen Its Oversight of Herbicide Resistance with Better Management Controls 17-P-0278 6/21/17	OCSPP	1. Consider requiring mechanisms of action be included on relevant herbicide labels.	6/30/19		
		2. Determine whether synergistic effects data should be required for the pesticide registration process and document the results of that determination.	6/30/19		
Improved Data and EPA Oversight Are Needed to Assure Compliance with the Standards for Benzene Content in Gasoline 17-P-0249 6/8/17	OAR	3. Revise the benzene regulations to require that attest engagements verify annual average benzene concentrations and volumes with batch reports, to ensure that credits needed or generated are correct.	9/30/20		
		5. Revise the annual benzene report so that facilities must report the number of benzene deficits or credits at the end of the current reporting year.	9/30/20		
		9. Revise the annual benzene report so that facilities must report the number of benzene deficits or credits at the end of the current reporting year.	9/30/20		
EPA Needs to Provide Leadership and Better Guidance to Improve Fish Advisory Risk Communications 17-P-0174 4/12/17	OW	1. Provide updated guidance to states and tribes on clear and effective risk communication methods for fish advisories, especially for high-risk groups. This guidance could recommend posting fish advisory information at locations where fish are caught and using up-to-date communication methods that include social media, webinars, emails, newsletters, etc.	3/31/20		
		2. Working with states and tribes, develop and disseminate best practices they can use to evaluate the effectiveness of fish advisories in providing risk information to subpopulations, such as subsistence fishers, tribes and other high fish-consuming groups.	3/30/20		
		3. Develop and implement methods to ensure that tribal members receive current fish advisory information.	9/30/18		

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
EPA's Fiscal Years 2016 and 2015 Consolidated Financial Statements 17-F-0046 11/15/16	OMS	1. Prepare a comprehensive quarterly reconciliation of Superfund special accounts general ledger balances to the special accounts database detail.	12/31/16	4/30/19	
		2. Work with the Compass Financials service provider to establish controls for creating and locking administrative accounts.	9/30/21		
	OMS	3. Work with the Compass Financials service provider to develop and implement a methodology to monitor accounts with administrative capabilities.	9/30/21		
Religious Compensatory Time Is Subject to Abuse 16-P-0333 9/27/16	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	11/30/18	
EPA Needs a Risk-Based Strategy to Assure Continued Effectiveness of Hospital-Level Disinfectants 16-P-0316 9/19/16	OCSPP	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: <ul style="list-style-type: none"> a. Include a framework for periodic testing to assure products continue to be effective after registration. 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. 	11/30/18	7/31/19	
EPA Has Not Met Certain Statutory Requirements to Identify Environmental Impacts of Renewable Fuel Standard 16-P-0275 8/18/16	OAR	2. Complete the anti-backsliding study on the air quality impacts of the Renewable Fuel Standard as required by the Energy Independence and Security Act.	9/30/24		
		3. Determine whether additional action is needed to mitigate any adverse air quality impacts of the Renewable Fuel Standard as required by the Energy Independence and Security Act.	9/30/24		
Hawaii Department of Health Needs to Reduce Open Grants and Unspent Funds 16-P-0218 6/28/16	Region 9	1. Re-evaluate the status of the fundable projects and the 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 re-evaluation should continue until the Hawaii Department of Health meets the agency's funding utilization target.	7/31/17	8/30/19	\$8,312
Audit of EPA's Fiscal Years 2015 and 2014 Consolidated Financial Statements 16-F-0040 11/16/15	OCFO	26. Implement an internal control process for transferring the management of an applications user access to the Application Management Staff.	12/31/17	12/31/18	
		27. Conduct an inventory of OCFO systems managed by the Application Management Staff and create or update supporting access management documentation for each application.	12/31/17	12/31/18	
		36. Complete the corrective actions previously identified in Table 4.	9/30/16	5/31/18	
		38. Follow the terms in the legal source documents when recording interest by ensuring interest is recorded in the system when a receivable becomes past due, either through Compass automatic calculations or manual interest calculations prepared by the Cincinnati Finance Center.	9/30/16	5/31/18	

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
EPA Needs to Improve the Recognition and Administration of Cloud Services for the Office of Water's Permit Management Oversight System 15-P-0295 9/24/15	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.	5/31/16		
Incomplete Contractor Systems Inventory and a Lack of Oversight Limit EPA's Ability to Facilitate IT Governance 15-P-0290 9/21/15	OMS	5. Implement the recommendation of the EPA's Information Security Task Force to manage the vulnerability management program.	9/30/18		
EPA's Oversight of State Pesticide Inspections Needs Improvement to Better Ensure Safeguards for Workers, Public and Environment Are Enforced 15-P-0156 5/15/15	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.	12/30/18	6/28/19	
		CA-3: Convert 3-day training content to E-learning module to post online and make available to Federal Insecticide, Fungicide, and Rodenticide Act project officers.			
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 4/17/15	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 Islands that reflects changes and new provisions results from the Energy Policy Act of 2005. The memorandum of agreement should also outline roles, responsibilities and expectations.	9/30/18	6/30/19	
		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 the 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.	9/30/18	9/30/19	\$37,000
Internal Controls Needed to Control Costs of Emergency and Rapid Response Services Contracts, as Exemplified in Region 6 14-P-0109 2/4/14	Region 6	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.	9/30/24		

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
Air Quality Objectives for the Baton Rouge Ozone Nonattainment Area Not Met Under EPA Agreement 2A-96694301 Awarded to the Railroad Research Foundation 13-R-0297 6/20/13	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 in 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 the EPA on a quarterly basis showing where the five locomotives were operated.</p> <p>CA6: As a penalty for noncompliance, the Railroad Research Foundation will remit to the 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 the Baton Rouge area or the exception area for 10 years after the date each engine was placed back into service.</p>	9/30/20		\$2,905
Improvements Needed in EPA Training and Oversight for Risk Management Program Inspections 13-P-0178 3/21/13	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.	2/28/19	6/30/22	
		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.	2/28/20	2/30/23	
Controls Over State Underground Storage Tank Inspection Programs in EPA Regions Generally Effective 12-P-0289 2/15/12	OLEM	1. Require the 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.	10/13/18	4/12/19	

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
EPA Needs to Further Improve How It Manages Its Oil Pollution Prevention Program 12-P-0253 2/6/12	OLEM	1. Improve oversight of facilities regulated by the 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. 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. 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.	6/30/20		
EPA Should Update Its Fees Rule to Recover More Motor Vehicle and Engine Compliance Program Costs 11-P-0701 9/23/11	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	6/31/19	\$13,000
EPA Should Revise Outdated or Inconsistent EPA-State Clean Water Memoranda of Agreement 10-P-0224 9/14/10	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.	9/28/18	9/30/20	
Audit of EPA's Fiscal 2009 and 2008 (Restated) Consolidated Financial Statements 10-1-0029 11/16/09	OCFO	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. CA27.9: The Office of Technology Solutions will modify Compass user profiles to create specific security roles to allow Compass Security Officers to better manage user access. CA27.10: The 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 from submitting security options that violate the separation of duties policy.	12/31/18		
Making Better Use of Stringfellow Superfund Special Accounts 08-P-0196 7/9/08	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	9/21/23	\$27,800
Total					\$89,264

CSB Reports with Unimplemented Recommendations

Report title, number and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits recommended (in \$000s)
CSB Needs to Continue to Improve Agency Governance and Operations 16-P-0179 5/23/16	CSB	6. Include the 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.	D.C. 10/20/22 Denver 11/30/19		\$402
Total					\$402

Appendix 4—Closed Investigations Not Publicly Disclosed

For Reporting Period Ended March 31, 2019

Details on each investigation conducted by the OIG involving both senior and non-senior employees closed during the semiannual reporting period ending March 31, 2019, are provided below. We also include a separate listing of investigations conducted by the OIG and closed during the semiannual reporting period involving non-employees such as grant recipients, contractors and former EPA employees.

Investigations Involving Senior Employees Not Previously Publicly Disclosed

CASE NUMBER: OI-HQ-2018-ADM-0116

An EPA SES-level Director allegedly forced subordinate employees to pay for monthly office birthday parties, awards ceremonies and other social functions using their personal funds. The allegation was not supported.

CASE NUMBER: OI-HQ-2017-ADM-0143

An EPA SES-level Director allegedly promoted a subordinate employee based on their improper relationship, attended a gathering where contractors paid for the SES employee's meal, and inappropriately accepted gifts from EPA employees and contractors. The allegations were not supported.

CASE NUMBER: OI-HQ-2016-ADM-0111

An EPA SES-level Director allegedly claimed travel reimbursement from the EPA for travel costs associated with an activity not related to the employee's position. The Director also allegedly did not take annual leave for the time. The allegations were supported, and the employee was ordered to repay \$1,060 to the EPA for the travel charges and charge annual leave for the days not worked. The case was referred to and declined for prosecution by the U.S. Department of Justice on January 11, 2017.

CASE NUMBER: OI-HQ-2017-ADM-0114

An EPA OIG GS-15 Special Agent supervisor was arrested for allegedly driving under the influence. The employee self-disclosed the incident to management, but allegations arose regarding the abuse of the employee's EPA OIG position during the arrest and the provision of misleading information to management about the incident. The allegations were supported. The employee was demoted to the GS-13 level and suspended without pay for 45 calendar days. Because this was an administrative case, it was not referred to the U.S. Department of Justice.

CASE NUMBER: OI-AR-2015-ADM-0019

An EPA GS-15 Special Agent supervisor allegedly had an inappropriate personal relationship with a subordinate employee and made misleading and incomplete statements to investigators. The allegations were supported, and the employee was removed from federal service. The case was referred to the U.S. Department of Justice on February 12, 2016, and was declined for prosecution on February 15, 2016.

CASE NUMBER: OI-HQ-2018-ADM-0012

An EPA GS-15 supervisor allegedly had an inappropriate personal relationship with a subordinate and helped the subordinate obtain a detail assignment outside the EPA. The investigation determined that the supervisor never supervised the employee. The investigation was inconclusive. The OIG's Office of Investigations referred the matter involving the detail to the OIG's Office of Audit and Evaluation to review.

CASE NUMBER: OI-HQ-2018-ADM-0024

An EPA GS-15 supervisor allegedly forged a subordinate's initials and date on a performance review. Investigators conducted interviews of witnesses and the subject. The investigation was inconclusive.

CASE NUMBER: OI-NE-2014-ADM-0108

An EPA GS-15 employee and an EPA GS-13 employee allegedly engaged in time-and-attendance fraud. The investigation was inconclusive.

CASE NUMBER: OI-CH-2018-THT-0084

An EPA GS-15 employee allegedly threatened and intimidated a subordinate employee. The allegation was not supported.

CASE NUMBER: OI-HQ-2018-CFD-0016

An EPA GS-15 employee allegedly inappropriately approved EPA contract invoice payments. The OIG's Office of Investigations referred the matter to the OIG's Office of Audit and Evaluation to review.

Investigations Involving Non Senior Employees Not Previously Publicly Disclosed**CASE NUMBER: OI-NE-2013-ADM-0113**

An EPA GS-14 employee allegedly retaliated against and slandered a contract employee for perceived interaction with the OIG. The investigation was inconclusive.

CASE NUMBER: OI-HQ-2017-THT-0140

An EPA employee received a threatening letter via U.S. mail at the employee's residence. The investigation revealed that the sender was an EPA GS-14 employee. The GS-14 employee was ordered to complete four training courses and was suspended without pay for 90 calendar days.

CASE NUMBER: OI-HQ-2016-ADM-0091

An EPA GS-14 employee filed for Chapter 7 bankruptcy and allegedly made numerous false statements and omissions under oath during the bankruptcy proceedings. The allegations were supported. The employee was suspended without pay for 3 work days.

CASE NUMBER: OI-AR-2016-CAC-0035

An EPA GS-13 Special Agent allegedly made misleading and incomplete statements to investigators. The allegation was supported, and the employee was removed from federal service.

CASE NUMBER: OI-PH-2016-ADM-0109

An EPA GS-13 employee allegedly operated a private business while using an EPA email address during official work time. The allegations were supported. The employee retired from federal service while under investigation.

CASE NUMBER: OI-CH-2017-ADM-0074

An EPA GS-13 employee allegedly showed objectionable images of women to co-workers on a government computer and personal tablet. The allegation was supported. The employee was suspended without pay for 14 calendar days.

CASE NUMBER: OI-DE-2017-ADM-0138

An EPA GS-13 employee allegedly used EPA-issued equipment to operate a personal business during official work time. Interviews of EPA employees and reviews of EPA and public business records were conducted. The investigation supported the allegation that the employee conducted personal business with other EPA employees using Skype for Business during regular work hours. The employee received a letter of reprimand.

CASE NUMBER: OI-SA-2018-ADM-0057

An EPA GS-13 employee and an individual allegedly conspired to bypass building security measures. The allegation was supported. The employee admitted to assisting the individual to bypass the building security. Video of the incident and statements from security personnel were collected. The employee was verbally counseled on following proper security measures. The matter was referred to the Federal Protective Service, which declined any further action against the employee or the individual.

CASE NUMBER: OI-HQ-2017-ADM-0144

An EPA GS-13 employee allegedly forged a nurse's signature on documents provided to the EPA to justify the employee's continuous absences from work. The investigation revealed that on two separate occasions the employee used the letterhead of another federal department and forged the signature of a nurse employed at that department. During the investigation, the EPA removed the employee from federal service.

CASE NUMBER: OI-HQ-2016-ADM-0051

An EPA GS-13 employee was allegedly misusing transit subsidy benefits. After conducting interviews and reviewing transit subsidy records, the allegation was supported. The employee was removed from federal service.

CASE NUMBER: OI-BO-2015-ADM-0058

An EPA GS-13 employee allegedly received, viewed and disseminated inappropriate materials, including adult pornography, to other EPA employees and individuals outside of the agency via an EPA email account. The investigation supported the allegations. EPA management suspended the employee for 14 days without pay, the employee challenged the suspension and the matter was settled through arbitration.

CASE NUMBER: OI-HQ-2014-ADM-0004

An EPA GS-13 employee allegedly misused government equipment for personal benefit. The allegation was supported. The employee retired after receiving a written decision of removal.

CASE NUMBER: OI-NE-2017-ADM-0135

An EPA GS-13 employee allegedly engaged in time-and-attendance fraud. The allegation was not supported.

CASE NUMBER: OI-NE-2018-ADM-0098

An EPA GS-13 employee allegedly engaged in time-and-attendance fraud. The allegation was not supported.

CASE NUMBER: OI-NE-2017-ADM-0136

An EPA GS-13 employee allegedly operated a private business while in telework status. The allegation was not supported.

CASE NUMBER: OI-PH-2016-ADM-0093

An EPA GS-13 employee allegedly operated a private business during official worktime. The allegation was not supported.

CASE NUMBER: OI-CH-2019-ADM-0003

An EPA GS-13 employee who accepted a promotion to a GS-14 position in another city allegedly failed to relocate but still accepted the higher locality pay for the new city for approximately 6 months. When it was discovered that the employee never relocated, as directed several times, EPA management gave the employee the option to either relocate immediately to the new city or stay in the current city and return to the prior GS-13 position. During the course of the investigation, the employee accepted the demotion, stayed in the current office, and reimbursed the EPA for the 6 months of locality pay. The investigation, which concluded after the EPA took action, supported the allegation.

CASE NUMBER: OI-NE-2019-THT-0027

An EPA GS-13 employee allegedly verbally threatened two other EPA employees. Prior to the completion of the investigation, the EPA conducted interviews of the individuals involved, issued a written warning to the GS-13 employee and directed the employee to attend an EPA training course.

CASE NUMBER: OI-HQ-2018-THT-0032

An EPA GS-13 employee posted potentially threatening comments about co-workers on multiple social media platforms. It was determined that the messages were not credible threats. The employee retired during the investigation.

CASE NUMBER: OI-CH-2018-ADM-0073

An EPA GS-12 employee was alleged to have fraudulently used the EPA leave bank. The allegation was not supported.

CASE NUMBERS: OI-DE-2018-ADM-0063 and OI-DE-2019-ADM-0016

An EPA GS-12 employee allegedly conducted personal business during official work time. The employee also allegedly maintained pornographic images on an EPA computer. The investigations supported the allegations, and the employee resigned.

CASE NUMBER: OI-CH-2018-THT-0009

An EPA GS-11 employee allegedly made threatening statements while on EPA property. Interviews of EPA employees and two EPA contractors were conducted. The allegations were supported. The GS-11 employee was placed on administrative leave during the investigation. The employee retired after receiving a notice of proposed removal.

CASE NUMBER: OI-CH-2017-CAC-0124

An EPA GS-9 probationary employee allegedly committed laboratory fraud through the falsification of laboratory tests. The allegation was supported, and the employee was terminated.

CASE NUMBER: OI-CH-2018-THT-0010

An EPA GS-7 employee allegedly made a threatening statement in the workplace. The allegation was supported. Pending further agency inquiry into related allegations of harassment against the employee, the employee resigned.

CASE NUMBER: OI-HQ-2018-ADM-0088

An unknown EPA employee allegedly forged a supervisor's signature on a Hiring Freeze Waiver Request Form. The allegation was not supported.

CASE NUMBER: OI-NE-2015-ADM-0081

It was alleged that several EPA employees engaged in time-and-attendance fraud. The investigation was inconclusive.

CASE NUMBER: OI-HQ-2017-ADM-0072

There was allegedly widespread downloading of encrypted communication applications onto EPA-issued mobile devices by EPA employees, which violates the EPA's Software Management and Piracy Policy. It was also alleged that EPA employees used these applications to leak damaging information regarding top EPA officials and to conduct official business but failed to maintain government records within the applications in violation of the Federal Records Act. The investigation determined that 58 employees had downloaded unauthorized encrypted communications applications onto their EPA-issued mobile devices, but the allegation that employees were leaking sensitive information or conducting official business on these applications was not supported. During interviews with the OIG, 50 employees said that the EPA's policy on applications is unclear. The investigation found no intentional misconduct on the part of any of the employees.

CASE NUMBER: OI-HQ-2017-ADM-0105

Unknown EPA employees allegedly downloaded and used unauthorized encryption applications on their EPA mobile devices in violation of the EPA's Software Management and Piracy Policy and failed to comply with the Federal Records Act by not maintaining official EPA records. The investigation found no evidence to support the allegation that EPA employees used the applications on their EPA-issued mobile devices to purposely circumvent the applicable federal record retention rules.

Investigations Involving Non Employees Not Previously Publicly Disclosed**CASE NUMBER: OI-AT-2019-ADM-0006**

An EPA manager was unable to locate a former employee, who was recently fired in absentia. The employee was believed to be in possession of EPA property. The employee was located, and all missing items were recovered.

CASE NUMBER: OI-RTP-2017-CAC-0067

The OIG investigated a company's alleged unauthorized use of an EPA pamphlet, which it altered and distributed to promote the sale of its home water filtration products and to represent itself as an EPA contractor. A company sent a mailer titled "Urgent Critical Community Water Test" to North Carolina residents. The mailer provided instructions on how residents could receive a free water test and requested that a water sample be returned in the preaddressed, postage-paid envelope. Each mailer included an altered EPA pamphlet on drinking water health advisories. Residents reported that after mailing their water samples in, they received calls offering free in-home water "demonstrations." Additionally, a company salesperson identified himself as an EPA contractor when arriving at houses to conduct the demonstration. The salesperson then allegedly tested the

water in the houses and offered to sell the residents whole-house water filtration systems. The OIG conducted interviews with two salespeople. One salesperson admitted to altering the EPA pamphlet, and the other admitted to representing himself as associated with the EPA. The allegations were supported. While the salespeople admitted to mailing thousands of copies of the altered EPA pamphlet, the investigation was unable to identify actual victims who purchased the company's products.

CASE NUMBER: OI-CH-2018-ADM-0119

A company applied for government grants and contracts using the Small Business Administration's System for Award Management. The company allegedly did not qualify for awards due to a federal criminal investigation, wherein the company was investigated for defrauding a public school through a grant to provide information technology equipment and software. The allegations were not supported. The investigation disclosed that the company was not involved in the scheme to defraud the government and was eligible to receive awards through the Small Business Administration's System for Awards Management.

CASE NUMBER: OI-DA-2018-THT-0103

An individual made a potentially threatening post toward the then EPA Administrator on Twitter. It was determined that the post was not a credible threat.

CASE NUMBER: OI-HQ-2018-THT-0121

An individual made a potentially threatening post toward the acting EPA Administrator on Twitter. It was determined that the post was not a credible threat.

CASE NUMBER: OI-HQ-2017-CAC-0078

An individual made a threatening post toward the then EPA Administrator on Twitter. The investigation revealed that the same individual had posted another threat against the then Administrator 2 weeks earlier. It was determined that the individual resided in another country. A border crossing "look-out" was issued, and the case was closed.

CASE NUMBER: OI-HQ-2018-THT-0033

An individual sent a potentially threatening email to the then EPA Administrator. It was determined that the communication was not a credible threat.

CASE NUMBER: OI-HQ-2018-THT-0075

An individual left a threatening voice message directed to the then EPA Administrator on the personal cell phone of the Administrator's wife. The caller was identified and admitted to leaving the message. The caller stated that there was no intention to harm the Administrator. The case was closed.

CASE NUMBER: OI-HQ-2018-ADM-0047

It was alleged that air filters within the EPA headquarters complex were not changed in accordance with contractual specifications. The OIG's Office of Investigations referred the matter to the OIG's Office of Audit and Evaluation to review.

CASE NUMBER: OI-SA-2018-THT-0110

An individual sent potentially threatening emails to the then EPA Administrator. The individual admitted to sending the emails, and a bar notice was issued in the EPA region where the individual resides.

CASE NUMBER: OI-SA-2015-CAC-0125

A tribal member was alleged to have billed government grants for more hours than worked. The investigation found that the tribal member had billed, on many occasions, more than 24 hours of work in a single day. The EPA declined to take action against the tribal member.

CASE NUMBER: OI-SA-2017-CFR-0056

A tribal member was alleged to have been involved in improper bookkeeping and possible misuse of EPA grant funds. The allegations were not supported.

CASE NUMBER: OI-SA-2016-CAC-0069

A tribal employee was arrested by the Federal Bureau of Investigation for embezzlement of tribal funds. An investigation was initiated to determine whether any EPA grant funds were embezzled. It was determined that no EPA grant funds were embezzled.

CASE NUMBER: OI-SE-2013-CFR-0058

An EPA grantee allegedly did not install emission control technologies, such as diesel oxidation catalysts, on pre-2007 trucks as required by the EPA grant. The allegation was supported. The EPA had awarded the grantee a \$9 million American Recovery and Reinvestment Act grant to assist long-haul truck drivers with the purchase and retrofitting of pre-2007 trucks with emission control technologies. The grantee admitted that some of the diesel trucks reported to the EPA as having a diesel oxidation catalyst installed actually had not been retrofitted with any type of emission control technology. The EPA negotiated a settlement of \$341,103 with the former grantee.

CASE NUMBER: OI-SE-2012-CAC-0084

It was alleged that a tribal member responsible for administering EPA funds misappropriated grant funds for unauthorized use. The investigation supported the allegation and determined that approximately \$75,000 of EPA funds were misused for personal and other purposes. The tribal member was debarred from participating in federal procurement and nonprocurement programs for 3 years.

CASE NUMBER: OI-SE-2013-CFR-0112

It was alleged that an individual running a water testing facility submitted false or inaccurate lab results to a state agency. The results subsequently were provided to state programs receiving EPA grants. The investigation supported the allegation; however, due to technicalities in current state law, no applicable law was violated.

CASE NUMBER: OI-HQ-2017-CFR-0070

An EPA information technology contracting company was missing numerous EPA laptop computers from its inventory. This case was closed because it was associated with another ongoing investigation.

CASE NUMBER: OI-NE-2013-CFR-0022

An EPA environmental and infrastructure support contracting company was alleged to have been marking up its rates without the knowledge and approval of the EPA. The investigation was inconclusive.

CASE NUMBER: OI-HQ-2016-CFR-0071

It was alleged that two entities conspired to obtain an EPA grant for which one of the entities was ineligible. The allegation was supported. The two entities and an employee from each entity entered into administrative agreements with the EPA's Office of Grants and Debarment.

CASE NUMBER: OI-AT-2019-ADM-0007

A city government was allegedly concealing illegal dumping at a site receiving EPA Brownfields grant funds. The investigation determined that no EPA funds were used at this site. The allegation of public corruption was not supported.

CASE NUMBER: OI-RTP-2019-PFD-0040

An individual allegedly posted a sign bearing the EPA logo that implied the location—which was the individual's personal property—was a designated EPA water testing site. The investigation confirmed that the EPA had not taken samples or conducted tests in that area or authorized the individual to use the EPA logo. The EPA issued a cease-and-desist letter to the individual. The individual agreed to remove the EPA name and logo from the sign.

CASE NUMBER: OI-HQ-2019-ADM-0024

An individual alleged that an unidentified person may have impersonated the acting EPA Administrator. Investigators could not reach the complainant to obtain further information. Without definitive evidence of the unknown individual's alleged impersonation of the acting Administrator, the case was closed.

CASE NUMBER: OI-AR-2013-CFR-0048

It was alleged that an EPA contractor provided a federal employee from another federal agency with fraudulent invoices to "structure" payments to circumvent federal regulations for purchase card transactions. The

investigation determined that no EPA funds were involved. The investigation was referred to the other federal agency's OIG.

CASE NUMBER: OI-NE-2018-AFD-0129

A local government employee of the U.S. Virgin Islands, whose position was said to be funded by the EPA, was alleged to have coerced individuals—by using the employee's official position—to use the employee's personal business. The investigation determined that the employee's position was not funded by the EPA. The investigation was referred to the OIGs of one federal and one local agency.

CASE NUMBER: OI-NE-2012-CFR-0047

It was alleged that a state entity may have misrepresented the facts or did not fully disclose the purpose of a project to obtain American Recovery and Reinvestment Act funding. The investigation was inconclusive.

CASE NUMBER: OI-NE-2012-CFR-0061

It was alleged that a contractor working on a project funded under the American Recovery and Reinvestment Act submitted a false claim to a state entity. The investigation was inconclusive.

CASE NUMBER: OI-AR-2014-CFR-0017

The EPA allegedly inappropriately obtained contracts for access control systems for its facilities. The allegation was not supported.

CASE NUMBER: OI-AR-2016-CAC-0019

EPA grant funds were allegedly misused on the construction of a wastewater treatment facility. After conducting interviews and reviewing EPA and state funding, it was determined that the allegation was not supported.

CASE NUMBER: OI-CH-2012-CAC-0169

It was alleged that a company working on a project funded under the American Recovery and Reinvestment Act may have knowingly provided false certifications that a specific product was manufactured in the United States. The investigation was inconclusive. Investigators were unable to identify other projects that used the same type of product to determine whether there was a systemic issue.

CASE NUMBER: OI-AR-2017-CFR-0001

It was alleged that a contract employee accessed pornographic and other nonwork-related websites while working on an EPA contract. The allegation was supported. The contract employee was terminated, and the contracting company issued a credit to the EPA for the contractor's misused time.

CASE NUMBER: OI-SA-2019-OTH-0004

An EPA personal identity verification card and laptop containing confidential personally identifiable information allegedly were stolen from an EPA employee's vehicle. Investigators were unable to locate the property or develop additional leads. The case was closed.

Appendix 5—Peer Reviews Conducted

Audit

The U.S. Department of Defense OIG completed an external peer review of the EPA OIG audit organization covering the fiscal year ended September 30, 2017, and issued its report on June 18, 2018. The review was conducted in accordance with generally accepted government auditing standards and the Council of the Inspectors General on Integrity and Efficiency's *Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*. The peer review report stated that the system of quality control for the EPA OIG audit organization in effect for the year ended September 30, 2017, was suitably designed and complied with to provide the EPA OIG with reasonable assurance that audits are performed and reported in conformity with applicable professional standards in all material respects. The EPA OIG received an external peer review rating of pass.

Investigations

The U.S. General Services Administration OIG completed the most recently 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 June 11, 2018. The U.S. General Services Administration OIG identified no deficiencies and found internal safeguards and management procedures compliant with 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: (404) 562-9830
Investigations: (404) 562-9857

Boston

U.S. Environmental Protection Agency
5 Post Office Square
Mail Code: 15-1
Boston, MA 02109-3912
Audit: (617) 918-1475
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: (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: (513) 487-2363
Investigations: (312) 886-7167

Dallas

U.S. Environmental Protection Agency
Office of Inspector General (6OIG)
1445 Ross Avenue, Suite 1200
Dallas, TX 75202-2733
Audit: (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: (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: (913) 551-7878
Investigations: (312) 886-7167

New York

U.S. Environmental Protection Agency
Office of Inspector General
290 Broadway, Suite 1520
New York, NY 10007
Audit: (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: (215) 814-2326
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: (919) 541-1030
Investigations: (919) 541-0517

San Francisco

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

Seattle

U.S. Environmental Protection Agency
Office of Inspector General
Mail Code 17-H13
1200 Sixth Avenue, Suite 155
Seattle, WA 98101-3140
Audit: (206) 553-6906
Investigations: (206) 553-1273