



At a Glance

Catalyst for Improving the Environment

Why We Did This Review

The Office of Inspector General (OIG) undertook this review to determine (1) the status of corrective actions responding to OIG recommendations for selected OIG air reports, and (2) how complete and up to date the Management Audit Tracking System (MATS) is for selected OIG air reports.

Background

Audit followup is essential to good management and improving the efficiency and effectiveness of U.S. Environmental Protection Agency (EPA) programs and operations. EPA has audit followup procedures and designated officials who manage this process. EPA Manual 2750 outlines the audit followup process. EPA is required to report to Congress on audit followup, including any reasons for delays in taking corrective actions not implemented within 1 year of issuing a report.

For further information, contact our Office of Congressional and Public Liaison at (202) 566-2391.

To view the full report, click on the following link:
www.epa.gov/oig/reports/2008/20080212-08-P-0080.pdf

EPA's Office of Air and Radiation Needs to Improve Compliance with Audit Followup Process

What We Found

EPA's Office of Air and Radiation (OAR) had generally taken corrective actions to implement the recommendations for the five air-related reports we reviewed. However, documented evidence of completion of agreed-to corrective actions was in the files for only 1 of 29 corrective actions. Upon reviewing additional information not contained in the official files, we determined that corrective actions had been completed for 26 of the 29 agreed-to recommendations reviewed. The three incomplete corrective actions had not been implemented within 1 year, as stipulated in EPA Manual 2750, and OAR had not notified the OIG of these delays.

Also, OAR did not follow the processes specified in EPA Manual 2750 for certifying the completion and implementation of corrective actions. In two instances where OAR reported audits as inactive – meaning corrective actions were completed – the required certifications were not completed and placed in the official files.

The Agency's audit tracking system (MATS) was incomplete and contained mistakes. OAR omitted from MATS 10 agreed-to corrective actions pertaining to two reports. For another instance, the information in MATS was inaccurate because the Agency had mistakenly included the recommendations and corrective actions pertaining to a different OIG report, while omitting the relevant six agreed-to corrective actions. Thus, the MATS record was incomplete or inaccurate for 16 of the 29 agreed-to corrective actions reviewed.

Prior to issuance of this report, OAR updated MATS to correct the errors and omissions noted during our review and obtained certification memorandums for the two inactive reports.

What We Recommend

We recommend that OAR comply with EPA Manual 2750 by (1) biannually reviewing audit management information for accuracy and completeness; (2) completing the certification process for closing out reports; and (3) maintaining a list of specific corrective actions taken. We also recommend that OAR ensure that newly appointed Audit Followup Coordinators receive audit management training before taking over the position's roles and responsibilities. EPA concurred with our recommendations and submitted a corrective action plan with milestones that addressed our concerns.