



OFFICE OF INSPECTOR GENERAL

Catalyst for Improving the Environment

Report of Review

The Office of Underground Storage Tanks: Contract Administration and Performance Measurement Concerns

Report No. 2004-P-00014

March 31, 2004

Abbreviations

Bristol	Bristol Environmental Engineering & Services Corporation
Center	EPA Financial Management Center, Research Triangle Park, North Carolina
EPM	Environmental Program Management Funds
ICF	ICF, Incorporated
LOE	Level of Effort
LUST	Leaking Underground Storage Tanks
OAM	Office of Acquisition Management
OMB	Office of Management and Budget
OIG	Office of Inspector General
OUST	Office of Underground Storage Tanks
RCRA	Resource Conservation and Recovery Act
RTP	Research Triangle Park, North Carolina
USC	United States Code



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, DC 20460

OFFICE OF
THE INSPECTOR GENERAL

March 31, 2004

MEMORANDUM

SUBJECT: The Office of Underground Storage Tanks: Contract Administration and Performance Measurement Concerns
Report 2004-P-00014

FROM: Melissa Heist /s/
Assistant Inspector General for Audit

TO: Cliff Rothenstein
Director, Office of Underground Storage Tanks
Office of Solid Waste and Emergency Response

The Office of Inspector General received a hotline complaint regarding the Office of Underground Storage Tank's (OUST's) financial management. The complainant questioned OUST's (1) use of funds on two contracts, and (2) progress in cleaning up leaking underground storage tank sites, especially in Indian Country. We conducted a review to determine the validity of the allegations and, if warranted, offer suggestions to improve OUST's operations.

During the course of our work, we provided OUST management with a written summary of our concerns, including actions for their consideration to address the issues discussed in this report. OUST's comments have been incorporated where appropriate and OUST's March 30, 2004, response to our suggested corrective actions is included as Appendix 2 to this report. Because OUST has taken or has plans to take actions which should address our concerns, we are closing this report on issuance.

The scope of our work does not constitute an audit conducted in accordance with Government Auditing Standards. Our scope and methodology is presented in Appendix 1.

Background

In 1984, Congress responded to the increasing threat to groundwater posed by leaking underground storage tanks by adding Subtitle I to the Resource Conservation and Recovery Act (RCRA). Subtitle I required EPA to develop a comprehensive regulatory program for underground tanks storing petroleum and certain hazardous substances. In 1986, Congress amended Subtitle I of RCRA and created the Leaking Underground Storage Tank (LUST) Trust Fund which is to be used to:

- Oversee cleanups by responsible parties, and
- Pay for cleanups at sites where the owner or operator is unknown, unwilling, or unable to respond, or which require emergency action.

Established in 1985, OUST, within the Office of Solid Waste and Emergency Response, administers the underground storage tank program. OUST uses two primary contracts – one with ICF, Inc. (ICF) and the other with Bristol Environmental Engineering & Services Corporation (Bristol). In November 1999, ICF received Contract 68-W-00-065 to provide technical, analytical, and administrative support for the underground storage tank program. The contract's maximum potential value is \$5.4 million. In September 2001, Bristol received Contract 68-W-01-057, with a maximum potential value of \$11.1 million, to assist in the remediation of leaking underground storage tanks in Indian Country. The complaint received by OIG cited concerns with both contracts.

Results of Review

In summary, we found OUST had inappropriately used and inefficiently managed contract funds. For the two contracts reviewed, OUST did not always identify the correct appropriation to be charged when ordering and paying for work, and OUST obligated money to contracts but did not order a commensurate amount of work. We identified the following issues:

- OUST charged the wrong appropriation thus violating appropriation law. Concerning the ICF contract, OUST, with the approval of RTP's finance and contracting offices, used \$218,000 of LUST funds to fund payments that should have been made with Environmental Program Management (EPM) funds. In addition, we identified four instances in which OUST paid invoices totaling \$77,101 solely with LUST funds even though OUST records indicated that the work involved both LUST and EPM activities.
- OUST allowed approximately \$330,000 of EPM funds to expire because it did not order work from contractors during the life of the appropriation. With the exception of any costs relating to work ordered before November 30, 2001, these funds will not be available for future work.

- Unless it appropriately orders work, OUST risks losing \$483,648 in unliquidated obligations in light of a 2002 U.S. Court of Appeals for the Federal Circuit decision relating to the practice of "parking" funds (i.e., obligating funds to contracts without ordering work) on Level-of-Effort contracts.

In addition, we do not consider OUST's performance measurement data for Cleanups Initiated and Cleanups Completed to be transparent and meaningful because the definition for both categories involves situations where an initial investigation concludes that no cleanup is warranted.

OUST has taken or planned actions to address these issues. The following sections discuss these matters in greater detail.

CONTRACT ADMINISTRATION CONCERNS

1. OUST Charged the Wrong Appropriation

OUST violated appropriation law when it, with the approval of RTP's finance and contracting offices, used LUST funds to cover payments made with expired EPM funds. In addition, OUST paid contractor invoices using one appropriation when OUST records indicated that both the LUST and EPM appropriations were involved.

Title 31 United States Code (USC) 1301, known as the Purpose Statute, provides that public funds may be applied only for purposes for which the Congress appropriated them, unless the expenditure is otherwise provided by law. The LUST appropriation is for necessary expenses to carry out leaking underground storage tank cleanup activities. The EPM appropriation, however, is for funding activities necessary to administer the underground storage tank program.

In modification 13 to the ICF contract, dated November 20, 2001, OUST transferred \$330,609 of EPM funds from the contract's base period to the first option period. During Option Period 1, OUST paid invoices totaling \$236,375 with EPM funds. In January 2003, EPA's Financial Management Center (Center) in Research Triangle Park, North Carolina informed the Contracting Specialist, who informed OUST, that the EPM funds should have never been moved to Option Period 1 because the funds had expired. The Center advised OUST to move the EPM funds back to the contract's base period and indicated that \$218,000 of LUST funds were available to be used to pay the invoices. Through Modification 15, dated February 10, 2003, OUST, with the approval of RTP's finance and contracting offices, removed the \$330,609 of EPM funds from Option Period 1 and used the \$218,000 of LUST funds to pay the invoices.

OUST officials said LUST funds were used to replace expired EPM funds because Center officials said that unexpired Option Period 1 funds had to be used to replace the expired funds and that the Center identified the problem too late for Fiscal Year (FY) 2002 EPM funds to be used. Center officials said that use of the LUST funds was only a suggestion based on the fund's period of availability without an indepth analysis of the appropriation involved.

We also judgmentally selected four invoices from Option Period 2 to review. These invoices (numbers 41, 42, 44, and 45), totaling \$77,101, were paid solely with LUST funds even though OUST Project Officer records indicated that the work was divided between LUST and EPM activities. OUST officials commented that they assumed any funds obligated to a contract could be used to pay invoices regardless of the appropriation(s) involved.

In the above instances, OUST, Center, and contracting officials did not appear to have sufficiently considered the nature of work involved when choosing the appropriation to charge, contrary to law and agency policy. As noted above, 31 USC 1301 requires that funds be used only for the purpose for which they were appropriated. Subtitle I of RCRA authorizes use of the Trust Fund for overseeing and enforcing corrective actions taken by responsible parties and emergency cleanup for tanks where the responsible party is unknown, unwilling, or unable to respond.

EPA's Contracts Management Manual addresses procedures that must be followed when a cost reimbursement term contract (with work assignments) is to be funded from more than one appropriation. Chapter 9.6e requires that the Project Officer, among other things, (a) indicate on the cover of the work assignment the total funds to be charged against each account number and document control number, and (b) provide a basis (such as percentage ratios) for the finance office to follow to charge vouchered costs to each account number and document control number. In addition, Chapter 6.4 also describes responsibilities, procedures, and instructions for the processing of contract invoices and vouchers. It states that the Project Officer should determine which accounts should be used to pay invoices and ensure the availability of funds in the appropriate accounts before signing the invoice. This guidance was in effect at the time the above actions occurred.

After we brought these issues to OUST's attention, OUST reconstructed the invoices from Option Period 1 and determined that \$140,004 of the \$218,000 of LUST funds were inappropriately used and initiated a contract modification dated February 27, 2004, to use available EPM funds. In addition, on February 11, 2004, OUST submitted a procurement request to replace \$24,599 of the \$77,101 of LUST funds with EPM funds for invoices 41,42,44, and 45 for Option Period 2.

To prevent a recurrence of these problems, OUST informed us that (1) work assignments to contractors will now be linked to the proper appropriation, (2) the current contract will be modified to require the contractor to indicate whether costs billed on future invoices are for LUST or EPM activities, and (3) the next contract will require the contractor to submit invoices with this information.

2. Significant Amount of Funding Lost Due to Expiration, Additional Amount at Risk

Our review of the ICF contract disclosed that OUST has lost a significant amount of funding because work was not ordered from the contractor before the appropriation expired, and is at risk of losing more. We found that \$424,000 of expired EPM funds, including the \$330,609 of EPM money which OUST tried to move from the contract's base period to Option Period 1 as discussed on page 3, have already expired and can only be used to pay for work ordered before November 30, 2001. Furthermore, our analysis revealed that \$134,000 of FY 2000 LUST money has been moved from the base period to the current option period and had not been expended as of December 12, 2003. These particular funds will be unavailable without de-obligation and re-certification if not used by the end of the contract, November 30, 2004.

OUST officials commented that \$94,306 of the \$424,000 was used to pay for work ordered during the contract's base period, and that some of the remaining \$329,694 may be used when final contract payment is made. However, funds not used will revert back to the Treasury. OUST also informed us that \$19,268 of the \$134,000 of FY 2002 LUST funds has been paid, leaving a balance of \$114,732. OUST expects that these funds will be used before the contract expires in November 2004.

In response to our finding, OUST officials stated that to prevent the loss of EPM funds in the future, they have instituted a process to fund new work from the appropriate funding source. OUST will institute a "pay as you go" process in which funds will only be obligated to a contract when accompanied by a work assignment. The Office Director and Deputy Office Director/Senior Budget Officer will approve all procurement requests, and the Deputy Office Director/Senior Budget Officer will approve all work assignments.

OUST's revised procedures should help to avoid the loss of additional funds in the future, not only because additional attention will be paid to the life of the appropriation but funds should not be "parked" on contracts as discussed in the next section.

3. OUST Risks Losing Funds from Level of Effort Contract Fund "Parking" Decision

When we began our review, OUST did not have plans for using the \$1.5 million of LUST funds obligated on the Bristol contract to clean up tanks in Indian Country. These funds were at risk of loss in light of a 2002 U.S. Court of Appeals for the Federal Circuit decision concerning Level-of-Effort contracts (contracts which buy hours of service) because OUST had not ordered work using these funds. A 2002 Office of Acquisition Management (OAM) "News Flash" stated that, for a Level-of-Effort (LOE) contract, the court decision may make EPA liable for payment of all funds allotted to the contract, without regard to whether the contractor has incurred costs up to the amount allotted. OAM's guidance said the practice of "parking" funds on contracts (obligating funds to

contracts although no corresponding work has been identified) must be seriously reexamined.

From 2001 to 2003, OUST obligated money to this contract without ordering a corresponding amount of work. The contract was signed in September 2001 and \$725,700 was obligated at that time. Although no additional contract work was ordered, another \$1.275 million was added to the contract in July 2002. Adding funds at that point appeared unnecessary because only \$36,017 of work had been tasked and \$689,683 were still available.

Schedule of Funding for the Bristol Contract (Through 09/01/2003)

<u>Action</u>	<u>Date</u>	<u>Obligated</u>	<u>Tasked</u>	<u>Available</u>
Contract Award	09/28/01	\$725,700		\$725,700
Work Assignment B-1	04/09/02		\$36,017	689,683
Contract Mod # 2	07/24/02	1,275,746		1,965,429
Work Assignment B-1/1	11/07/02		111,791	1,853,638
Work Assignment B-1/2	07/17/03		<u>298,667</u>	<u>1,554,971</u>
		<u>\$2,001,446</u>	<u>\$446,475</u>	<u>\$1,554,971</u>

As the chart shows, OUST added \$1,275,746 to the contract on July 24, 2002 but only ordered a small amount of work, \$111,791, or less than one percent of the \$1,965,429 available, four months later. As of September 2003, OUST had not issued work assignments using the remaining \$1,554,971.

OUST officials told us that use of LUST Trust Fund resources to clean up sites in Indian Country is constrained by unique challenges in identifying site owners and that OUST was studying this issue. We were also told by officials that they were not sure what ramifications, if any, there would be to the Bristol contract in light of the recent court decision involving LOE contracts. However, OUST officials informed us that they would request that the Contracting Officer modify the Bristol contract to allow more time to find LUST-eligible work. The contract periods were changed from a base period of two years with three one-year option periods to a base period of five years (running through 2006), allowing three more years to use available funds.

At the end of our fieldwork, OUST officials informed us that several events had occurred which lead them to believe that the Bristol contract will be fully used. The most significant events were the submission of a work assignment by Region 9, and an amendment to Region 10's current work plan to continue additional work on two sites in Indian Country. Officials stated that the contracting officer has approved Region 9's work plan with estimated costs of \$512,276. The estimate for the Region 10 Work

Assignment (including recent amendments) totaled \$871,992. When ordered, OUST will obligate a total of \$1,384,268, leaving \$617,178 remaining on the contract. According to OUST officials, the remaining funds may be consumed entirely by potential work on other LUST-eligible sites in Region 9. OUST provided documentation for the recently approved work plan for Region 9, the amended work plan for Region 10, and the list of potential sites for LUST-eligible work in Region 9. On March 25, 2004, OUST informed us that Region 9 recently added \$133,530 to its original work assignment, leaving a balance of \$483,648.

We commend OUST for their efforts in working with Regions 9 and 10. If planned activities are realized, OUST will not only avoid the risk of losing funds because of the court ruling, but also increase the amount of cleanups in Indian Country.

OUST Actions to Improve Contract Administration

In addition to the actions described above, OUST, in its March 30, 2004, response, indicated that the Office will receive additional training in funding and administering contracts and in appropriations law. OUST will also monitor the Bristol contract and, if necessary, deobligate unneeded funds.

PERFORMANCE MEASUREMENT CONCERN

Based on our limited review of OUST's performance measures, we are concerned that the measures for Cleanups Completed and Cleanups Initiated are not transparent (i.e., readily understandable) and meaningful. OUST performance data showed a 24-percent decrease in the number of Cleanups Completed from 2000 to 2002. In March 2003, OUST changed the definition of "Cleanup Completed" and "Cleanup Initiated" to include sites where an evaluation determines no cleanup is needed, which we believe reduced transparency and meaningfulness. Later that year, OUST reported a 17-percent increase in Cleanups Completed.

In a March 28, 2003, memorandum, the Director, OUST, discussed changes in the definitions for Cleanups Completed and Cleanups Initiated. Specifically, under the new definitions, OUST would recognize those situations where a State has determined no cleanup action is necessary because the level of contamination was below environmental standards. According to the Deputy Director, "the impact of the change in definition will vary throughout the Regions, although for most, it will affect a small, if not insignificant, number of sites."

The Office of Management and Budget's (OMB's) Program Assessment Rating Tool, asks, "Does the program collect grantee performance data on an annual basis and make it available to the public in a transparent and meaningful manner?" The OIG is concerned that OUST's definition change reduces the transparency and meaningfulness of performance data because it no longer indicates how many sites reported as Cleanups Initiated require cleanup and how many reported under Cleanups Completed have actually been cleaned.

Cleanups Completed

In November 2003, OUST reported that Cleanups Completed during FY 2003 increased by 17 percent over FY 2002. While OUST officials contend that it would be highly unlikely that the change in definition was responsible for the increase, they also commented that “it is too early to determine if the 2003 results constitute a bona-fide reversal in our cleanup trend,” and that “it is difficult to ascertain the exact reasons for the increase.” Thus, OUST could not conclusively explain what portion of the performance increase for FY 2003 was due to the definition change versus an actual increase in performance.

Cleanups Initiated

We also noted that the increase in Cleanups Initiated for FY 2003 from the FY 2002 level was more than the increases for the previous two years combined as shown in the following table:

Increase in Cleanups Initiated Over the Prior Year

<u>Years</u>	<u>Increase in Number of Cleanups Over Prior Year</u>
FY 2001 vs. FY 2000	11,640
FY 2002 vs. FY 2001	4,786
FY 2003 vs. FY 2002	19,529

In our view, it is important that OUST knows how many Cleanups Completed and Cleanups Initiated involve sites where an evaluation determined that no cleanup was needed. Such information would aid planning, budgeting and program management. In addition, the users of OUST performance measurement data should understand what reported performance measurement data represents. We note that neither OUST’s FY 2003 Annual Performance Report or OUST’s 20th Anniversary Report entitled *Underground Storage Tanks: Building on the Past to Protect the Future*, issued March 1, 2004, discussed the March 2003 definition change.

To better inform the user of OUST performance measurement data, we suggested that OUST (1) explain, in its performance reports, that the data for Cleanups Initiated and Cleanups Completed contain sites where research indicated that no cleanup work was necessary, or (2) report data for sites requiring cleanup separately from those that do not.

OUST's Planned Corrective Action and OIG Evaluation

In its March 30, 2004, response, OUST stated that it had posted its definitions on the website and will link the definitions to future performance reports. While these actions are positive, the OIG believes that performance reports would be more “reader friendly” if OUST provided a brief description of applicable definitions, not just a link to where the definitions can be found.

Attachments

Scope and Methodology

To address the complainant's concern with the administration of OUST's contracts, we reviewed relevant contract and project documents, reviewed financial and performance data, and spoke with OUST (including the Project Officer), Office of Acquisition Management, Office of the Chief Financial Officer, and Office of Solid Waste and Emergency Response personnel. We focused our efforts on the two primary contracts OUST manages – ICF, Inc. (Contract 68-W-00-0065) and Bristol Environmental Engineering & Services Corporation (Contract 68-W-01-057).

Although not part of the complainant's allegation, we expanded our work to include a limited review of OUST's performance measurement data and focused our efforts on whether the data was transparent and meaningful. Accordingly, we reviewed OUST's performance data for 2000 to 2003 and reviewed the March 2003 revised definition for cleanups initiated and cleanups completed. We also reviewed the OMB Program Assessment Rating Tool Reports for budget years FY 2002 and 2004 and EPA's November 2002 response to OMB's conclusions for FY 2002.

We began our work in May 2003 and completed fieldwork in February 2004. Our review covered OUST's financial operations from FY 2000 to 2003. Our scope did not include all steps necessary to comply with professional auditing standards. For example, we did not obtain a complete understanding of OUST's internal controls for contract administration because we focused our efforts on determining the validity of the complaint and, if valid, what actions OUST had taken or planned to address valid concerns. Therefore, we did not do sufficient work to establish the reason why the reportable conditions occurred and therefore did not make a formal recommendation to correct the conditions noted. Accordingly, we did not conduct an audit in accordance with Government Auditing Standards.



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

MAR 30 2004

OFFICE OF
SOLID WASTE AND EMERGENCY
RESPONSE

MEMORANDUM

SUBJECT: Response to the Office of Inspector General's Contract Administration and Performance Measurement Concerns for the Office of Underground Storage Tanks

FROM: Cliff Rothenstein, Director
Office of Underground Storage Tanks

A handwritten signature in blue ink, appearing to read "Cliff Rothenstein", with a stylized flourish at the end.

TO: Melissa Heist
Assistant Inspector General for Audit
Office of the Inspector General

Thank you for the opportunity to respond to the Office of the Inspector General's (OIG's) report based on a hotline complaint regarding financial management in Office of Underground Storage Tanks (OUST). The professionalism in which your staff conducted the field work regarding the hotline complaint is greatly appreciated. I have reviewed the memorandum and I concur with the Matters for Management Consideration and offer the following response.

Contract Administration Concerns

The OIG report suggests that, in addition to the actions already taken or planned, OUST ensure that all of our contract actions comply with the Contracts Management Manual and that we monitor the Bristol contract in the event we need to timely deobligate any unneeded Leaking Underground Storage Tanks (LUST) Trust funds. OUST concurs with both suggestions and is planning additional actions to implement these suggestions.

- OUST will conduct Contracts Management Manual training on funding and administering cost reimbursement, fixed price contracts with work assignments for its Project Officer, Work Assignment Managers and Senior-level Managers.

- OUST's Senior Budget Officer, Project Officer and several Work Assignment Managers recently completed the Contracting Officer's Representative (COR) One-Day Recertification Training, a "refresher" training on the roles and responsibilities for a COR, including ensuring that established Agency procedures for linking work assignments to funding sources are followed.
- OUST will invite the Agency's Office of General Counsel expert on Appropriations Law to attend an OUST staff meeting to provide a synopsis explanation of Appropriations Law and how it impacts the use of our different funding sources.
- OUST will continue to monitor the Bristol contract and, if deemed necessary, will request that the appropriate offices (OARM and OCFO) deobligate/recertify any unneeded LUST Trust funds for use in other Indian Country projects.

While OUST agrees with OIG's suggestions, OUST questions some of the conclusions discussed in the report. First, OIG claims that OUST is at risk of losing unliquidated obligations in light of a 2002 U.S. Court of Appeals decision related to "parking" funds. OUST did not "park" LUST Trust funds in the Bristol contract. OUST initiated this procurement with a wholly-owned subsidiary of an 8(a) Alaska Native Corporation and is actively using the contract to ensure that leaking underground storage tanks in Indian Country are cleaned up so they no longer pose a threat to human health and the environment.

As we explained to your staff, OUST anticipates that the Bristol contract will be fully utilized, even though the work was slow in starting. At the beginning of OIG's investigation, only \$446,475 had been tasked for work under this contract, even though there was \$2,001,446 obligated on the entire contract. Since that time, an additional \$1,071,323 has been tasked for work under this contract for a total of \$1,517,798, leaving an unobligated balance of \$483,648. OUST fully expects that this remaining amount will be used. However, there is no risk of any LUST Trust funds expiring on this contract because the funds are no-year and can be deobligated/recertified.

In addition, the designation of an Alaska Native Corporation is unique because contracts can be written and procured without competition for any amount and for any length of time. According to the Contracting Officer for the Bristol contract, our understanding is that the Court ruling no longer applies to this contract because the contract's period of performance was changed to a five-year base period (eliminating option years) and can be extended past the five-year expiration date, or re-issued to the same Alaska Native Corporation.

Second, the OIG report does not fully describe the circumstances leading to OIG's conclusion concerning expired EPM funds. As OUST explained in past meetings and written correspondence to your staff, this situation resulted from OUST's decision to act on suggestions and approvals by EPA's Financial Management Center in Research Triangle Park (RTP) and the Office of Acquisition Management to transfer EPM dollars that crossed fiscal years in the contract's base period to the contract's first option period.

One year after transferring the EPM funds, RTP reversed their decision to allow this transfer and informed OUST that these EPM funds were expired and could not be used for any purposes outside of the appropriate fiscal year. Had OUST been informed at the time of the initial action that funds could not be transferred, OUST would have made other arrangements to utilize the end-of-year EPM funds.

Performance Measurement Concerns

The OIG report states that they "are concerned that the measures for cleanups initiated and cleanups completed are not transparent and meaningful." OIG suggests that OUST ensure that our performance reports explain that the data for cleanups initiated and cleanups completed contain sites where research indicated that no cleanup work was necessary, or report data for sites requiring cleanup separately from those that do not. OUST concurs with OIG's Matters for Management Consideration, and has taken action and is planning further action to implement the suggestions.

- OUST has posted the updated LUST Corrective Action Performance Measures Definitions on our website.
- OUST will link the updated definitions to future mid-year and end-of-year annual activity reports.

While OUST agrees that OIG's suggestions will help to ensure that the data is more transparent, OUST did not "relax" the definition of cleanup, as suggested by OIG. OUST revised and clarified the performance measures definitions, addressing those sites with a confirmed release where the state has determined no cleanup action is necessary to meet a states' risk-based cleanup levels. This definitional change does not in any way change, either strengthen or weaken a state's cleanup level. Rather, it gives states the ability to count as a completed cleanup those situations where a state has determined that no cleanup action is needed to meet a states' cleanup standard.

This definitional change was proposed by and agreed to by both EPA regional and state UST/LUST programs. OUST expects that the impact of the change in the definition to be minimal.

Distribution

Assistant Administrator, Office of Solid Waste and Emergency Response (5101T)
Acting Assistant Administrator, Office of Administration and Resources Management
(3101A)
Acting Chief Financial Officer (2710A)
Director, Office of Acquisition Management (3801R)
Director, Office of Financial Services (2734R)
Director, Contracts Management Division, RTP (MD-33)
Director, Financial Management Center, RTP
Agency Audit Follow-up Official (2724A)
Audit Followup Coordinator, Office of Solid Waste and Emergency Response (5103)
Audit Followup Coordinator, Office of Administration and Resources Management
(3102A)
Audit Followup Coordinator, Office of the Chief Financial Officer (2710A)
Associate Administrator for Congressional and Intergovernmental Relations (1301A)
Associate Administrator, Office of Public Affairs (1101A)
Inspector General (2401)