



OFFICE OF INSPECTOR GENERAL

*Catalyst for Improving the Environment*

## **Report to the Acting Inspector General**

# **Special Project: Measuring the Quality of OIG Reports**

**Report No. 2006-M-00015**

**September 19, 2006**

**Report Contributors:**

Robert K. Bronstrup  
Patrick Gilbride  
Office of Congressional and Public Liaison

**Abbreviations**

AIG	Assistant Inspector General
DCAA	Defense Contract Audit Agency
EPA	U.S. Environmental Protection Agency
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GAS	<i>Government Auditing Standards</i> (2003 Revision)
IGEL	Inspector General E-Learning
IGOR	Inspector General Operations and Reports System
OA	Office of Audit
OCPL	Office of Congressional and Public Liaison
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPE	Office of Program Evaluation
QA	Quality Assurance



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

OFFICE OF  
INSPECTOR GENERAL

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**MEMORANDUM**

SUBJECT: Special Project: Measuring the Quality of OIG Reports  
Report No. 2006-M-00015

FROM: Robert K. Bronstrup /s/  
Director, Central Resource Center

Patrick Gilbride /s/  
Director, Western Resource Center

TO: Bill Roderick  
Acting Inspector General

Attached is the final report of our special project on Measuring the Quality of Office of Inspector General (OIG) reports. Specifically, we tested a process to score specific quality characteristics of 26 OIG reports issued between October 1, 2005, and March 31, 2006. Also, we made observations and recommendations to you that we believe will strengthen the audit, evaluation, and liaison processes. The scoring form we used in our review is included as Appendix A. The scoring form the Office of Congressional and Public Liaison used to assess draft reports is included as Appendix B. We explain the specific attributes for which we reviewed OIG reports in the Scope and Methodology section which is included as Appendix C.

We received comments from the Assistant Inspectors General (AIGs) and provided them to you. We also provided to you and to the AIGs a summary of all of the comments received on the report and the scorecards. We used their comments in preparing the final report and recommendations and also in revising individual scorecards. If you have any questions about the final report or our observations and recommendations, please contact Robert Bronstrup at 312-886-7169 or Patrick Gilbride at 303-312-6969.

cc: Acting Deputy Inspector General

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# Chapter 1

## Introduction

### Purpose

The purpose of this pilot project was to apply a set of experimental criteria to measure quality in Office of Inspector General (OIG) reports issued by the Office of Audit (OA), Office of Program Evaluation (OPE), and the Office of Congressional and Public Liaison (OCPL). Measuring the quality of OIG work is important because it provides data that can be used to identify areas in improving OIG processes. We developed quality measurement criteria and applied it to 26 EPA OIG reports issued between October 1, 2005, and March 31, 2006.

We did not include single audit reports, Defense Contract Audit Agency (DCAA) contract audit reports, or the *Audit of EPA's Fiscal 2005 Financial Statements*. Should single audits and the audit of EPA's Financial Statements remain with the OIG, the scoring system will also include those audits.

### Summary of Results

To improve the quality of reports and work processes, the OIG should:

- Issue an interim policy to ensure supervisory reviewer notes are kept in a central location of the workpapers.
- Enhance workpapers to better ensure (1) assignment guides are reviewed and approved, (2) assignment guides are fully cross-referenced to the workpapers, and (3) the work of the independent referencer is fully documented in the workpapers.
- Improve reports by ensuring reports (1) identify the specific titles of agency employees or others who are cited in OIG reports, and use the term “official” for only SES-level employees, (2) show the source of information for tables and charts, and (3) specifically describe the methodology for addressing each objective.
- Develop a policy that will better ensure staff charge time to their direct assignments and to indirect job codes in a more uniform manner in order to accurately determine the actual cost of each assignment.
- Strengthen its followup process so that the final impact of our work can be better determined.

### Measuring the Quality of OIG Reports

The primary goal of OIG reporting is to keep the Administration and Congress fully informed of issues impacting EPA programs as well as EPA's progress in taking action to correct those issues. Other customers, based on their impact on our budget, are the Government Accountability Office (GAO) and the Office of Management and Budget (OMB). In developing our criteria to measure quality, we know that these customers view timeliness of our products as

very important; therefore, timeliness is a high quality characteristic. Likewise, compliance with the Generally Accepted Government Auditing Standards (GAGAS), found in *Government Auditing Standards* (GAS), is required, and thus, is a high quality characteristic. Further, potential cost savings, improving policy, or the environment are other important quality characteristics for an organization that is a “catalyst for change.”

With that in mind, the OIG should strive to consistently provide products that meet specific quality characteristics and adhere to all applicable standards and OIG policies and procedures. Accordingly, a measuring process should provide a mechanism to evaluate individual products against specific quality criteria. The measuring process should also present the information in a manner that, over time, will allow the OIG to assess trends in quality so that necessary adjustments can be made to policies, procedures, and activities. The criteria used in this project to assess quality in OIG reports were:

- Project cost.
- Documentary reliability of evidence.
- Supervision.
- Timeliness in preparing draft reports.
- Readability of reports, including whether the reports are clear, concise, convincing, logical, and relevant.

A scoring form to measure and score these characteristics provides the organization with a measurement of product quality and also serves as a basis for measuring a manager’s performance. The specific manner in which we calculated points is shown in our project quality scorecard in Appendix A. The report quality scoresheet the OCPL Publications Unit uses to score draft reports is in Appendix B.

## **Scoring the Results**

The total quality scores, as well as the timeframes and project costs for the 26 OIG reports, are shown in Table 1. Each total quality score is the sum of the two scoring systems: one for *project* quality characteristics (Table 2) and the second for *report* quality characteristics (Table 3). Two of the *project* quality characteristics we did not score. As noted in our observations, supervisory review notes are not maintained consistently in the workpapers. As a result, we did not score Supervision for the reports issued. Also, we did not score Significance, because the full impact for certain reports could not be determined since the reports had just been issued. An Inspector General Statement will be issued by October 1, 2006, that fully explains the scoring process and all the criteria in both scoresheets.

In addition to scoring reports using the quality criteria, we are also providing observations on specific aspects of OIG work activities and processes that can be improved. Our observations fall into three categories: (1) workpaper enhancements, (2) reporting enhancements, and (3) administrative enhancements.

**Table 1. Total Quality Scores**

Report No.	Staff Days	Project Cost (\$000s)	Elapsed Days (Kickoff to OCPL Reviewing Draft)	Elapsed Days (Kickoff to Final Report Date)	Total Project Score (Tbl. 2)	Total Weighted Report Score (Tbl. 3)	Total Quality Score
2006-P-00001	387	302	181	237	6.0	5.0	11.0
2006-P-00002	832	694	168	214	6.0	4.7	10.7
2006-P-00003	508	397	533	651	1.0	4.5	5.5
2006-P-00004	96	80	143	232	6.0	5.5	11.5
2006-P-00006	567	443	374	471	3.0	4.6	7.6
2006-P-00007	453	367	410	536	4.0	7.9	11.9
2006-P-00008	209	169	361	422	5.0	8.4	13.4
2006-P-00009	558	436	413	544	3.0	5.2	8.2
2006-P-00010	See P-2	See P-2	260	320	5.0	5.2	10.2
2006-P-00011	428	334	98	125	3.0	7.0	10.0
2006-P-00012	103	86	120	161	7.0	7.9	14.9
2006-P-00013	1,126	879	279	511	4.0	4.3	8.3
2006-P-00014	See P-11	See P-11	87	146	3.0	8.4	11.4
2006-P-00015	663	553	377	495	5.0	7.2	12.2
2006-P-00016	896	700	400	546	4.0	4.9	8.9
2006-P-00017	631	493	319	440	3.0	5.5	8.5
2006-P-00018	240	187	90	145	6.0	7.3	13.3
2006-P-00019	See P-2	See P-2	320	376	5.0	5.0	10.0
2006-P-00020	See P-2	See P-2	329	377	5.0	4.4	9.4
2006-P-00021	See P-2	See P-2	320	378	5.0	6.1	11.1
2006-M-000004	284	222	199 –NO GO	N/A	N/A	9.2	9.2
2006-01-00018	231	193	512	589	0.0	8.3	8.3
2006-01-00021	228	190	199	213	5.0	9.7	14.7
2006-01-00024	See 00018	See 00018	542	644	0.0	9.4	9.4
2006-4-00026	49	41	93	105	7.0	8.6	15.6
2006-4-00027	38	32	61	67	7.0	9.6	16.6

**Table 2. Project Quality Scorecard**

Report Number	Evidence Rating	Report Timeliness Deduction	Prelim. Res Guide	Fieldwork Guide	Finding Outlines	Total Project Score
2006-P-00001	4	0	N/A*	1	1	6.0
2006-P-00002	4	0	N/A	1	1	6.0
2006-P-00003	4	-6	1	1	1	1.0
2006-P-00004	4	0	0	1	1	6.0
2006-P-00006	4	-3	1	1	0	3.0
2006-P-00007	3	-1	0	1	1	4.0
2006-P-00008	4	-2	1	1	1	5.0
2006-P-00009	3	-3	1	1	1	3.0
2006-P-00010	4	-1	N/A	1	1	5.0
2006-P-00011	3	0	0	0	0	3.0
2006-P-00012	4	0	1	1	1	7.0
2006-P-00013	4	-1	N/A	0	1	4.0
2006-P-00014	3	0	0	0	0	3.0
2006-P-00015	4	-1	1	1	0	5.0
2006-P-00016	4	-3	1	1	1	4.0
2006-P-00017	4	-2	0	0	1	3.0
2006-P-00018	4	0	N/A	1	1	6.0
2006-P-00019	4	-1	N/A	1	1	5.0
2006-P-00020	4	-1	N/A	1	1	5.0
2006-P-00021	4	-1	N/A	1	1	5.0
2006-M-000004	N/A	N/A	0	0	0	N/A
2006-01-00018	4	-5	0	1	0	0.0
2006-01-00021	4	0	0	1	0	5.0
2006-01-00024	4	-5	0	1	0	0.0
2006-4-00026	4	0	1	1	1	7.0
2006-4-00027	4	0	1	1	1	7.0

Note: In certain assignments a preliminary research guide was not necessary and N/A is shown.



**Table 3. Report Quality Scorecard**

<b>Report No.</b>	<b>Readability Index Grade Level</b>	<b>Readability Score</b>	<b>Complete, Concise, Clear</b>	<b>Report Score</b>	<b>Total Weighted Report Score (Report Score Divided by 10)</b>
2006-P-00001	16.9	1	49	50	5.0
2006-P-00002	23.4	0	47	47	4.7
2006-P-00003	16.4	6	39	45	4.5
2006-P-00004	16.4	6	49	55	5.5
2006-P-00006	16.9	1	45	46	4.6
2006-P-00007	10.2	30	49	79	7.9
2006-P-00008	10.7	30	54	84	8.4
2006-P-00009	15.4	16	36	52	5.2
2006-P-00010	16.8	2	50	52	5.2
2006-P-00011	15.3	17	53	70	7.0
2006-P-00012	13.6	30	49	79	7.9
2006-P-00013	16.6	4	39	43	4.3
2006-P-00014	14.5	25	59	84	8.4
2006-P-00015	14.9	21	51	72	7.2
2006-P-00016	17.4	0	49	49	4.9
2006-P-00017	16.7	3	52	55	5.5
2006-P-00018	14.9	21	52	73	7.3
2006-P-00019	18.7	0	50	50	5.0
2006-P-00020	18	0	44	44	4.4
2006-P-00021	15.7	13	48	61	6.1
2006-M-000004	14.3	27	65	92	9.2
2006-01-00018	14.8	22	61	83	8.3
2006-01-00024	13.5	30	64	94	9.4
2006-01-00021	12.9	30	67	97	9.7
2006-4-00026	14.8	22	64	86	8.6
2006-4-00027	14	30	66	96	9.6
2006-S-00001*	18.7	0	67	67	6.7

\*Note that 2006-S-00001, *Fiscal Year 2005 Status of EPA's Computer Security Program*, is a synopsis of the results of the other OIG FY 2005 information security audits. We did not score this report on the Project Scorecard and it is not included in Table 1 or Table 2.

## Chapter 2

# Workpaper Enhancements

### Documenting Supervisory Review of Workpapers

The workpapers for the 26 OIG reports had some supervisory review notes or comments located throughout the workpapers. However, the comments were not maintained consistently and they were not located in one section of the workpapers. As a result, we could not score the reports for “Supervision” using the scoring criteria.

We could not determine the frequency of supervisory reviews in accordance with proposed guidance provided to us at the beginning of our review by the Acting Inspector General. The Acting Inspector General stated that supervisory reviews of workpapers prepared by staff at or below the GS-9 level should occur at least twice a month and all other workpapers should be reviewed at least once a month. Further, unless supervisory review comments are maintained in one location of the workpapers, an independent referencer or peer review team will have difficulty determining whether all supervisory review comments are resolved before beginning independent referencing of the report.

The current OIG *Project Management Handbook (Handbook)* provides the following guidance on supervisory review of workpapers:

All working papers must be reviewed by a member of the team who did not prepare the working paper. Project or Assignment Managers’ review of working papers will be conducted to the extent necessary for the manager to ensure himself or herself that working papers comply with standards. Working papers prepared by the Project or Assignment Manager should be reviewed by an experienced team member or respective Product Line Director. Evidence of working paper review must be recorded in the working papers. (January 14, 2005, edition, p. 23)

The *Handbook*, however, does not require that supervisory review comments be kept in a central location of the workpapers, nor does it state how frequently reviews should occur.

When supervisors prepare review comments, AutoAudit® does not capture those comments and maintain them in a central location. AutoAudit® could be enhanced to more easily capture supervisory review comments and to maintain them in one location of the workpapers. That step would help independent referencers and peer reviewers determine whether all supervisory review

#### Evidence

§7.48 Sufficient, competent, and relevant evidence is to be obtained to provide a reasonable basis for the auditors’ findings and conclusions.

§7.68 Audit documentation serves to (1) provide the principal support for the auditors’ report, (2) aid auditors in conducting and supervising the audit, and (3) allow for the review of audit quality. Audit documentation should be appropriately detailed to provide a clear understanding of its purpose and source and the conclusions the auditors reached, and it should be appropriately organized to provide a clear link to the findings, conclusions, and recommendations contained in the audit report.

*GAS 2003 Revision*

comments were resolved. It would also allow a determination of the frequency of reviews according to the guidance given by the Acting Inspector General. If workpaper reviews result in no comments, the reviewer could state that the workpapers were complete and that no additional work was needed.

To help strengthen the review of OIG workpapers the OIG should:

**Recommendation 1:** Issue an interim policy to clarify how to record and maintain reviewer comments in a central location of the workpaper file for each assignment. The reviewer comments must contain the dates of review, who performed the review, disposition, and clearance of the response by the reviewer.

**OIG Actions Taken and Planned:** Inspector General Statement No. 1 was issued July 27, 2006, and provides direction in response to this recommendation.

All of the requirements of Inspector General Statement No. 1 should be incorporated into the next revision of the *Project Management Handbook*.

**Recommendation 2:** Require that all workpapers be reviewed by the Project Manager and that the Assignment Manager review all workpapers prepared by the Project Manager. If the reviewer has no comments, the supervisor should add a short description such as “I have reviewed the working papers and found them to be satisfactory.”

**OIG Actions Taken and Planned:** Inspector General Statement No. 1 incorporates this recommendation.

This recommendation does not prevent peer review of workpapers which is a means by which team members can stay abreast of ongoing work. However, peer review of workpapers does not constitute supervisory review.

**Recommendation 3:** Require the assignment manager and the product line director review the workpapers that support the report.

**OIG Actions Taken and Planned:** The *Handbook* should be revised to incorporate this recommendation. Until it is revised, each office should issue instructions to staff to ensure this recommendation is timely implemented.

Product Line Directors’ and Assignment Managers’ review of the specific workpapers supporting the report does not duplicate the responsibility of the independent referencer whose responsibility is part of the OIG’s quality assurance process. The Directors and Assignment Managers have the specific responsibility as managers on the assignment to perform reviews of the work performed and reviews of audit documentations supporting the report. Implementing this recommendation will help to ensure that adequate evidence supports each of the findings and recommendations in OIG reports.

**Recommendation 4:** Require that all workpapers prepared by staff at the GS-9 or below grade levels be reviewed no less than twice a month and all other workpapers should be reviewed at least once a month.

**OIG Actions Taken and Planned:** This recommendation has been incorporated into Inspector General Statement No. 1 and will be incorporated into the next revision of the *Handbook*.

**Recommendation 5:** Require all reviewer comments to be resolved before the report is submitted to the independent referencer.

**OIG Actions Taken and Planned:** This recommendation has been incorporated into Inspector General Statement No. 1 and will be incorporated into the next revision to the *Handbook*.

## **Cross-Referencing Assignment Guide Work Steps to Supporting Workpapers**

Evaluating assignment guides for the 26 reports reviewed showed 6 assignments for which not all of the work steps were indexed back to the workpapers. The work steps may have been deleted as unnecessary and the staff may have forgotten to note the rationale in the assignment guide. The work steps may have been performed but the appropriate workpapers were not cross-referenced in the assignment guide. In one instance, several work steps for a recent Katrina review were not cross-referenced to workpapers in the assignment guide. When we contacted the Director, the Director explained that the team decided the work was easier to track by EPA region rather than by objective, which was how the assignment guide was initially set up. As a result, workpapers were maintained by region and not linked to the objectives and work steps as stated in the assignment guide. After notifying the Director, the team completed the assignment guide.

Not having all work steps cross-referenced to the workpapers, without some explanation, raises concern as to whether the work necessary to complete the assignment was performed. The *Handbook* states “Any steps omitted from the guide should be approved by the Assignment Manager.” Under “Field Work Conducted” is the statement, “As field work progresses, the team continually updates finding outlines and maintains the Quality Assurance (QA) Checklist as various field work activities are completed.”

**Recommendation 6:** Amend the *Handbook* to include the following:

- a) Insert under “Field Work Conducted” language that requires the team to continually update each assignment guide section with appropriate cross references to the workpapers as work progresses;
- b) Insert “Have the steps in the assignment guide been fully indexed to the supporting workpapers or otherwise noted as to why the step has not been completed” into the QA Checklist;
- c) Insert, as part of the independent referencer’s responsibilities, language into Appendix 7 “Independent Referencing Guidance/Certification Memo” regarding the need to determine if the guide has been fully indexed to supporting workpapers (or reasons why the team did not complete steps) prior to undertaking referencing. In those instances where the assignment guide is incomplete, the referencer will notify the assignment manager and require completion before referencing begins.

**OIG Actions Taken and Planned:** The next revision to the *Handbook* will incorporate this recommendation. Until the revision is issued each office should issue instructions to ensure staff implement this recommendation.

## Enhancing the Independent Referencing Process

The following areas in the OIG’s independent referencing activity could be enhanced:

### ***Grade Level and Independence of Staff Performing Independent Referencing***

As noted in the *Handbook*, independent referencing should be assigned to experienced staff who have knowledge of the Government Auditing Standards and OIG policies. Specifically, the *Handbook* states:

Product Line Directors assign experienced staff to reference draft products. Product Line Directors should select auditors/program analysts (usually a GS-12 or higher) for the referencing assignment. The selected auditor or program analyst must possess a high degree of independence, objectivity, experience, and knowledge of the Government Auditing Standards and OIG reporting policies and standards.

However, under current OIG promotion guidelines, staff who are hired as GS-9s could be promoted to GS-12s and then selected to independently reference reports with as little as 2 years’ experience. Also, staff from OA, OPE, and OCPL are assigned to independently reference reports within their own product lines. Independent referencing should be performed by individuals with several years of experience who are at a higher grade level and who are independent of the product line. This will provide additional assurance that the referencers will have the experience, knowledge, and independence necessary to carry out the independent referencing. We noted that the Director of Assistance Agreements requires that a GS-14 perform all of the independent referencing in that product line.

**Recommendation 7:** The OIG should establish a centralized group of experienced independent referencers separate from OA, OPE, OMS, and OCPL.

**OIG Actions Taken and Planned:** The OIG is establishing an Office of Quality Assurance and Inspections which will have the responsibility for implementing this recommendation.

### ***Documenting the Independent Referencer's Work More Consistently***

For the reports we reviewed, the independent referencers documented their comments, and included their comment sheets in the workpapers. However, we noted that the independent referencers do not always indicate review and acceptance of the supporting materials as required by the *Handbook*. Specifically, Appendix 7, "Independent Referencing Guidance/Certification Memo" in the *Handbook* states: "Use a colored pencil for placing tick marks on the document to indicate verification and satisfaction with the supporting material. For example, place a tick mark over each figure, date, citation to legal or other reference material, and proper name."

Further, for 11 of 26 reports reviewed, a copy of the indexed version of the report with the independent referencer's tickmarks could not be found in the workpapers. As a result, there is uncertainty as to whether each line of text of the indexed copy of the report was properly referenced. We did not always see an affirmative statement by the independent referencer that he or she believed the opinions and conclusions in the report were reasonable and consistent with the facts presented and that the recommendations logically followed from the facts and conclusions, as required by Appendix 7.

The independent referencer may have printed out a hard copy of the report that was indexed and complied with the requirement in the referencing guidance, but he/she did not scan in or otherwise ensure that the indexed version of the report with the referencer's tick marks was placed in the workpapers. The hard copy of the indexed report the independent referencer used may either still be with him or her or the Assignment Manager.

**Recommendation 8:** Require the indexed copy of the report with the tick-marks of the independent referencer be kept in AutoAudit®. The independent referencer should include a statement in his/her comments that the opinions and conclusions in the report are reasonable and consistent with the facts presented and that recommendations logically follow from these facts and conclusions.

**OIG Actions Taken and Planned:** The OIG will incorporate this recommendation into the next revision of the *Handbook*. Until the *Handbook* is revised, each office should issue instructions to staff to ensure this recommendation is followed. In implementing this recommendation, teams are not required to scan in the referencer's copy with colored pencil tick marks. Teams can use a version of the report with electronic tickmarks. During our review, we noted that teams had developed an electronic method for creating and capturing tick-marks within AutoAudit® and this is acceptable.

## Approving Preliminary Research and Assignment Guides

With respect to the Assignment Guide for carrying out the fieldwork, the *Handbook* states:

In most cases, project guide changes may be approved by the Project Manager. Any steps omitted from the guide should be approved by the Assignment Manager. The guide is to be signed by the Product Line Director (or the Project or Assignment Manager if delegated that authority by the Director). Significant changes to the guide must be justified and approved in writing by the Director, in consultation with the applicable Assistant Inspector General.

This paragraph in the *Handbook* is not clear as to what constitutes significant changes but that most changes can be approved by the Project Manager (the GS-13 level). Also, the *Handbook* does not state when the guide can be signed by the Product Line Director or delegated to the Assignment Manager. Since OIG reviews can take hundreds of staff days, the assignment guide is an important document to guide fieldwork. The Director should be responsible for signing the assignment guide and the circumstances under which the project guide can be changed by the Assignment/Project Manager should be clarified.

As a best practice, we observed in one assignment that the Product Line Director signed and dated the front page of the Assignment Guide and then scanned it back into AutoAudit®. This step showed the guide was in place before the entrance conference as required by the *Handbook*.

**Recommendation 9:** Clarify the *Handbook* regarding what constitutes significant changes and when approvals and subsequent changes to the assignment guide be made by the Assignment Manager and Product Line Director.

**OIG Actions Taken and Planned:** The *Handbook* will be revised to clarify responsibilities, and indicate that significant changes include dropping an objective or deciding to implement a vastly different approach to accomplishing the objective.

Until the *Handbook* is revised, we recommend that each office issue instructions to staff to ensure this recommendation is timely implemented.

## Chapter 3

# Reporting Enhancements

### Defining When Reports Should Use the Word “Official”

OIG reports do not always identify the title of the individual providing comments. Instead reports use the word “official” even for lower level Agency personnel. When “official” is used frequently in a report, the reader has difficulty judging the credibility of the comments.

A more reasonable approach is to use the titles of the Agency employees who are providing comments in OIG reports. As stated in a U.S. Government Accountability Office *Report Style Manual*:

In the body of the report we normally identify the official by title, making the comments so that the reader of the report will be in a position to judge the credibility of the comments.

The *Handbook* and the *OIG Report Formatting and Style Guide* do not specifically address this issue.

**Recommendation 10:** The *Handbook* and *Report Formatting and Style Guide* should be revised to reflect these following concepts and managers should ensure the guidance is followed when preparing reports:

- a. Use the word “official” to represent SES or higher level employees when the specific title of the individual providing comments cannot be used in OIG reports.
- b. For employees below the SES level, when reports cannot refer to their title, the employee should be referred to as staff member of a specific office/division etc.

**OIG Actions Taken and Planned:** The OIG will incorporate this recommendation into the next revision of the *Handbook* and the *Report Formatting and Style Guide*. Until it is revised, each office should issue instructions to staff to ensure the recommendation is timely implemented.

### Ensuring Visual Aids Show Source of Data

We noted examples in OIG reports of tables, charts, and other visual aids that do not contain the source of the information. As a result, the reader has difficulty assessing the source of information provided in the visual aid. As a best practice when visual aids, such as tables, charts, etc., are used in reports, the source should be named either in the text or in the credit line, in small type, just below the illustrations. For example, if the table or chart is OIG-constructed, it should be identified as such and an explanation provided as to where the data originated. The



OIG *Report Formatting and Style Guide* and *Report Quality Scoresheet for Draft Submissions* do not specifically address this issue.

**Recommendation 11:** OCPL should revise the *Report Formatting and Style Guide* and *Report Quality Scoresheet for Draft Submissions* to require that the source of information for all tables, charts, graphs, or other visual aids be clearly stated either in the report or in the visual aid. Editors should check to ensure the source is provided during the editing process.

**OIG Actions Taken and Planned:** OCPL will make changes to the *Report Formatting and Style Guide* and to the *Report Quality Scoresheet for Draft Submissions* incorporating this recommendation. Each office should also issue instructions to their staff to help ensure this recommendation is timely implemented.

## **Describing the Approach for Each Objective in Scope and Methodology**

Audit results should be responsive to the audit objectives. Accordingly, the report should describe in the Scope and Methodology section how each objective was addressed. We noted that in one report it was very clear in the Scope and Methodology section as to how each objective was developed. For each objective a paragraph began with the phrase “in order to determine how OECA (objective 1 stated) we (then the report provides a description of the comparison, analysis, or interviews made).” This step assists the reader in determining that evidence obtained by the OIG was sufficient/competent and relevant to support the finding and recommendations. In other reports the description of how each objective was addressed was not clearly described.

Currently, the OIG’s *Report Formatting and Style Guide* discusses methodology and states “the methodology should address our general review approach, such as noting what types of transactions we reviewed, as well as provide details on the analysis techniques we used (such as statistical sampling).” The *Guide* should be revised to insert a statement that the review approach be discussed by objective where feasible to assist the reader in judging the approach and the whether the approach results in sufficient, competent, and relevant evidence to support the finding.

**Recommendation 12:** Amend the OIG’s *Report Formatting and Style Guide* to instruct staff to describe how each objective was addressed in the report’s Scope and Methodology section. Editors should also ensure the report clearly describes how each objective was addressed. To avoid redundancy, reports should only list once those steps that address all objectives.

**OIG Actions Taken and Planned:** OCPL will revise the *Report Formatting and Style Guide* to state that the report should “describe the review approach by objective.” To avoid redundancy, the guide will direct writers to only list once steps that address all objectives.

Each office should issue instructions to staff to help ensure timely implementation of the recommendation until the OCPL *Guide* is revised.

## Chapter 4

# Administrative Enhancements

### Ensuring Staff Charge Time in a Uniform Manner

Over the past several years, one of the OIG's goals was to have professional staff charge 1,600 of the 2,087 work hours per year to direct time (specific assignments) or about 77 percent. The remaining hours (about 500) were to be used for indirect time such as audit planning, training, and sick leave.

In a March 1, 2006 email, OPE staff were directed to use newly created IGOR codes for planning and other indirect charges as follows:

- Planning: “to be used for project work before initiation of preliminary research. Your Assignment Manager and/or Product Line Director will notify you when this code is to be used.”
- Training: “to be used when you are in training unless that training is specific to a project you are working on. So, for example, if you are doing the Data Mining module in IGEL, you should use this code, but if you are attending a conference on small drinking water systems for a job on small drinking water systems, you should charge your time in IGOR against the project code.”
- Management: “to be used for management activities such as creating an Individual Development Plan, staff development, or other kinds of management activities.”
- Supervision: “is only for the Product Line Directors and Assignment Managers. Use this code for activities such as writing PERFORMS or giving performance feedback.”

The former Acting AIG for OPE stated that, previously, the OIG had a lot of codes, some codes were duplicative, and field staff had different codes or could create codes. She noted that there is no OIG policy on IGOR codes and how staff should charge their time (direct or indirect). She added that there is still a presumption that offices continue to develop their own approaches.

As a result, in March 2006, OPE managers established the four codes described above to capture indirect time as well as direct time associated with assignments before a specific IGOR assignment code is established. With respect to the planning code, the former Acting Director of OPE stated:

...the “planning” code captures direct time associated with assignment work because it includes planning and research associated with assignments where we haven't set up an IGOR code. We don't set up “direct” IGOR codes for assignments until notification memos go out. In my area, all staff time prior to getting that notification memo sent out, that involves planning and research for the new assignment is charged to planning. So not all planning charges are indirect.

In one Resource Center, a review of 6 pay periods (Pay Periods 12-17) showed a fairly high percentage of time charged by 6 of 15 OPE employees to the planning and management indirect codes:

**Table 4. Time Charged by Six OPE Employees to the Planning and Management Indirect Codes**

	<b>Hours Charged</b>	<b>Percent of Total Time (480 hours)</b>
Employee 1	99	20%
Employee 2	183	38%
Employee 3	86	18% (GS-14 Assignment Manager)
Employee 4	181	38%
Employee 5	217	45%
Employee 6	128	27%

In certain instances, staff may be performing general research and using the planning code is completely appropriate. However, as noted above, direct planning time associated with specific assignments that is charged to the planning code will not be charged to the IGOR code established when the notification letter goes out. Therefore the actual cost of the assignment will not be captured unless both codes are combined. Combining the two codes will also allow the OIG to determine whether staff met the goal of 1,600 hours on assignments. Finally, the term “other management activities” under management is ambiguous and needs to be better defined.

We found that OA did not have the exact same definitions for IGOR codes as OPE. We noted that one OA employee in the same Resource Center for the same recent 6 pay periods charged 52 percent (250 hours) of indirect time to an IGOR code titled “administrative activities.” The auditor likewise explained that the time included preliminary research activities on two or three assignments, online training, and other general research on potential audit issues.

**Recommendation 13:** OIG should issue a formal policy to (a) standardize the use and definition of certain administrative/indirect time codes to better assess efficiency and the true cost of operations; (b) formalize any time goals regarding time charging by staff; and (c) ensure managers review time charges by staff for accuracy.

**OIG Actions Taken and Planned:** Various offices have worked on establishing a uniform set of codes for capturing time or to ensure managers have access to time charges of their staff.

The Acting Inspector General has asked the Office of Quality Assurance and Inspections to develop a time policy in coordination with all OIG offices. That policy and any associated goals for staff on charging time should be issued so that offices can implement the policy beginning with FY 07. As noted in the tables, certain assignments can generate more than one report. The policy will also address when teams should establish separate job codes for each report where appropriate to enhance the OIG’s ability of capturing relevant costs associated with specific reports.

## Entering Performance Measurement and Results System (PMRS) Data

During our review we noted that data were accurately entered – with four exceptions. For one report, cost efficiencies of about \$800 million were claimed and entered into PMRS. The final report showed about \$500 million in cost efficiencies. On two other assignments, involving State Revolving Fund audits, the entries had not been made into PMRS. When contacted, the audit teams for these three assignments made proper entries into PMRS. Finally, for one report, PMRS shows the results for another report and the Director has been contacted.

For 11 of the 26 assignments, the QA Checklist was not completed for the Post Reporting section, which asks whether results were entered into PMRS. Each Director should check and ensure the QA Checklist is completed for Post Reporting. This step will help ensure accurate entries are made in PMRS for all assignments and that the full impact of OIG work is captured.

**Recommendation 14:** Require each Director to review the QA Checklist at the end of each assignment to ensure the QA checklist has been fully completed, including the section for Post Reporting.

**OIG Actions Taken and Planned:** The next revision to the Project Management Handbook will incorporate this recommendation. Until it is revised, each office should issue instructions to their staff to ensure the timely implementation of this recommendation.

## ***Project Quality Scorecard***

The project quality scorecard objectively evaluates the activities of work that leads to the draft reports that are submitted to OCPL for review. Once received by OCPL, the draft report is scored using the OCPL *Report Quality Scoresheet for Draft Submissions*. Additional information on that scoresheet is provided in Appendix B.

The following comments are provided to help the reader better understand how the elements in the Project Quality Scorecard are measured:

### **Evidence**

As stated in Section 7.50 of *Government Auditing Standards*, evidence may be categorized as physical, documentary, testimonial, and analytical. The scoring system reflects the strength of each type of evidence.

*Physical evidence* is obtained by auditors' direct inspection or observation of people, property, or events. Such evidence may be documented in memoranda, photographs, drawings, charts, maps, or physical samples.

*Documentary evidence* consists of created information such as letters, contracts, accounting records, invoices, and management information on performance.

*Testimonial evidence* is obtained through inquiries, interviews, or questionnaires.

*Analytical evidence* includes computations, comparisons, separation of information into components, and rational arguments.

## Project Quality Scorecard

Background Information			
Report Title:			
Report #		Date of Kickoff	
Assignment #		Date of Entrance Conference	
Total IGOR Days		Date of Draft Report sent to OCPL for Review	
Total Hours		Date of Draft Report	
Project Cost		Date of Final Report	
Significance Rating			
Monetary benefits (each \$1 million = 1 point)			
Recommendations to change EPA policy or regulation (each 1 = 1 point)			
Recommendations to implement new EPA policy or regulation (each 1 = 1 point)			
Specifically answer a customer request (each 1 = 1 point)			
Recommendation to Congress (each 1 = 1 point)			
Evidence Rating			
Evidence supporting the condition/main fact. Note: If there are multiple conditions /main facts in an audit or evaluation, the score will be determined by averaging the scores for each condition or main fact.			
Documentary evidence (4 points)			
Analytical (3 points)			
Observation (3 points)			
Testimonial (1 points)			
Supervision Rating and Reviews			
Note: The rating assigned to review comments/disposition and to the number of supervision reviews are added for a net supervision score as follows:			
<b>Reviewer notes</b> (compute score using the following steps)			
a. Number of reviewer notes:			
b. Number with comment, response, and acceptance by reviewer (b/a)		.00	
c. Percentage x 100 divided by 4 = Supervision points for Reviewer Notes Score			
<b>Supervisory reviews</b> (compute score using the following steps)			
A. Identify number and grades of staff working on the audit/evaluation list:			
	<u>Name</u>	<u>Grade Level</u>	
1.			
2.			
3.			

4.		
5.		
B. Compute number of months of field work (date of kickoff to date of message agreement meeting)		
C. Number of Supervisory reviews that should occur:		
( GS 5-9: 2 reviews a month) Number that occurred:		
( GS 11-13: 1 review a month) Number that occurred:		
D. Percentage of required reviews accomplished for all grade levels		
E. Percentage of required reviews accomplished x 100/4		
<b>Points for Supervisory reviews</b>		
F. Sum of <b>Reviewer notes</b> and <b>Supervisory review</b> = <b>Supervision rating points</b>		N/A*
<b>Report Phase</b>		
Number of days from kickoff to date draft report sent to OCPL for review		
Subtract: One point for each 50 days exceeding 200		
<b>Preliminary Research Guide</b>		
Preliminary research guide completed prior to kickoff meeting: Add 1 point		
<b>Fieldwork Guide</b>		
Fieldwork guide completed prior to entrance conference: Add 1 point		
<b>Finding Outlines</b>		
Finding outlines completed prior to Message Agreement Meeting: Add 1 point		
<b>Total Quality Score</b>		

Note: The score for supervision will be given a “weighted” score in future assignments when supervision can be measured.



## ***Report Quality Scoresheet for Draft Submissions***

The Acting Inspector General directed OCPL to develop a system to evaluate the quality of incoming draft reports, providing OCPL with a Navy Audit report scoresheet, and directing OCPL to include readability in the scoring. Given these parameters, the OCPL Publications Unit created the *Report Quality Score Sheet for Draft Submissions* based on existing report requirements and guidance included in the *Project Management Handbook*, the *Report Formatting and Style Guide*, and writing principles taught in *Write to the Point*®. Once we implement this scoring process, the Publications Unit will score incoming drafts during the editing process.

While some of the elements of the *Scoresheet* can be objectively evaluated, objective criteria and tools cannot address all the important elements of reports, such as organization, structure, clarity, and the ability of the report to communicate the message. Therefore, the Publications Unit included subjective measures in the *Scoresheet* to address whether the report elements are clear, concise, convincing, logical, and relevant, and provide the proper perspective.

The Publications Unit assigned point values to the criteria so the total points would equal 100, to be more easily incorporated into the overall scoring system. There is no direct correlation between the number of requirements and the number of points possible, so the scoring is subjective.

The Publications Unit assigned 30 points of the 100 points possible to meet the Acting Inspector General's direction to emphasize the readability index. Readability indices are tools that help determine how readable documents are. The Publications Unit chose the Flesch-Kincaid Index, similar to the Fog Index, for three reasons: the index uses a fairly simple formula; the Federal Government frequently uses the index; and it was developed based on adult training manuals, not school textbooks. The formula considers the average number of words per sentence and the average number of syllables per word.

The Publications Unit selects a portion of text from the At a Glance, the Introduction, and a Finding Chapter. In cases where a report may not have all these sections, the Publications Unit improvises. If the team writes consistently throughout a report, following the existing report requirements, guidance, and templates, no concern over bias should occur.

While a good readability score does not ensure that a document is well written, it is an indicator of the difficulty a reader will have understanding our message. Regardless of how complex an assignment is, we need to explain our message in a manner that the uninformed reader will easily understand. However, we took the technical nature of our reports into consideration by proposing an educational grade level of 14 as our goal, which is equivalent to the New York Times, as opposed to an educational grade level of 10, which is equivalent to Time or Newsweek magazines. To improve readability and achieve a good score, writing teams need only write shorter sentences, mix shorter sentences with longer ones, avoid words with several syllables, and use plain language.

# Report Quality Scoresheet for Draft Submissions

Report Title:

Assignment Number:

Product Line Director:

Assignment/Project Manager:

Reviewer:

Review Date:

**Total Score: 100**

<b>Preliminary Information</b>		
Requirements	Points Possible	Points Earned
<b>Report Cover</b> <ul style="list-style-type: none"> <li>- Is the cover in the proper format?</li> <li>- Is the report title sufficiently descriptive yet concise?</li> <li>- Is a position taken in the title?</li> <li>- Is the assignment number included on the draft?</li> </ul>	2	
<b>Inside Cover</b> <ul style="list-style-type: none"> <li>- Are all abbreviations in the report included in the list?</li> <li>- If there is a photo on the cover, is a caption included, with source?</li> </ul>	1	
<b>At a Glance</b> <ul style="list-style-type: none"> <li>- Is it in the proper format and confined to one page?</li> <li>- Is the purpose of the report in the "Why..." section?</li> <li>- Is the necessary perspective presented in the "Background" section?</li> <li>- Is a "snapshot" of findings presented in the "What We Found" section?</li> <li>- Are all the objectives addressed in the "What We Found" section?</li> <li>- Are recommendations summarized in "What We Recommend" section?</li> </ul>	5	
<b>Transmittal Memo</b> <ul style="list-style-type: none"> <li>- Is it in the proper format?</li> <li>- Is the template language used?</li> <li>- Are phone and e-mail contacts listed?</li> </ul>	1	
<b>Table of Contents</b> <ul style="list-style-type: none"> <li>- Are the appropriate entries included, in the proper format?</li> </ul>	1	
<b>Subtotal</b>	10	
<b>Remarks:</b>		

<b>Introductory Information</b> (usually Chapter 1)		
Requirements	Points Possible	Points Earned
<b>Purpose</b> - Are the objectives clearly and concisely presented?	3	
<b>Background</b> - Is sufficient yet concise detail on what was reviewed provided? - Are data provided for perspective (dates, dollars, quantities)? - Are the responsible offices noted?	3	
<b>Scope and Methodology (including appendix information)</b> - Is the extent of the work performed to accomplish objectives noted? - Are the universe and what was reviewed noted? - Are the organizations visited and their locations noted? - Is the period for when the review began and ended noted? - Is the period of transactions covered noted? - Are evidence gathering and analysis techniques described? - Is review for compliance described, if appropriate? - Is a sample design noted? - Is the quality of data discussed? - Is a <i>Government Auditing Standards</i> statement included?	4	
<b>Prior Coverage (can be part of "Scope and Methodology")</b> - Are the name, number, and date for prior audits provided? - If no prior coverage occurred, is that acknowledged?	1	
<b>Internal Control (can be part of "Scope and Methodology")</b> - Is the scope of management control reviews noted? - Are applicable management controls identified? - Is what was found regarding internal controls noted? - If internal controls were not reviewed, is that explained?	1	
<b>Subtotal</b>	12	
<b>Remarks:</b>		

Rest of Report		
Requirements	Points Possible	Points Earned
<b>Chapters/Findings</b> <ul style="list-style-type: none"> <li>- Do chapter and section headings take a position and make sense?</li> <li>- Is each finding organized clearly and logically?</li> <li>- Are results and conclusions logical and concise?</li> </ul>	8	
<b>"Charge" Paragraphs</b> <ul style="list-style-type: none"> <li>- Is the charge paragraph for each chapter a reasonable length?</li> <li>- Do they include condition, criteria, cause, and effect?</li> <li>- Is the condition presented in the first sentence?</li> <li>- Are all the objectives answered?</li> <li>- Are the main points clear and concise?</li> </ul>	8	
<b>Condition</b> <ul style="list-style-type: none"> <li>- Is what was right, wrong, or needing improvement adequately discussed?</li> </ul>	3	
<b>Criteria</b> <ul style="list-style-type: none"> <li>- Are the criteria by which the condition was judged noted?</li> </ul>	3	
<b>Cause</b> <ul style="list-style-type: none"> <li>- Is the <i>underlying</i> reason for the condition identified?</li> </ul>	3	
<b>Effect</b> <ul style="list-style-type: none"> <li>- Is the <i>ultimate</i> effect on public health and the environment noted?</li> <li>- Are quantities/potential cost benefits noted, when applicable?</li> </ul>	3	
<b>Recommendations</b> <ul style="list-style-type: none"> <li>- Are they action-oriented (avoiding weak words)?</li> <li>- Do they address the underlying causes and weaknesses?</li> <li>- Do they flow logically from the findings?</li> </ul>	6	
<b>Status of Recommendations and Potential Monetary Benefits</b> <ul style="list-style-type: none"> <li>- If there are any recommendations, is the table provided?</li> <li>- Are all elements presented accurately?</li> </ul>	2	
<b>Appendices</b> <ul style="list-style-type: none"> <li>- Are they necessary?</li> <li>- Are they clearly presented?</li> <li>- Are they referenced in the report?</li> </ul>	2	
<b>Subtotal</b>	<b>38</b>	
<b>Remarks:</b>		

Overall Formatting, Style, and Readability		
Requirements	Points Possible	Points Earned
Is the Flesch-Kincaid Index lower than 14.0?	30	
Does the report follow grammar rules and OIG writing guidance for elements such as active voice, subject/verb agreement, capitalization, etc.?	5	
Are the chapters and/or sections properly formatted?	3	
Are tables/charts/photos properly numbered, labeled, and formatted?	2	
<b><i>Subtotal</i></b>	<b>40</b>	
Remarks:		

Total Score		
Sections	Points Possible	Points Allowed
Preliminary Information	10	
Introductory Information	12	
Rest of Report	38	
Overall Formatting, Style, and Readability	40	
<b><i>Total</i></b>	<b>100</b>	

## ***Scope and Methodology***

To perform our review we received printouts from the Office of Planning, Analysis, and Results on OIG reports issued and also reports of time expended on the assignments. We then reviewed the assignment workpapers in the OIG's AutoAudit® workpaper system and the final reports using the Scoring Form attached as Appendix A. We also contacted supervisors as needed on each assignment to obtain additional information. The Scoring Form measured each assignment as to Significance, Evidence Rating, Supervision Rating and Reviews, Report Phase, Preliminary Research, Fieldwork, and Finding Outlines. The OCPL Publication Unit developed a *Report Quality Scorecard for Draft Submissions* for assessing the quality of draft reports. We believe these scorecards can be applied to all OIG assignments in accordance with the GAGAS standards (be well written, timely, and have impact). The primary difference should be only in the type of impact. The scorecards should allow for enough variety in impact quality measurement to cover all of our work.

Accordingly, our scope covered final reports issued by OA, OPE, and OCPL from October 1, 2005, through March 31, 2006. We did not include single audit reports, DCAA contract audit reports, or other reports where the work was performed by external auditors. This project did not include the *Audit of EPA's Fiscal 2005 Financial Statements*. We did not attempt to re-verify the evidence supporting the report from an independent referencer perspective.

We did not score the "Significance" of the assignment unless the report clearly demonstrated that the Agency had either fully implemented the recommendation or responded to a customer request. Because of the manner in which workpaper review notes were maintained in the workpapers, we were unable to score the Supervision Rating and frequency of supervisory reviews.

### **Master List of OIG Products Reviewed for this Project**

1. ***Rulemaking on Solvent Contaminated Industrial Wipes (OPE)***, Report No. 2006-P-00001, October 4, 2005.
2. ***EPA Could Improve Its Information Security by Strengthening Verification and Validation Processes (OA)***, Report No. 2006-P-00002, October 17, 2005.
3. ***Changes Needed to Improve Public Confidence in EPA's Implementation of the Food Quality Protection Act (OPE)***, Report No. 2006-P-00003, October 19, 2005.
4. ***2006-P-00004-Ecology and Environment, Inc., Needs to Improve Information Technology General Controls (OA)***, Report No. 2006-P-00004, November 22, 2005.

Report No. 2006-P-00005 – We did not score this report because the work was performed by outside auditors (KPMG).

5. ***EPA Performance Measures Do Not Effectively Track Compliance Outcomes (OPE)***, Report No. 2006-P-00006, December 15, 2005.
6. ***More Information Is Needed On Toxaphene Degradation Products (OCPL)***, Report No. 2006-P-00007, December 16, 2005.
7. ***Review of Complaint on the University of Nevada, Reno, Regional Environmental Monitoring and Assessment Program Cooperative Agreement CR 826293-01 (OCPL)***, Report No. 2006-P-00008, December 28, 2005.
8. ***Opportunities to Improve Data Quality and Children's Health through the Food Quality Protection Act (OPE)***, Report No. 2006-P-00009, January 10, 2006.
9. ***Information Security Series: Security Practices - Integrated Contract Management System (OA)***, Report No. 2006-P-00010, January 31, 2006.
10. ***EPA's and Mississippi's Efforts to Assess and Restore Public Drinking Water Supplies After Hurricane Katrina (OPE)***, Report No. 2006-P-00011, February 14, 2006.
11. ***Office of Underground Storage Tanks Has Improved Contract Administration, But Further Action is Needed (OA)***, Report No. 2006-P-00013, February 28, 2006.
12. ***EPA Can Better Manage Superfund Resources (OPE)***, Report No. 2006-P-00013, February 28, 2006.
13. ***EPA's and Louisiana's Efforts to Assess and Restore Public Drinking Water Systems after Hurricane Katrina (OPE)***, Report No. 2006-P-00014, March 7, 2006.
14. ***EPA Office of Air and Radiation and Office of Water Can Further Limit Use of Level of Effort Contracts (OA)***, Report No. 2006-P-00015, March 14, 2006.
15. ***EPA Can Better Implement Its Strategy for Managing Contaminated Sediments (OPE)***, Report No. 2006-P-00016, March 15, 2006.
16. ***EPA Can Improve Emissions Factors Development and Management (OPE)***, Report No. 2006-P-00017, March 22, 2006.
17. ***EPA Provided Quality and Timely Information Regarding Wastewater after Hurricane Katrina (OPE)***, Report 2006-P-00018, March 28, 2006.
18. ***Information Security Series: Security Practices - Comprehensive Environmental Response, Compensation, and Liability Information System (OA)***, Report No. 2006-P-00019, March 28, 2006.

19. ***Information Security Series: Security Practices - Integrated Compliance Information System (OA)***, Report No. 2006-P-00020, March 29, 2006.
20. ***Information Security Series: Security Practices - Safe Drinking Water Information System (OA)***, Report No. 2006-P-00021, March 30, 2006.
21. ***Federal Information Security Management Act-FY 2005 Status of EPA's Computer Security Program (OA)***, Report No. 2006-S-00001, October 3, 2005.
22. ***Evaluation of the Effectiveness of EPA's Emergency Response Activities (OPE)***, Report No. 2006-M-000004, February 24, 2006.
23. ***State of Nevada Drinking Water State Revolving Fund Program Financial Statements for the Year Ended 6/30/2004 (OA)***, Report No. 2006-1-00018, November 29, 2005.
24. ***State of Oregon Clean Water State Revolving Fund Program Financial Statements for the Year Ended June 30, 2005 (OA)***, Report No. 2006-1-00021, January 12, 2006.
25. ***State of Nevada Clean Water State Revolving Fund Program Financial Statements for the Year Ended 6/30/2004 (OA)***, Report No. 2006-1-00024, January 23, 2006.
26. ***State of Illinois' Credit Claim for the Ottawa Radiation Site, Ottawa, Illinois (OA)***, Report No. 2006-4-00026, October 31, 2005.
27. ***Mixed Funding Claim, Whitehouse Oil Pits Superfund Site, Duval County, Florida (OA)***, Report No. 2006-4-00027, October 31, 2005.