



OFFICE OF INSPECTOR GENERAL

Catalyst for Improving the Environment

Audit Report

Idaho Superfund Credit Claim Under EPA Support Agency Cooperative Agreement No. V990431-01

Report No. 2004-4-00016

June 2, 2004

This audit report contains findings that describe problems the Office of Inspector General (OIG) has identified and corrective actions the OIG recommends. The report represents the opinion of the OIG, and findings contained in this report do not necessarily represent the final EPA position. Final determinations on matters in this report will be made by EPA managers in accordance with established audit resolution procedures.

Report Contributors:

Keith Reichard
Richard Valliere
Jan Lister

Abbreviations

Agreement	Support Agency Cooperative Agreement No. V990431-01
CFR	Code of Federal Regulations
EPA	Environmental Protection Agency
OIG	Office of Inspector General
OMB	Office of Management and Budget
State	State of Idaho



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

OFFICE OF
INSPECTOR GENERAL

June 2, 2004

MEMORANDUM

SUBJECT: Report No. 2004-4-00016
Idaho Superfund Credit Claim Under EPA Support Agency
Cooperative Agreement No. V990431-01

/s/ *Michael A. Rickey*

FROM: Michael A. Rickey
Director, Assistance Agreement Audits

TO: John Iani
Regional Administrator

As requested, we have examined the outlays reported by the State of Idaho under its support agency cooperative agreement No. V990431-01 with the Environmental Protection Agency (EPA). The cooperative agreement was authorized under section 104 of the Comprehensive Environmental Response, Compensation and Liability Act (Superfund). This cooperative agreement provided the administrative mechanism for recognizing the State's contribution to cost sharing requirements for the Federally funded remedial actions at the Bunker Hill Superfund site. The outlays reported represented the State's cost sharing contribution at the Bunker Hill Superfund site for the period April 24, 1995, through April 30, 2000.

We have questioned \$649,362 of unallowable reported outlays. The questioned outlays consist of: (1) unallowable costs incurred before the award of the cooperative agreement; (2) unsupported payroll costs; (3) unallowable pre-remedial action costs; and (4) duplicate costs.

This audit report contains findings that describe problems the Office of Inspector General (OIG) has identified and corrective actions the OIG recommends. The report represents the opinion of the OIG, and findings contained in this report do not necessarily represent the final EPA position. The OIG has no objection to the release of this report to any member of the public upon request.

On March 26, 2004, we issued a draft report to the State for comment, and on May 6, 2004, comments were provided. The State did not agree with the report findings.

Action Required

In accordance with EPA Manual 2750, the action official is required to provide this office with a proposed management decision specifying the Agency's position on all findings and

recommendations in this report. The draft management decision is due within 120 days of the date of this transmittal memorandum.

If you have questions concerning this report, please contact Keith Reichard, Assignment Manager, at (312) 886-3045.

Attachment

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Independent Auditor's Report

We have examined the total outlay reported by the State of Idaho (State) under the Environmental Protection Agency (EPA) support agency cooperative agreement (agreement), as shown below:

Cooperative Agreement No.	Financial Status Report			Federal Share	State Share
	Date Submitted	Period Ending	Cumulative Total Outlays Reported		
V990431-01	3/5/03	4/30/00	\$7,936,605	\$0	\$7,936,605

The State certified that the outlays reported on the *Financial Status Report*, Standard Form 269A, were correct and for the purposes set forth in the agreement. The preparation and certification of the claim is the responsibility of the State. Our responsibility is to express an opinion on the reported outlays based on our examination.

Our examination was conducted in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States, and the attestation standards established by the American Institute of Certified Public Accountants. We examined, on a test basis, evidence supporting the reported outlays, and performed such other procedures as we considered necessary in the circumstances (see Appendix A for details). We believe that our examination provides a reasonable basis for our opinion.

We limited our review to the State's outlays reported on the *Financial Status Report* dated March 5, 2003. The outlays reported represents the State's 5-year credit claim as required by the agreement. We did not examine the total cost of remedial actions from which the State derived its 10-percent share.

We have questioned \$649,362 of unallowable reported outlays. The questioned outlays consist of: (1) unallowable costs incurred before the award of the cooperative agreement; (2) unsupported payroll costs; (3) unallowable pre-remedial action costs; and (4) duplicate costs.

In our opinion, because of the effects of the matters discussed in the preceding paragraph, the outlays reported on the *Financial Status Report* do not present fairly, in all material respects, the allowable outlays incurred in accordance with the criteria set forth in the agreement. As a result, we have questioned \$649,362 of the \$7,936,605 in outlays reported (see Results of Audit section).

Keith Reichard
Keith Reichard
Assignment Manager
Field Work End: March 18, 2004

Background

EPA awarded the support agency cooperative agreement to the State on May 3, 1995. The following table provides some basic information about the authorized project period and the funds awarded under the agreement covered by this audit.

Cooperative Agreement No.	Total Costs	State Share	Project Period
V990431-01	\$115,000,000	\$11,500,000	04/24/1995 - 04/30/2000

The agreement was authorized under section 104 of the Comprehensive Environmental Response, Compensation and Liability Act (Superfund). This agreement provides the administrative mechanism for recognizing the State's contribution to cost sharing requirements for Federally funded remedial actions at the Bunker Hill Superfund site. The cost of remedial action is anticipated to be \$115,000,000, of which the State's share is 10 percent. Beginning 5 years from the date of the cooperative agreement, and each year thereafter, the State was required to submit documentation of its accumulated expenditures/credits/services to EPA for evaluation. The purpose of this reporting was to ensure the State is accumulating sufficient expenditures/credits/services to achieve its cost share.

To assist the reader in obtaining an understanding of the report, key terms are defined below:

Reported Outlays: Program expenses or disbursements claimed by the State on the *Financial Status Report* (Standard Form 269A).

Questioned Outlays: Outlays that are: (1) contrary to a provision of a law, regulation, agreement, or other documents governing the expenditure of funds; (2) not supported by adequate documentation; or (3) not approved by a responsible agency official.

Results of Audit

We have questioned unallowable outlays of \$649,362 detailed as follows:

Organization*	Reported Outlays	Questioned Outlays	Note
Silver Valley Natural Resources Trust	\$6,356,811	\$596,005	1
Bureau of Disaster Services	\$852,473	\$0	
Division of Environmental Quality	\$513,763	\$53,357	2
Panhandle Health District	\$213,558	\$0	
Totals	\$7,936,605	\$649,362	

* For reporting purposes, these four State organizations will be jointly referred to as the State.

Note 1: We have questioned unallowable outlays of \$596,005. The questioned outlays consist of: (1) unallowable costs incurred before the award of the cooperative agreement; (2) unsupported payroll costs; (3) unallowable pre-remedial action costs; and (4) duplicate costs. The questioned costs are detailed as follows:

Description	Questioned Outlays	Note
Unallowable pre-award costs	\$366,649	a
Unsupported payroll costs	\$116,490	b
Unallowable pre-remedial action costs	\$29,933	c
Duplicate costs	\$82,933	d
Totals	\$596,005	

- a. The State claimed \$366,649 incurred after the Bunker Hill Superfund site was listed on the National Priority List, but before the State's cooperative agreement was awarded on May 3, 1995. The provisions of Title 40, Code of Federal Regulations (CFR) 35.6285(c)(2)(E)(ii) provides that expenditures incurred after a site is listed on the National Priority List are unallowable if the costs are incurred prior to the award of a cooperative agreement. Accordingly, we have questioned \$186,990 for Elizabeth Park and \$179,659 for Nine Mile Creek; schedules on the questioned costs are on pages 11 and 13, respectively.

State's Comments:

The State believes the costs associated with Elizabeth Park and Nine Mile Creek should be counted as match costs. The State entered into a State Superfund Contract and signed the support agency cooperative agreement that specifically

listed the Elizabeth Park and Nine Mile Creek projects as match eligible. The Nine Mile Creek project was approved by an Action Memo, signed by EPA and others, dated July 13, 1994, well ahead of the April 1995 support agency cooperative agreement.

Auditor's Response:

The questioned costs were incurred after the Bunker Hill Superfund site was listed on the National Priority List, and prior to the award of the support agency cooperative agreement, and thus are unallowable in accordance with 40 CFR 35.6285(c)(2)(E)(ii).

- b. The State was unable to provide source documentation to support payroll costs claimed as required by Office of Management and Budget (OMB) Circular A-87, Attachment B, Section 11(h), and 40 CFR 31.21(b)(6). We were provided with a summary of the employees' labor costs. However, the State was unable to provide supporting documentation such as: (1) bi-weekly time sheets, and (2) salary or labor rates paid. Also, the State could not support the fringe benefit costs claimed. In the absence of supporting documentation, we have questioned the total amount claimed of \$116,490.

State's Comments:

The State agrees that when the documentation was requested it was unavailable; however, the State maintains that the required documentation did exist, and through an unfortunate misunderstanding, most of the documentation was destroyed. The State was able to provide source documentation for approximately 10 percent of the period reviewed. In addition the State provided electronic copies of actual payroll "runs" as well as microfiche copies of the payments. The State requirements for documenting costs were present during the period reviewed and those policies still exist.

Auditor's Response:

The State did not furnish us with sufficient documentation either during our field work or in response to the draft report to support the claimed payroll costs. Accordingly, the costs remain questioned.

- c. According to the State, it inadvertently claimed unallowable pre-remedial action costs of \$29,933. These costs were incurred after the award of the cooperative agreement on May 3, 1995, and before the award of the Canyon Creek construction contract. The cooperative agreement provided that only remedial action costs could be used as a credit for the State's cost share requirement. EPA has defined remedial action to include the actual construction or implementation

phase of a Superfund site cleanup following remedial design. The State considered all costs incurred before the construction contract award date to be pre-remedial action costs and not allowable as a State credit. The questioned costs are shown in the schedule on pages 15 and 16.

State's Comments:

The State acknowledges that some of the \$82,933 (see schedule on pages 15 and 16) identified for the Canyon Creek project were pre-remedial costs. However, the State believes that the costs of \$53,000 for the power pole removal should be counted as match costs.

Auditor's Response:

We concur that the costs to remove the power pole are allowable remedial action costs, and have reinstated the \$53,000 amount. However, \$29,933 (\$82,933 - \$53,000) in pre-remedial costs remain questioned.

- d. The State inadvertently claimed pre-remedial costs of \$82,933 for the Canyon Creek project twice. The questioned costs are shown in the schedule on pages 15 and 16.

State's Comments:

The State did not comment.

Note 2: We have questioned \$53,357 in excess costs reported for the institutional controls program. Institutional controls were remedial actions at sites to minimize the potential for human exposure to contamination and/or protect the integrity of a remedy by limiting land or resource use. In this case, the institution controls consisted of installing top soil in residential and nonresidential sites. In reviewing the State's supporting documentation, we found that the State's calculations contained mathematical errors, and some of the measurements were based on estimated quantities rather than actual quantities. Accordingly, the State re-measured the sites, and recalculated the costs for the institutional controls. Based on re-measuring the sites, the State determined that the reported costs were overstated by \$53,357.

State's Comments:

The State did not comment.

Other Matter

The State and a potentially responsible party entered into an agreement where the potentially responsible party would pay 14.8 percent of all costs incurred in accomplishing the restoration of the natural resources in certain portions of the South Fork of the Coeur d'Alene River. The State included in the reported outlays costs of \$44,080 incurred by this potentially responsible party. EPA's Region 10 originally determined these costs to be ineligible. However, Region 10 informed us that the initial determination of ineligibility will be overturned and these costs will be deemed allowable. Accordingly, Region 10 officials requested that we examine these costs to determining whether the costs were adequately supported. The \$44,080 reported on the March 5, 2003, financial status report plus an additional \$12,695 was supported with appropriate documentation. The additional \$12,695 was included in earlier financial status reports; however, the State inadvertently omitted these costs in preparing the financial status report submitted on March 5, 2003. The State informed us that it will seek credit for these costs.

State's Comments:

The State intends to amend its claim and seek credit for the additional \$12,695.

Auditor's Response:

See recommendation number 3.

Recommendations

We recommend that EPA Region 10:

1. Disallow the questioned costs of \$649,362.
2. Advise the State to maintain original source documentation to support future credit claims.

Should EPA overturn its original decision and allow the \$44,080 amount discussed in the “Other Matter” section of this report, we recommend that EPA Region 10:

3. Consider the additional incurred costs of \$12,695 as match eligible costs.

Schedules

Schedule of Pre-Support Cooperative Agreement Costs Elizabeth Park (Project Number SVELIZ01)

MFG	08/08/1994	063094	\$43
MFG	08/31/1994	073194	\$134
MFG	08/31/1994	83194	\$174
MFG	08/31/1994	83194	\$3,850
Pintlar	09/08/1994	1117	\$138
Pintlar	10/03/1994	1126	\$3,819
Progressive Printing	10/04/1994	10635	\$162
Marsh Irwin	10/31/1994	102094	\$870
Osburn Drug	10/31/1994	77856	\$16
Osburn Drug	10/31/1994	77110	\$45
Osburn Drug	10/31/1994	77110	\$26
Zanetti Brothers	11/16/1994	12348	\$32,828
Building Maintenance	12/12/1994	2066831	\$139
Ed Pommerening	12/12/1994	9994	\$2,463
MFG	12/12/1994	093094	\$5,443
MFG	12/12/1994	103194	\$8,139
Osburn Drug	12/12/1994	73105	\$29
Swanson Distributing	12/12/1994	352688	\$125
MFG	12/23/1994	113094	\$3,573
Zanetti Brothers	12/23/1994	12355	\$103,649
G.T. Hall (trees)	01/13/1995	102494	\$2,583
Jack Matranga	02/02/1995	3	\$1,313
MFG	02/02/1995	123194	\$3,362
Jack Matranga	03/03/1995	4	\$240
Zanetti Brothers	03/29/1995	12356	\$13,045
MFG	04/03/1995	022895	\$782
Total			\$186,990

**Schedule of Pre-Support Cooperative Agreement Costs
Nine Mile Creek (Project Number SV19ML01)**

Jack Matranga	10/31/1994	1	\$6,084
Osburn Drug	10/31/1994	78260	\$45
Osburn Drug	10/31/1994	75031	\$12
Panhandle Health	10/31/1994	svta-jul	\$112
Panhandle Health	10/31/1994	5160	\$130
Panhandle Health	10/31/1994	101294	\$500
Pintlar	10/31/1994	1134	\$110
Progressive Printing	10/31/1994	10893	\$48
RDS	10/31/1994	1	\$10,481
Swanson	10/31/1994	351919	\$877
ERI	12/12/1994	1-24	\$6,211
ERI	12/12/1994	2-24	\$19,691
Jack Matranga	12/12/1994	2	\$13,220
MFG	12/12/1994	093094	\$360
MFG	12/12/1994	093094	\$6,816
MFG	12/12/1994	103194	\$3,010
MFG	12/12/1994	103194	\$732
MFG	12/23/1994	113094	\$436
MFG	12/23/1994	113094	\$6,412
Panhandle Health	12/23/1994	120794	\$2,132
RDS	12/23/1994	81	\$14,299
Aerial Mapping	01/11/1995	2734	\$4,975
Building	02/2/1995	2070851	\$14
ERI	02/2/1995	3-24	\$18,049
Jack Matranga	02/2/1995	3	\$3,556
Kinkos	02/2/1995	0470050	\$508
MFG	02/2/1995	123194	\$123
MFG	02/2/1995	123194	\$81
MFG	02/2/1995	123194	\$9,227
Panhandle Health	02/2/1995	1194	\$5,338

**Schedule of Pre-Support Cooperative Agreement Costs
 Nine Mile Creek (Project Number SV19ML01)
 (Continued)**

Vendor	Invoice Date	Invoice	Amount
Pintlar	02/2/1995	1151	\$250
MFG	03/2/1995	013195	\$210
MFG	03/2/1995	013195	\$22,979
Jack Matranga	03/3/1995	4	\$867
Panhandle Health	03/3/1995	1294	\$2,196
ERI	04/03/1995	4-24	\$12,497
Jack Matranga	04/03/1995	5	\$140
Jack Matranga	04/03/1995	5	\$424
MFG	04/03/1995	022895	\$6,456
Osburn Drug	04/03/1995	65335	\$13
Osburn Drug	04/03/1995	10045	\$30
Osburn Drug	04/03/1995	65335	\$8
Total			\$179,659

**Schedule of Pre-Remedial Action Costs
Canyon Creek (Project Number SV2CNY08)**

All Star Safe & Lock	05/22/1997	051497	\$30
Building	06/23/1997	2139151	\$138
Coeur D Alene	05/22/1997	291	\$79
Eric Lassfolk	06/23/1997	061397	\$35
G T E Northwest	02/04/1997	011397A	\$79
G T E Northwest	02/04/1997	011397B	\$15
G T E Northwest	03/04/1997	020197	\$36
G T E Northwest	03/04/1997	020197	\$5
G T E Northwest	03/14/1997	021397-	\$79
G T E Northwest	03/31/1997	030197	\$21
G T E Northwest	04/23/1997	040197	\$27
G T E Northwest	06/11/1997	051397	\$94
G T E Northwest	06/11/1997	051397	\$15
Gascard Inc	05/08/1997	050197	\$98
Gascard Inc	06/11/1997	060197	\$23
Golder Associates	03/31/1997	0000011	\$2,726
Golder Associates	06/11/1997	11445	\$5,221
Golder Associates	06/11/1997	11563	\$6,847
Golder Associates	06/28/1997	0000011	\$5,857
Jack Matranga	03/17/1997	29	\$2,297
Jack Matranga	05/08/1997	30	\$3,398
Loren W Cook	02/04/1997	16286	\$5
Martha Calabretta	12/19/1996	120496	\$37
Minde L Beehner	04/23/1997	040197	\$5
Netlink Inc	05/22/1997	016982	\$114
Olsten Staffing	03/04/1997	000102	\$228
Olsten Staffing	04/23/1997	0001223	\$285
Olsten Staffing	04/23/1997	0001223	\$285
Olsten Staffing	04/23/1997	0001140	\$317
Olsten Staffing	06/11/1997	1423	\$107
Osburn Drug	12/19/1996	127969	\$20

**Schedule of Pre-Remedial Action Costs
Canyon Creek (Project Number SV2CNY08)
(Continued)**

Osburn Drug	04/23/1997	158799	\$30
Osburn Drug	04/23/1997	131597	\$120
Osburn Drug	04/23/1997	131718	\$2
Osburn Drug	04/23/1997	129584	\$435
Osburn Drug	05/22/1997	159394	\$43
Osburn Drug	05/22/1997	159394	\$18
Osburn Drug	05/22/1997	159395	\$62
Osburn Drug	05/22/1997	163687	\$20
Osburn Drug	06/11/1997	158893	\$7
Osburn Drug	06/11/1997	161103	\$28
Osburn Drug	06/28/1997	160831	\$9
Panhandle Health	03/31/1997	030197	\$11
Rick Smith	12/19/1996	8535	\$30
Sherry Lynn Krulitz	06/23/1997	061397	\$35
Shoshone County	12/19/1996	120496	\$12
Shoshone County	05/22/1997	050597	\$2
Shoshone County	05/22/1997	69798	\$79
Shoshone County	05/22/1997	21624	\$107
SVL Analytical Inc	12/6/1996	62814	\$360
Subtotal			\$29,933
Washington Water	6/20/1997	BURKEP	\$53,000*
Total			\$82,933

*These costs have been reinstated in note 1(c); however, it remains as a duplicate costs claimed under note 1(d).

Scope and Methodology

We performed our examination in accordance with the generally accepted government auditing standards, and the attestation standards established for the United States by the American Institute of Certified Public Accountants. We also followed the guidelines and procedures established in the OIG *Project Management Handbook* dated November 5, 2002.

We conducted this examination to express an opinion on the reported outlays. To meet these objectives, we asked the following questions:

1. Is the State's financial management system adequate to account for grant funds in accordance 40 CFR 31.20 and 40 CFR Part 35, Subpart O, paragraphs 35.6270 through 35.6290?
2. Does the State maintain an adequate labor distribution system that conforms to requirements of OMB Circular A-87?
3. Does the State's procurement procedures for contractual services comply with 40 CFR 31.36 and 40 CFR Part 35, Subpart O, paragraphs 35.6550 through 35.6610?
4. Is the State's reported cost share allowable under the agreement adequately supported and allowable as a credit or match under the terms and conditions of the agreement, OMB Circular A-87, and applicable regulations?

In conducting our examination, we reviewed the project files and obtained the necessary cooperative agreement information for our examination. We interviewed EPA's Region 10 project staff to determine whether any concerns needed to be addressed during our examination. We also interviewed State personnel to obtain an understanding of the accounting system and the applicable internal controls as they relate to the reported costs. We obtained and reviewed the single audit reports, General Accounting Office reports, and other EPA Inspector General reports issued related to this assignment, to determine whether there were any reportable conditions and recommendations addressed in those reports.

We reviewed management's internal controls and procedures specifically related to our objectives. Our examination included reviewing the State's compliance with OMB Circular A-87; 40 CFR Part 31, and Part 35, Subpart O; and the terms and conditions of the cooperative agreement. We also examined the reported costs on a test basis to determine whether the costs were adequately supported and eligible for reimbursement under the terms and conditions of the cooperative agreement and Federal regulations. We conducted our field work from July 7, 2003, to March 18, 2004.

After gaining an understanding of the State's financial management system, we reconciled the claimed costs to the State's accounting records. Based on our judgment we performed an in-depth review of costs reported by the four State entities. We chose to perform a thorough review of construction costs from all State projects, which represents approximately 80 percent of the total costs. This specific cost element was chosen because of the risk associated with the costs and the high dollar value. For all other costs, we tested transactions on a judgmental basis.

State's Response

Richard Valliere
EPA-OIG
1 Congress Street
Boston, MA 02114-2023

RE: Idaho Superfund Credit Claim under EPA Support Agency cooperative Agreement No. V990431-01

Dear Mr. Valliere:

Thank you for providing the March 26, 2004 draft audit report for the above referenced cooperative agreement for our review. Our comments on the report are listed below according to the annotation in your letter.

a. The State of Idaho entered into a State Superfund Contract and signed a Support Agency Cooperative Agreement (SACA) that specifically listed the Elizabeth Park and Nine Mile Creek projects as being match eligible. In the third paragraph on page 4 of the SACA it states that, "State expenditures which qualify as State credit include but are not limited to those for response actions at Elizabeth Park and Nine Mile Creek, including State expenditures for oversight of these actions." We believe the costs associated with these projects (\$186,900 for Elizabeth Park and \$179,659 for Nine Mile Creek) should be counted as match based on our agreement with Region 10 EPA. Additionally, these projects meet the intent of Section II.B. of the SACA by improving water quality in the South Fork of the Coeur d'Alene River. Furthermore, the Nine Mile project was approved by an Action Memo, signed by EPA and others, dated July 13, 1994, well ahead of the April 1995 SACA.

b. The Draft Audit Report has questioned payroll costs in the amount of \$116,490 because the State could not provide documentation to support the costs. The State agrees that when the documentation was requested, it was unavailable, however, the State maintains that the required documentation did exist, and through an unfortunate misunderstanding, most of the documents were destroyed. The State was able to provide source documents for approximately 10% of the period be reviewed. In addition the State provided electronic copies of actual payroll "runs" as well as microfiche copies of the payments. All fringe benefits and actual costs were produced and made available. The State's requirements for documenting costs were present during the period reviewed and those policies still exist. Those requirements, as presented, fully comply with OMB Circular A-87 requirements. Although the actual signed timesheets could not be provided, the State believes that there is adequate information available to support the questioned costs.

c. The State of Idaho acknowledges that some of the costs identified for the Canyon Creek project were pre-remedial. However, we firmly believe the June 20, 1997 \$53,000 costs associated with the power pole removal by Washington Water and Power should be counted as match credit. Moving a power pole was clearly part of the implementation of the project and not part of remedial design. The appropriate way to view this project is that there were two construction contracts associated with the work. There was the Canyon Creek project contract, and there was the pole removal contract that was a necessary part of the remedial project implementation.

As referenced under "Other Matters" (page 6 of the draft report), it is the intention of the State to file with Region 10 an adjustment increasing the PRP (Hecla in-kind) by the audited increase of \$12,695 for a total of \$56,775.

In regard to the recommendations of the report, the State of Idaho has continued to work with EPA Region 10 on managing project costs. We have signed subsequent State Superfund Contracts and continue to accrue match through direct state expenditures and in-kind projects. We expect that the next credit report scheduled for April 30, 2005 will continue to show the State of Idaho's progress toward meeting the ten percent match obligation for this site. An issue that we would like to have clarified by EPA Region 10 over the course of this coming year is the value of the federal expenses so that we can know the final match amount needed for the site.

Sincerely,

Orville Green, Administrator
Waste Management and Remediation Division

Enclosure

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