



Office of the Inspector General Report to the Congress

October 1, 1991 Through
March 31, 1992



Foreword



During this semiannual reporting period, the Office of Inspector General focused attention on *improvements needed in EPA's contract management activities*. I testified before congressional committees on EPA's vulnerability to fraudulent, wasteful, abusive, and illegal practices by contractors and EPA's "culture" of managing contractors as if they were part of the EPA "family" instead of at arm's length. The Administrator and other top management officials promptly responded by initiating corrective actions which, if properly implemented, should help significantly improve the Agency's control over its operations and contracts.

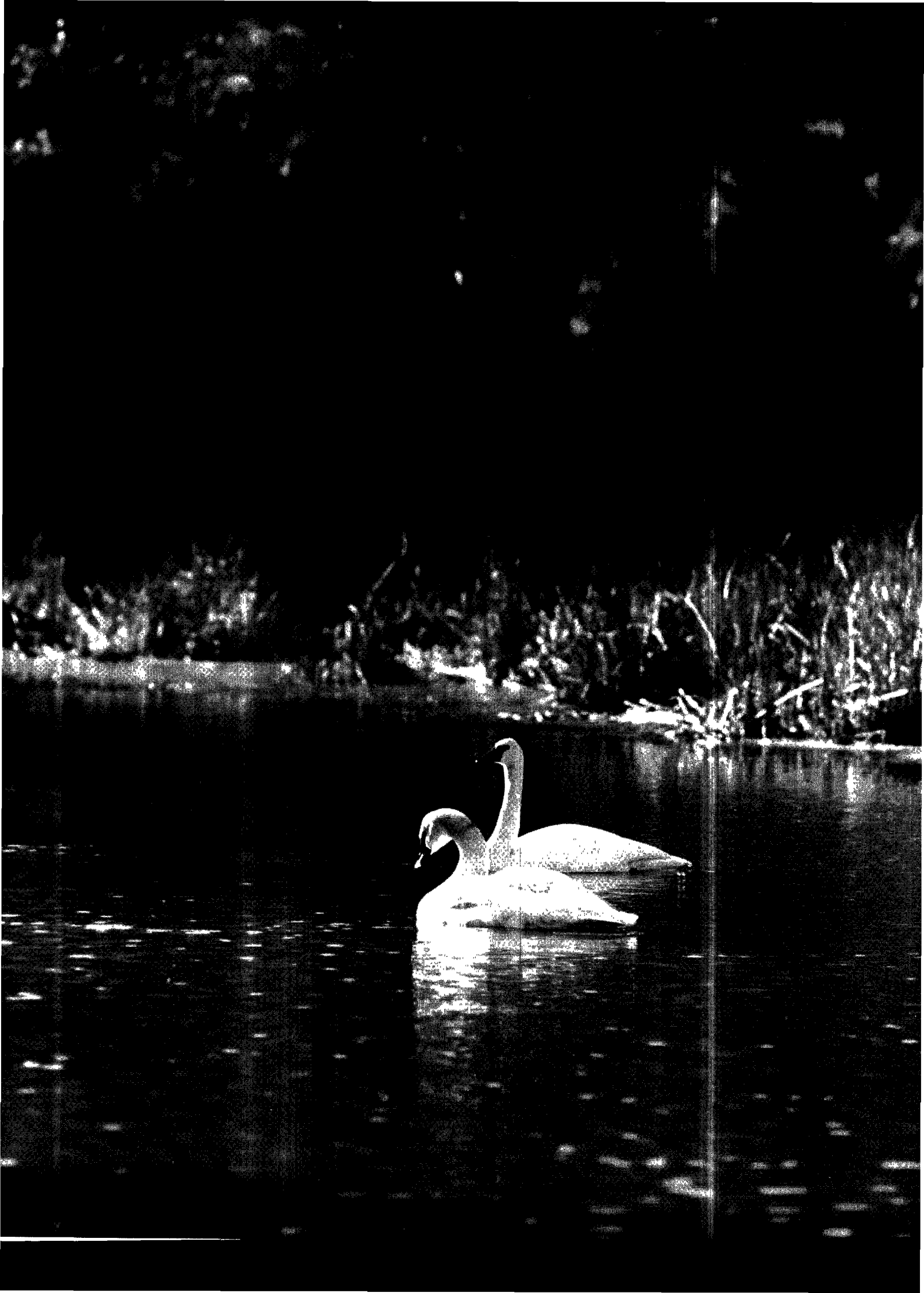
Our investigative work continued to find fraud and abuse in laboratories participating in the Superfund Contract Laboratory Program. For example, one laboratory pleaded guilty to making false statements to EPA and was fined \$500,000. We will continue our coordinated audit and investigative efforts to ensure the soundness and credibility of the scientific data upon which the Agency bases its policies, regulations, and enforcement actions.

We also found that improvements were needed in other areas, including large grantees' management of their wastewater treatment facilities, the reliability of data used to measure the impact of leaking underground storage tanks on the nation's groundwater, and the timeliness of the Agency's efforts to clean up hazardous waste sites. We continued our efforts concerning the implementation of the Chief Financial Officers (CFO) Act and worked with the Agency to ensure establishment of an effective CFO organization to correct its longstanding *financial management problems*.

The Agency's positive response to our findings on its contract management activities and its cooperation in implementing the CFO Act are examples of our mutual commitment to protecting scarce resources and *enhancing the quality of the environment*.

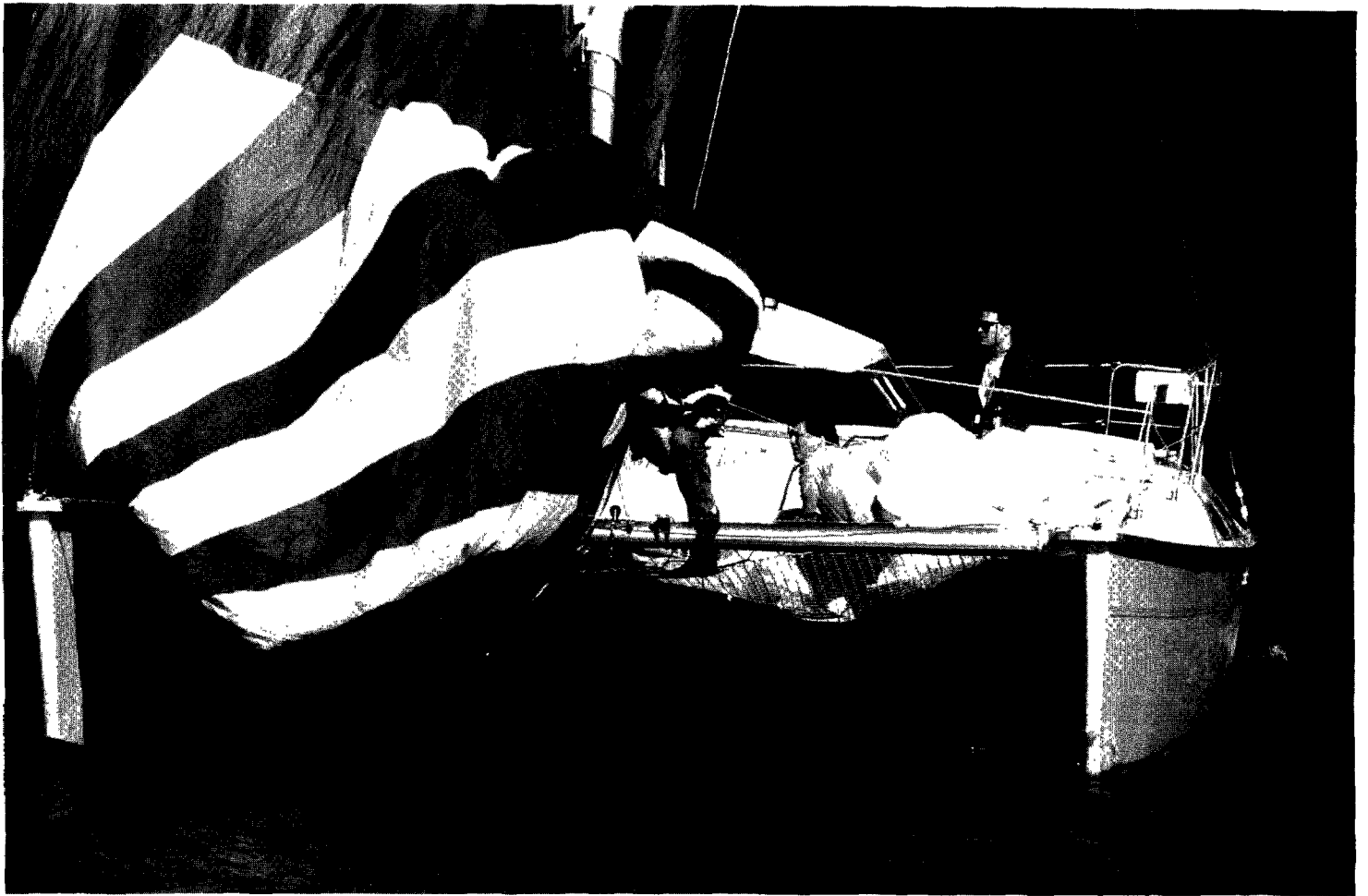
A handwritten signature in cursive script that reads "John C. Martin". The ink is dark and the signature is fluid, with a large loop on the 'J' and a trailing flourish.

John C. Martin
Inspector General



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Executive Summary

Section 1— Significant Problems, Abuses, and Recommendations

1. Mismanagement Of Contractor Jeopardizes Agency's Control Of Operations And Procurement Practices.

A general laissez-faire culture that affected EPA's management of its support contract with the Computer Sciences Corporation (CSC) resulted in (1) lessened EPA control over critical program activities; (2) the creation of a personal services relationship between CSC and EPA; (3) CSC's performance of inherently governmental functions; (4) potential conflict of interest situations; and (5) ineffective and inefficient use of Agency resources (page 11).

2. After \$581 Million And 27 Years Of Mismanagement, Puerto Rico Still Fails To Meet Water Standards.

Despite receiving an additional \$142.4 million from EPA since our 1987 report, the Puerto Rico Aqueduct and Sewer Authority (PRASA) still was not properly operating and maintaining its wastewater treatment facilities, nor meeting Clean Water Act standards. The people of Puerto Rico continue to be deprived of the environmental and public health benefits which these facilities could provide (page 12).

3. EPA Lacks Control Over Automatic Data Processing (ADP) Contracts.

EPA had not established an adequate contract administration process to ensure that contracted ADP services are effectively and efficiently accomplished. In addition, EPA had not prepared required analyses to ensure that ADP services are acquired at the lowest cost

under existing and proposed contracts (page 13).

4. Underground Storage Tank Inventory Not Reliable.

The national inventory of underground storage tanks is unreliable for allocating resources and measuring EPA's progress in minimizing the impact of leaking tanks on human health and the environment (page 14).

5. Los Angeles Claims \$14.3 Million Of Ineligible and Unreasonable Costs.

The City of Los Angeles, California, claimed \$2,174,976 of ineligible construction, force account, and engineering costs and \$12,198,906 of unreasonable costs (page 16).

6. Over \$8.4 Million Questioned On D.C. Projects Plagued By Delays and Cost Overruns.

The District of Columbia (District) experienced excessive cost overruns and significant construction contract delays at its Blue Plains Wastewater Treatment Plant. In addition, the District claimed \$2,047,749 of ineligible construction and engineering costs and unsupported costs of \$6,372,885 for these projects (page 16).

7. Nearly \$8.8 Million Of Ineligible And Unsupported Costs Claimed For Western Lake Superior, Minnesota, Project.

The Western Lake Superior Sanitary District, Duluth, Minnesota, claimed \$8,595,588 of ineligible construction, engineering, and administrative costs. An additional \$166,834 of unsupported costs were questioned (page 16).

8. Over \$8.7 Million Of Ineligible And Unsupported Costs Claimed For Amherst, New York, Project.

The Town of Amherst, New York, claimed \$5,963,650 of ineligible construction, engineering, and administrative costs. An additional \$2,739,253 of unsupported costs were questioned (page 17).

9. Over \$6 Million Of Ineligible Costs Claimed By Wayne, New Jersey.

The Township of Wayne, New Jersey, claimed \$6,273,775 of ineligible construction, engineering, and administrative costs (page 17).

10. San Jose, California, Claimed Almost \$2.9 Million of Ineligible Costs.

The City of San Jose, California, claimed \$2,864,225 of ineligible construction and engineering costs for improvements to its wastewater treatment facility (page 18).

11. North Carolina State University Research Center Claimed \$2.1 Million in Misused Funds.

North Carolina State University claimed \$1,173,779 of ineligible costs and \$898,206 of unsupported costs under a Superfund research grant that were not used for their intended purposes (page 18).

12. Alternative Contracting Strategy Fails to Accelerate Cleanups of Hazardous Waste Sites.

Poor contractor performance and management delayed the cleanup of hazardous waste sites under the Alternative Remedial Contracting Strategy (ARCS) program in Regions 1, 3, and 5 (page 20).

13. Searches For Potentially Responsible Parties Need Improvement In Regions 2 and 7.

Searches in Regions 2 and 7 for potentially responsible parties were not timely, complete, or well documented, resulting in unnecessary costs and delays in getting polluters to accept responsibility for cleaning up their hazardous waste sites (page 20).

14. Los Angeles Claimed \$6.7 Million In Questioned Costs For Cleanup of Hazardous Waste Sites Still Threatening Public Health.

The Los Angeles Department of Water and Power (LADWP) ineffectively managed its cooperative agreement with EPA for hazardous waste cleanup activities at the San Fernando Valley Ground Water Basin, resulting in health-threatening conditions at several adjacent residential communities. Also, LADWP claimed \$2,321,195 of ineligible costs and \$4,354,690 of unreasonable costs (page 21).

15. Delinquent Superfund Reports to Congress Have Limited Usefulness.

For 3 of the last 4 years, EPA submitted Superfund annual reports to Congress more than 1 year after their statutorily mandated due date, significantly reducing their usefulness to the Congress (page 22).

16. Accreditation Program Needed To Ensure Integrity of Laboratory Data.

EPA lacks assurance that laboratories performing studies to support applications for pesticide registration are operating in compliance with the Good Laboratory Practices (GLP) program established pursuant to the Federal Insecticide, Fungicide, and Rodenticide Act (page 22).

17. Alaskan Seafood Processor's Permit Should Be Modified.

EPA Region 10 issued a National Pollutant Discharge Elimination System permit to a seafood processor without adequately assessing the known negative impact on the water quality of Captains Bay, Alaska, or enforcing the permit's conditions (page 23).

18. EPA May Have Paid Too Much For Carpet Cleaning.

Over a 33-month period EPA obtained carpet cleaning services without competition and without determining the reasonableness of prices (page 24).

19. Use Of EPA Fleet Vehicles and Fuel Credit Cards Questioned.

EPA had not provided adequate oversight and control of its leased vehicles, resulting in their misuse and excessive operational costs (page 24).

Section 2—Report Resolution

At the beginning of the semiannual period, there were 296 reports for which no management decision had been made. During the first half of fiscal 1992, the Office of Inspector General issued 1,044 new reports and closed 250. At the end of the reporting period, 292 reports remained in the Agency followup system for which no management decision had been made. Of the 292 reports, 99 reports remained in the Agency followup system for which no management decision was made within 6 months of issuance (page 25).

In two followup reviews, the Office of Inspector General found that some problems identified in previous reports continued to exist (page 26). However, we have nothing to report this period with respect to significant management decisions with which we disagree as required by the 1988 Inspector General Act Amendments.

For the 250 reports closed, EPA management disallowed \$22.9 million of questioned costs for recovery and agreed with our recommendations that \$13.3 million be put to better use (page 25). In addition, cost recoveries in current and prior periods included \$8.1 million in cash collections, and at least \$17.2 million in offsets against billings (page 6).

Section 3—Prosecutive Actions

During this semiannual reporting period, our investigative efforts resulted in 39 convictions and 16 indictments. Also, this semiannual period our investigative work led to nearly \$1.3 million in fines and recoveries (page 30).

Results of continuing investigations of EPA's contract laboratory program included the president and a supervisor of a New York

company being charged with 40 counts of fraud; a vice president of a Connecticut company being fined and placed on probation; a fine of \$500,000 for an analytical services firm; and guilty pleas from a Louisiana company and 3 of its employees, with sentences to follow.

In other cases, 18 defendants in a telemarketing scheme were found guilty and 17 of them were sentenced; an Illinois business pleaded guilty to bribing a local government official; two Pennsylvania corporations and their chief executive officer pleaded guilty to violations of the Resource Conservation and Recovery Act and the Clean Air Act; and two employees pleaded guilty, and one was sentenced, in a false claims case at a Pennsylvania Superfund site (page 31).

Section 4—Fraud Prevention and Resources Management

Review of Proposed Legislation and Regulations
During this semiannual period, we reviewed 72 legislative and regulatory items. The most significant were a proposed executive order on integrity and efficiency in Federal programs; the proposed Freedom of Information Act of 1991; the proposed Electronic Freedom of Information Act of 1991; and an Office of Federal Procurement Policy proposed policy to prohibit contracting for inherently governmental functions (page 34).

Suspension and Debarment Activities
We completed 24 cases during this reporting period, resulting in 9 debarments, 7 suspensions, and 8 settlement agreements (page 35).

Congressional Testimony by the Inspector General
The Inspector General was invited to testify 3 times before congressional committees on EPA's vulnerability to

fraudulent, wasteful, abusive, and illegal practices used by its contractors (page 36).

Personnel Security Program
During this reporting period, the Personnel Security Staff reviewed 234 investigations. Among the actions taken, based on these reviews, were the denial of a contractor employee's access to Confidential Business Information; resignation of three employees who had falsified their SF-171s, Application for Federal Employment, by not listing previous convictions for assault, claiming degrees not awarded, and previous terminations; and oral reprimands of three employees regarding their failure to report previous terminations, convictions for theft, for driving while intoxicated, for writing bad checks, and for claiming a college degree not earned (page 37).

Hotline Activities
The OIG toll-free Hotline opened 31 new cases and closed 37 cases during the reporting period. Eight of the closed cases resulted in environmental, prosecutive, or administrative corrective action (page 38).

Professional and Organizational Development
We approved 425 training enrollments for a total of 932 days of training and participation in professional development seminars and conferences.

A cadre of 18 OIG Total Quality Management (TQM) facilitators was trained, and members of the OIG staff began receiving 1-day TQM awareness training (page 39).

Overview of EPA's Current Challenges

This section highlights some of EPA's most significant challenges for restoring and protecting the quality of the air we breathe, the land where we live, and the water we depend on.

Land

The principal sources of land waste are:

- **Underground Storage Tanks.** EPA estimates there are 3 to 5 million underground storage tanks in the United States containing petroleum products or other hazardous substances. Thousands are thought to be leaking now and many more will begin to leak in the next 5 to 10 years. *Because half of our population depends on ground water as a source of drinking water, leaking underground storage tanks have been recognized as a national problem.*
- **Industrial Hazardous Wastes.** The chemical, petroleum, metals, and transportation industries are major producers of hazardous industrial waste, such as dioxin and benzene which are known carcinogens.
- **Municipal Wastes.** Municipal wastes include household and commercial wastes, demolition materials, and sewage sludge. Solvents and other harmful household and commercial wastes are generally so intermingled with other materials that specific control of each is virtually impossible.
- **Mining Wastes.** A large volume of all waste generated in the United States is from mining coal, phosphates, copper, iron, uranium, and other minerals and from ore processing and milling. Runoff from these wastes increases the acidity of streams and pollutes them with toxic materials.

Air

The Clean Air Act

Major Laws Administered by EPA

Statute	Provisions
Toxic Substances Control Act	Requires EPA notification of any new chemical prior to its manufacture and authorizes EPA to regulate production, use, or disposal of a chemical
Federal Insecticide, Fungicide, and Rodenticide Act	Authorizes EPA to register all pesticides, specify the terms and conditions of their use, and remove unreasonably hazardous pesticides from the marketplace.
Federal Food, Drug and Cosmetic Act	Authorizes EPA in cooperation with FDA to establish tolerance levels for pesticide residues on food.
Resource Conservation and Recovery Act	Authorizes EPA to identify hazardous wastes and regulate their generation, transportation, treatment, storage, and disposal.
Comprehensive Environmental Response, Compensation, and Liability Act	Requires EPA to designate hazardous substances that can present substantial danger and authorizes the cleanup of sites contaminated with such substances.
Clean Air Act	Authorizes EPA to set emission standards to limit the release of criteria pollutants and hazardous air pollutants.
Clean Water Act	Requires EPA to establish a list of toxic water pollutants and set standards.
Safe Drinking Water Act	Requires EPA to set drinking water standards to protect public health from hazardous substances
Marine Protection, Research and Sanctuaries Act	Regulates ocean dumping of toxic contaminants
Asbestos School Hazard Abatement Act	Authorizes EPA to provide loans and grants to schools with financial need for abatement of severe asbestos hazards.
Asbestos Hazard Emergency Response Act	Requires EPA to establish a comprehensive regulatory framework for controlling asbestos hazards in schools.
Emergency Planning and Community Right-to-Know Act	Requires States to develop programs for responding to hazardous chemical releases and requires industries to report on the presence and release of certain hazardous substances

Amendments of 1990 address three major threats to our nation's environment and the health of Americans: urban air pollution, acid rain, and air toxics. The 1990 amendments also establish a national operating permits program and an improved enforcement program to foster better compliance with the requirements of the Act.

- **Urban Air Pollution.** Under the 1970 Clean Air Act, EPA established National Ambient Air Quality Standards for

pollutants posing the greatest overall threat to air quality. These "criteria pollutants" include ozone, carbon monoxide, airborne particulates, sulfur dioxide, lead, and nitrogen oxides. The 1990 amendments require a new classification of areas which are not in attainment with these standards and establish time frames for attainment based on the severity of current pollution levels. More stringent motor vehicle emission standards, use of alternative clean fuels,

clean-fueled fleet vehicles, and additional controls on industrial facilities are required.

- **Acid Rain.** Emissions of sulfur dioxide (primarily from coal-burning power plants) and nitrogen oxides (primarily from motor vehicles and coal-burning power plants) interact with sunlight and water vapor in the upper atmosphere to form acidic compounds which can fall as acid rain. This is recognized as a serious long-term problem for many industrial nations. The 1990 amendments establish new requirements, primarily on coal-burning power plants, aimed at reducing emissions of sulfur dioxide and nitrogen oxides emissions. Also, these amendments provide for banking and trading of emission allowances among emission sources to facilitate reductions of acid rain.

- **Air Toxics.** Before the 1990 amendments, EPA was required to establish national emission standards for hazardous air pollutants which would protect public health with an ample margin of safety. Because this margin was difficult to define and was the subject of continued litigation, EPA promulgated regulations for only seven pollutants. The 1990 amendments shift from regulation of individual pollutants to categories of sources using technology-based standards. EPA must publish a list of industrial source categories for 189 chemicals specified in the 1990 amendments and regulate each category within 10 years to reduce air toxic emissions by over 75 percent.

Water

The job of cleaning and protecting the nation's drinking water; oceans, coastal waters, and wetlands; and surface waters is made complex by the variety of sources of pollution that affect them.

Overview of Significant Trends in EPA of Concern to the OIG

- **Municipal Sources.** Municipal wastewater (primarily from toilets, sinks, showers, and other uses) which runs through city sewers may be contaminated by organic materials, nutrients, sediment, bacteria, and viruses. Toxic substances used in the home also make their way into sewers.

- **Industrial Sources.** The use of water in industrial processes, such as the manufacturing of steel or chemicals, produces billions of gallons of wastewater daily.

- **Nonpoint Sources.** Nonpoint sources of water pollution are multiple, diffuse sources of pollution as opposed to a single "point" source, such as a discharge pipe from a factory. For example, rainwater washing over farmlands and carrying top soil and chemical residues into nearby streams is a major nonpoint source of water pollution.

- **Ocean Dumping.** Dredged material, sewage sludge, and industrial wastes are a major source of ocean pollution. Sediments dredged from industrialized urban harbors are often highly contaminated with heavy metals and toxic synthetic organic chemicals, such as PCBs and petroleum hydrocarbons.

Wetlands

- More than half of the wetlands originally in the contiguous United States have been lost and others have been degraded by pollution and hydrological changes so that they no longer perform many of their natural functions. To achieve its "no net loss" goal, EPA is increasing enforcement of Federal restrictions on activities which destroy or degrade wetlands.

This section of our report presents the Office of Inspector General's (OIG) perspective on significant vulnerabilities and crosscutting problems which the OIG believes the Agency must address to ensure its programs are conducted in a more effective, efficient, and economical manner. These items have been identified by OIG audits and investigations, Agency studies and evaluations, and others over time. The OIG's semiannual report for the period ended September 30, 1991, discussed five significant trends of concern: (1) Scientific Data Integrity, (2) Contract and Procurement Practices, (3) Financial Management: Chief Financial Officers Act, (4) Superfund, and (5) Audit Followup. Each of these trends continue to be of concern to the OIG and has captured the attention of Agency management. For this reporting period, the OIG's perspective on these trends is presented under two major categories--Contract Management and Financial and Management Integrity--to more closely correspond with EPA's current priorities and future initiatives.

Contract Management

Contractors have an enormous role in helping the Agency accomplish its mission. Each year EPA processes about 8,000 contract actions, obligating more than \$1 billion. Past audits and investigations have identified instances of overcharging, including exorbitant markups on materials and services, and performance award fees being given to contractors for less than satisfactory work.

- **Backlog of contracts** requiring audit.

The Agency's needs for audits of contracts have never been met and have been growing tremendously. As of February 1992, the Agency had 678 active contracts with

obligations of \$3 billion. Further, there were 2,002 contracts with obligations totaling \$4.1 billion whose performance periods had expired, but had not been closed out. The Agency had about 400 unfulfilled requests for audits to determine contractors' final indirect cost claims. Significant audit reports on contracts were issued during the period, including:

—An Alternative Remedial Contracting Strategy (ARCS) contractor's indirect cost rate for 1987 was incorrectly calculated because some costs should not have been claimed for reimbursement and other costs should have been part of the base costs used for distributing indirect costs. The contractor's indirect costs included \$6,097,022 which should have been included in the base costs; \$1,411,432 of self-insurance costs not approved by the contracting officer, as the Federal Acquisition Regulation requires; \$470,764 of expressly unallowable costs involving professional and legal costs associated with stock transactions, contingent fees for lobbying services, first class air fares, alcohol, and advertising; and \$49,498 of lease payments exceeding normal costs of ownership.

—A contractor bidding on an EPA contract to provide studies supporting EPA regulation development and rulemaking process proposed \$7,760,982 of fringe benefit, overhead, general and administrative, and subcontractor costs which did not reflect current rates or rates not forecasted beyond the first year and \$434,704 of automation costs calculated using an incorrect rate. Also, the contractor occasionally billed subcontractor costs before paying them and had not done an effective job of determining which business units were subject to Cost Accounting Standards.

—\$1.7 million of a subcontractor's \$3.5 million proposal was questioned because the subcontractor proposed labor rates in excess of actual costs and equipment rates it could not support.

- **Laissez-faire culture.**

A general laissez-faire culture adversely affects EPA's management of its contracts. During this semiannual reporting period, we reported EPA's management of one contractor had resulted in lessened EPA control over critical program activities, the creation of a personal services relationship between the contractor and EPA, the contractor's performance of inherently governmental functions, potential conflict of interest situations, and ineffective and inefficient use of Agency resources. Specifically, EPA's heavy reliance on the contractor for development, enhancement, operation, and maintenance of most of its critical information and financial management systems has made the Agency extremely dependent on the contractor at the expense of its own control over critical program operations. Also, EPA administered the contract as a personal services contract as evidenced by an employer-employee relationship that developed between EPA and the contractor largely because EPA assumed responsibilities for supervising, hiring, firing, evaluating, promoting, and training the contractor's employees who performed Agency functions on site.

With respect to the Alternative Remedial Contracting Strategy program, we found that poor contractor performance and management delayed the cleanup of hazardous waste sites in three EPA regions. Also, EPA had not established an adequate contract administration process to ensure that contracted ADP services are effectively and efficiently accomplished.

- Scientific data.

The accuracy and reliability of scientific data have always been crucial to EPA's mission as a regulatory agency. Such data forms the basis for decisions that affect all major American industries and national policies to prevent hazards and risks to health and safety. EPA's Office of Research and Development (ORD) has 12 laboratories at nine locations across the country. In addition, ORD devotes two-thirds of its \$400 million budget to funding contracts and grants. However, audit and investigative work shows that EPA is not always getting the research for which it pays, nor is such research always accurate or objective.

For example, EPA has used independent laboratories under the Contract Laboratory Program to test samples from Superfund sites. During this semiannual reporting period, our investigations continued to show that contract laboratories have serious problems with the integrity of their data and methods, resulting in criminal prosecutions and fines. Fraudulent analyses, falsified data, uncalibrated equipment, backdated analyses, and other serious problems with the contract laboratories used to analyze samples from Superfund sites could call into question cleanup decisions and could hamper the recovery of EPA's cleanup costs from responsible parties.

Financial and Management Integrity

EPA's budget averages about \$6 billion annually. Accurate accounting and reporting of these funds is crucial, especially with respect to the Superfund and construction grants programs. However, EPA's accounting systems have not provided complete, consistent, reliable and timely data for Agency decision-making and control of its assets.

- Accounting systems and controls.

In March 1991, we reported that EPA's \$20 million integrated financial management system (IFMS), designed to combine accounting and budgeting systems with other financial and administrative systems to comply with OMB requirements, had not been provided sufficient attention or resources for its implementation. Significant data integrity and security problems had led to user dissatisfaction and the development of duplicate systems.

Accounts receivable has been an issue that the Agency has been dealing with for at least 10 years. Our September 1991 review of the Superfund for fiscal 1990 revealed that, of the Superfund receivables, \$4.6 million were not recorded timely; \$562,288 were not recorded in the correct fiscal year; 13 receivables were delinquent without assessed interest of \$181,468; and \$2.3 million of collections were not recorded against the correct receivables. Since 1983, we have reported that amounts due as a result of Superfund cost recovery actions were not recorded or were not recorded timely. Also, a recent review of construction grant obligations found that nearly \$43.3 million of a \$49 million sample of unliquidated construction grant obligations reviewed in eight EPA regions were invalid and should have been deobligated. Our March 1992 followup report on the Comprehensive Environmental Response, Compensation and Liability Information System (CERCLIS) found there were still significant problems with the integrity of both financial and nonfinancial information.

- Audit followup.

Since 1989 we have been assessing the effectiveness of the Agency's audit followup responsibilities. Our reviews

found that information in the Agency's Management Audit Tracking System (MATS) was not reliable and the Agency's Semiannual Reports to Congress on audit followup activity have been inaccurate. In our latest report, issued in September 1991, we found in just three regions, almost as much in unreported recoveries (\$7.4 million) as the Agency reported for all ten regions (\$8.3 million) in its Reports to Congress for 1990. As a result of our reviews, the Agency has reported audit followup as a material weakness in its 1989, 1990, and 1991 Federal Managers' Financial Integrity Act (FMFIA) Reports to Congress and the President.

- Chief Financial Officers Act.

The Chief Financial Officers (CFO) Act was enacted to bring about much needed improvements in accounting systems, financial management, and internal controls. In response to the Act and as a result of our prior audit findings, we are continuing our emphasis on performing audits in the financial management area to ensure that necessary improvements are made in the Agency's financial systems and data integrity. In addition, we are working with the Agency to ensure that an effective CFO organization is established that provides the CFO with the responsibility and authority needed to correct EPA's longstanding financial management problems.

Profiles of Activities and Results

Environmental Protection Agency Office of Inspector General

October 1, 1991, to March 31, 1992		October 1, 1991, to March 31, 1992	
Audit Operations			
OIG MANAGED REVIEWS:			
Reviews Performed by EPA, Independent Public Accountants (IPA's) and State Auditors			
—Questioned Costs		—Cost Disallowed to be Recovered	
- Total Ineligible	\$48.3 Million	- Federal Share Ineligible	\$0.7 Million
- Federal Share Ineligible*	\$35.4 Million	- Federal Share Unsupported	\$0.6 Million
- Total Unsupported*	\$21.7 Million	- Federal Share Unnecessary/Unreasonable (costs which EPA management agrees are unallowable and is committed to recover or offset against future payments)	\$0.0 Million
- Federal Share Unsupported*	\$17.4 Million		
- Total Unnecessary/Unreasonable*	\$22.0 Million		
- Federal Share Unnecessary/Unreasonable*	\$14.6 Million		
—Recommended Efficiencies (Funds be Put to Better Use)		—Cost Disallowed as Cost Efficiency	
- Total Efficiencies*	\$57.4 Million	- Federal Share Recommended Efficiencies (funds made available by EPA management's commitment to implement recommendations in OIG performance or preaward audits)	\$5.3 Million
- Federal Share Efficiencies*	\$57.4 Million		
—Cost Disallowed to be Recovered		Agency Recoveries:	
- Federal Share Ineligible	\$11.0 Million		
- Federal Share Unsupported	\$10.4 Million	—Recoveries from Audit Resolutions of Current and Prior Periods (cash collections or offsets to future payments)**	\$25.3 Million
- Federal Share Unnecessary/Unreasonable (costs which EPA management agrees are unallowable and is committed to recover or offset against future payments)	\$2.2 Million		
—Cost Disallowed as Cost Efficiency		REPORTS ISSUED.	
- Federal Share Recommended Efficiencies (funds made available by EPA management's commitment to implement recommendations in OIG performance or preaward audits)	\$8.0 Million		
		—OIG MANAGED REVIEWS:	
OTHER REVIEWS:		- EPA Reviews Performed by the OIG	48
		- EPA Reviews Performed by Independent Public Accountants	81
		- EPA Reviews Performed by State Auditors	9
		—OTHER REVIEWS:	
		- EPA Reviews Performed by another Federal Agency	239
		- Single Audit Act Reviews	667
		TOTAL REPORTS ISSUED	
		- Reports Resolved (agreement by Agency officials to take satisfactory corrective action)	250
		Investigative Operations	
		• Fines and Recoveries (including civil)	\$1.3 Million
		• Investigations Opened	138
		• Investigations Closed	117
		• Indictments of Persons or Firms	16
		• Convictions of Persons or Firms	39
		• Administrative Actions Taken Against EPA Employees	13
		Fraud Detection and Prevention Operations	
		• Debarments, Suspensions, Voluntary Exclusions, and Settlement Agreements (actions to deny persons or firms from participating in EPA programs or operations because of misconduct or poor performance)	24
		• Hotline Complaints Received	31
		• Hotline Complaints Processed and Closed	37
		• Proposed Legislative and Regulatory Items Reviewed	72
		• Personnel Security Investigations Adjudicated	234

* Questioned Costs: Ineligible, Unsupported and Unnecessary/Unreasonable; and Recommended Efficiencies (Funds be Put to Better Use) are subject to change pending further review in the audit resolution process.

** Information on recoveries from audit resolution is provided from the EPA Financial Management Division and is unaudited.

Establishment of the OIG in EPA—Its Role and Authority

The Inspector General Act of 1978 (Public Law 95-452), as amended, created Offices of Inspector General to consolidate existing investigative and audit resources in independent organizations headed by Inspectors General.

EPA established its Office of Inspector General (OIG) in January 1980. As an agency with a massive public works budget, EPA is vulnerable to various kinds of financial abuses. The OIG's role is to review EPA's financial transactions, program operations, contracts, and administrative activities; investigate allegations or evidence of possible criminal and civil violations; and promote economic, efficient, and effective Agency operations. The OIG is also responsible for reviewing EPA regulations and legislation.

The EPA Inspector General reports directly to the Administrator and the Congress and has the authority to:

- Initiate and carry out independent and objective audits and investigations,
- Issue subpoenas for evidence and information,
- Obtain access to any materials in the Agency,
- Report serious or flagrant problems to Congress,
- Select and appoint OIG employees,
- Fill Senior Executive Service positions,
- Administer oaths, and
- Enter into contracts.

The Inspector General is appointed by, and can be removed only by, the President. This independence protects the OIG from interference by Agency management and allows it to function as the Agency's fiscal and operational watchdog.

Organization and Resources

The Office of Inspector General functions through three major offices, each headed by an Assistant Inspector General: Office of Audit, Office of Investigations, and Office of Management. Nationally, there are seven Divisional Inspectors General for Audit and five Divisional Inspectors General for Investigations who direct staffs of auditors and investigators and who report to the appropriate Assistant Inspector General in Headquarters.

For fiscal 1992, the Agency was appropriated \$6,668,853,000 and authorized 17,569 full time equivalent (FTE) positions to conduct the environmental programs authorized by Congress to restore and protect the environment. As a separate appropriation account, the Office of Inspector General (OIG) received \$41.2 million to carry the provisions of the Inspector General Act of 1978, as amended. Nearly \$15 million of the OIG's appropriation was derived from the Hazardous Substance Superfund trust fund and \$623,000 was derived from the Leaking Underground Storage

Tank trust fund. The OIG has an approved staffing level of 366 FTE positions. The funding and FTE available to the OIG represent 0.6 percent and 2.1 percent, respectively, of the Agency's totals. Comparisons of the OIG's resources to the Agency's and allocation of the OIG's resources to its audit, investigation, and management functions for fiscal 1992 are shown on the following page.

Purpose and Requirements of the Office of the Inspector General Semiannual Report

The Inspector General Act of 1978 (Public Law 95-452), as

amended, requires the Inspector General to keep the Administrator and Congress fully and currently informed of problems and deficiencies in the Agency's operations and to recommend corrective action. The IG Act further specifies that semiannual reports will be provided to the Administrator by each April 30 and October 31, and to Congress 30 days later. The Administrator may transmit comments to Congress along with the report, but may not change any part of it.

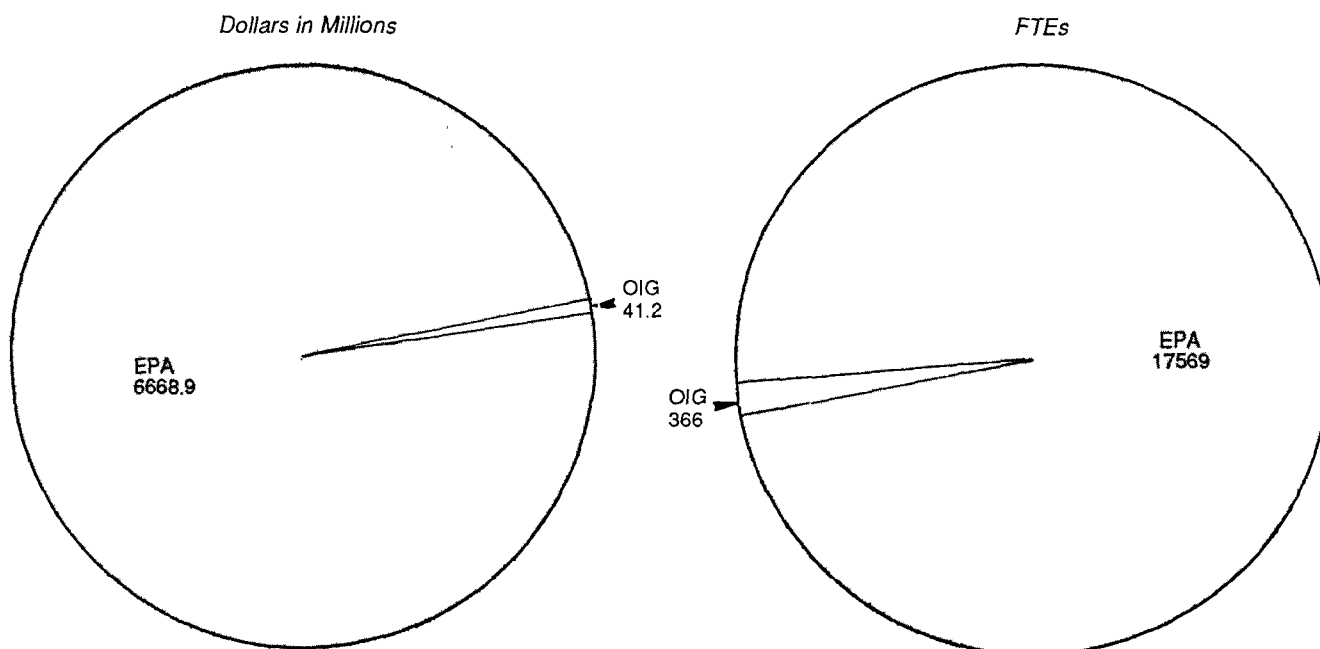
The specific reporting requirements prescribed in the Inspector General Act of 1978, as amended, are listed below.

Source	Section/Page	
Inspector General Act, as amended.		
Section 4(a)(2), Review of Legislation and Regulations	4	34
Section 5(a)(1), Significant Problems, Abuses, and Deficiencies	1	10
Section 5(a)(2), Recommendations with Respect to Significant Problems, Abuses, and Deficiencies	1	10
Section 5(a)(3), Prior Significant Recommendations on Which Corrective Action Has Not Been Completed	Appendix 2	57
Section 5(a)(4), Matters Referred to Prosecutive Authorities	3	30
Section 5(a)(5), Summary of Instances Where Information Was Refused	*	-
Section 5(a)(6), List of Audit Reports	Appendix 1	40
Section 5(a)(7), Summary of Significant Reports	1	10
Section 5(a)(8), Statistical Table 1-Reports With Questioned Costs	2	28
Section 5(a)(9), Statistical Table 2-Reports With Recommendations That Funds Be Put To Better Use	2	28
Section 5(a)(10), Summary of Previous Audit Reports Without Management Decisions.	Appendix 2	57
Section 5(a)(11), Description and Explanation of Revised Management Decisions	Appendix 2	57
Section 5(a)(12), Management Decisions with Which the Inspector General Is in Disagreement	**	-

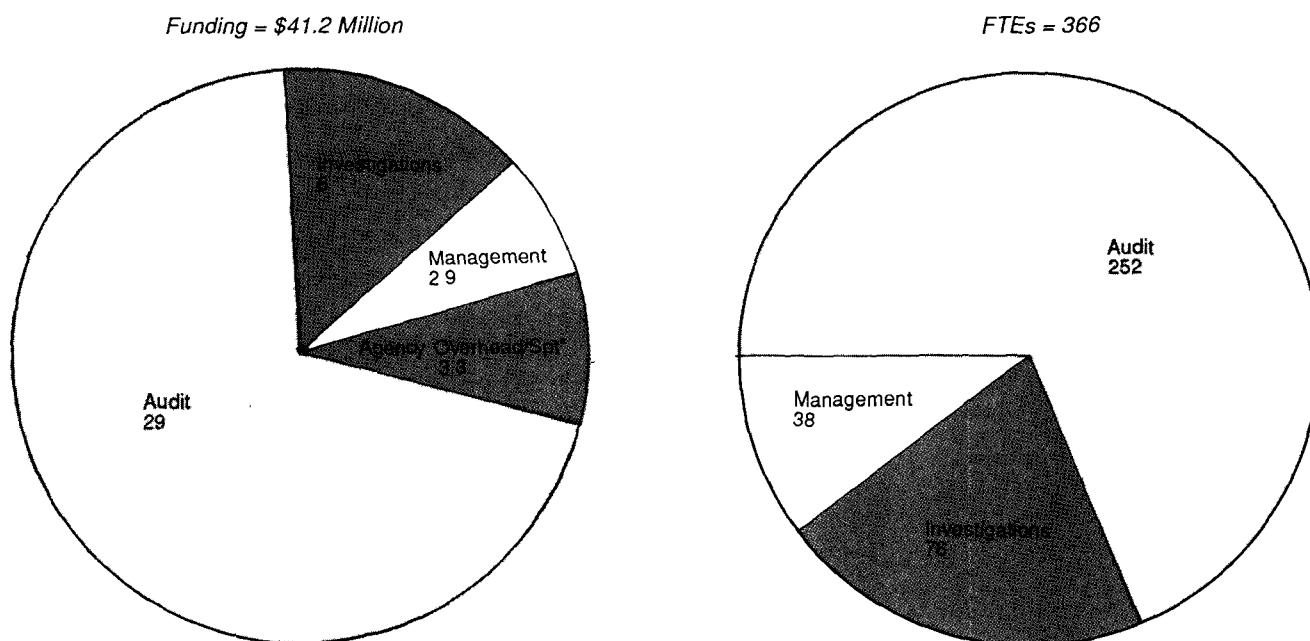
* There were no instances where information or assistance requested by the Inspector General was refused during this reporting period. Accordingly, we have nothing to report under section 5(a)(5) of the Inspector General Act of 1978, as amended.

** There were no instances of management decisions with which the Inspector General was in disagreement.

OIG vs Agency Resources—FY 1992



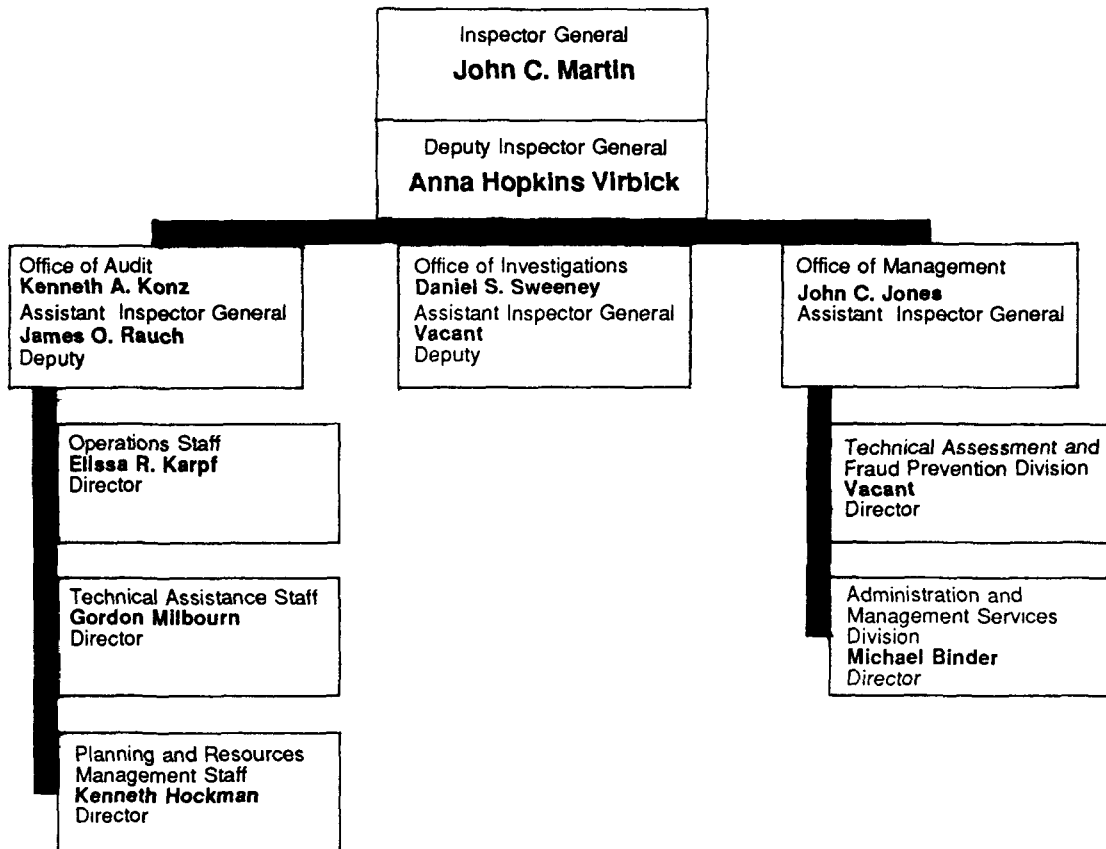
Distribution Of OIG Resources



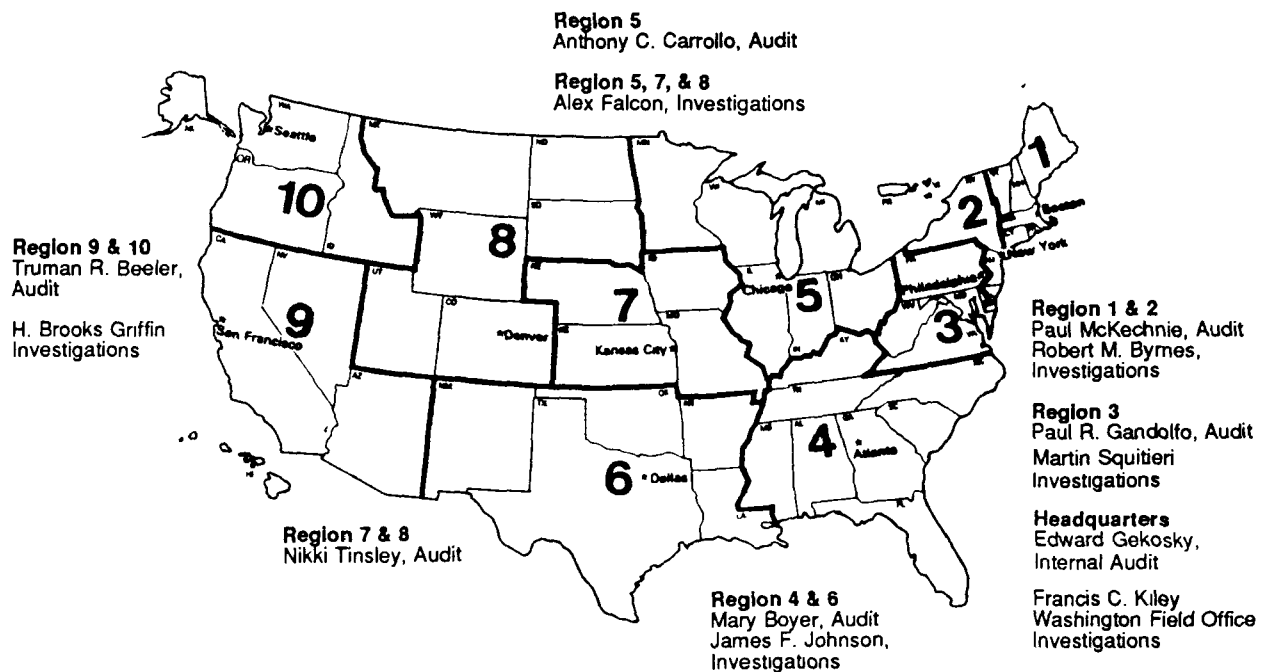
* Each year a portion of the OIG appropriation is provided to EPA for common support items, such as office space, utilities, communications, ADP services, transportation, mail and copy services, and security

Office of Inspector General – Who's Who

Headquarters



Divisional Inspectors General



Section 1—Significant Problems, Abuses and Recommendations

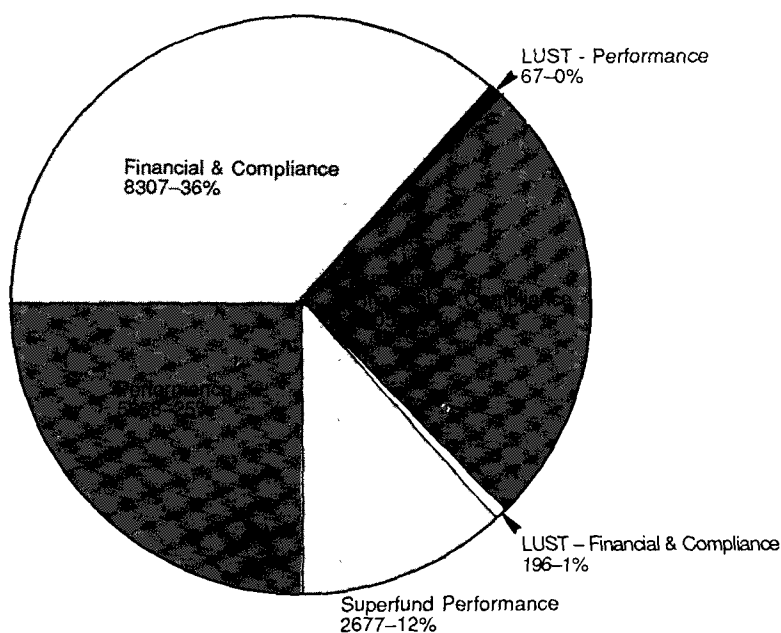
As required by sections 5(a)(1) and (2) of the Inspector General Act of 1978, as amended, this section identifies significant problems, abuses, and deficiencies relating to the Agency's programs and operations along with recommendations for the current period. The findings described in this section resulted from audits and reviews performed by or for the Office of Audit and reviews conducted by the Office of Investigations. Because these represent some of our most significant findings, they should not be considered representative of the overall adequacy of EPA management. Audit findings are open to further review but are the final position of the Office of Inspector General. This section is divided into six areas: Summary of Audit Activities and Results, Agency Management, Construction Grants, Other Grants and Contracts, Superfund, and Special Reviews.

Summary of Audit Activities and Results

Questioned Cost And Recommended Efficiencies By Type Of Assignments
(in Millions of Dollars)



Areas Of Effort By Staff Days



Total - 22,810 Days

Agency Management

The Inspector General Act requires the OIG to initiate reviews and other activities to promote economy and efficiency and to detect and prevent fraud, waste, and mismanagement in EPA programs and operations. Internal and management audits and reviews are conducted to accomplish these objectives largely by evaluating the economy, efficiency, and effectiveness of operations.

The following are the most significant internal and management audit and review findings and recommendations.

Mismanagement Of Contractor Jeopardizes Agency's Control Of Operations And Procurement Practices

Problem

A general laissez-faire culture that affected EPA's management of its support contract with the Computer Sciences Corporation (CSC) resulted in (1) lessened EPA control over critical program activities; (2) the creation of a personal services relationship between CSC and EPA; (3) CSC's performance of inherently governmental functions; (4) potential conflict of interest situations; and (5) ineffective and inefficient use of Agency resources.

Background

EPA has contracted with CSC since the early 1970's for technical and operational computer systems support. CSC has provided such support nationwide for almost 12 years and now provides services to almost every EPA office and major information system. Our audit generally covered the management of a contract awarded to CSC in September 1990 with a 5-year term and a maximum value of \$347 million.

We Found That

EPA's mismanagement and lack of control over CSC's activities permitted numerous prohibited and improper actions by both Agency and contractor staffs as described below.

- **Lessened Agency Control Over Critical Program Activities.** EPA's heavy reliance on CSC for development, enhancement, operation, and maintenance of most of its critical information and financial management

systems has made the Agency extremely dependent on the contractor at the expense of its own control over critical program operations. CSC had substantial involvement with 17 information systems ranked as "high risk" or "very high risk" because they contain sensitive, mission critical data and 14 additional systems ranked as "moderate risk" because they potentially contain sensitive, mission critical data. The contractor failed to adequately document systems it developed, and EPA had not retained sufficient expertise in some systems' design and operation to properly monitor and control contractor activities or independently operate the systems. For example, all primary technical knowledge of the National Contract Payment System resided with CSC staff, and EPA managers and staff referred the OIG to CSC personnel for assistance in obtaining payment information.

In addition, neither EPA nor CSC performed adequate background investigations of CSC staff. In one case, a CSC computer center employee, who had been arrested on numerous counts of fraud against various federal programs, had access to critical program support systems and data.

- **Provision of Personal Services.** EPA administered the CSC contract as a personal services contract, in violation of Federal procurement regulations. An employer-employee relationship developed between EPA and CSC largely because EPA assumed responsibilities for supervising, hiring/firing, evaluating, promoting, and training CSC employees who performed critical Agency functions on site. Personal services contracts (1) circumvent civil service laws which require Federal agencies to obtain their employees by direct hire and within Office of Management and Budget (OMB) personnel ceilings and

(2) inappropriately augment Agency staff without proper legislation.

- **Performance of Inherently Governmental Functions.** CSC's potential technical control over certain EPA systems/activities and participation in preparing delivery orders under the reviewed contract created the appearance of the contractor performing inherently governmental functions. This practice did not comply with OMB Circular A-76 which requires that tasks so intimately related to the public interest be performed only by Federal employees. On 23 of 26 sampled delivery orders, CSC employees performed functions critical to the accomplishment of the Agency's mission. For example, CSC employees were instrumental in developing and maintaining many information systems critical to the Agency. CSC's extensive involvement in these systems resulted in CSC's staff possessing "institutional knowledge" necessary for the efficient and effective accomplishment of the Agency's program goals.

Also, CSC employees performed tasks, such as preparing responses to Freedom of Information Act (FOIA) requests and providing information to the public (often representing themselves as EPA employees). The Agency expended substantial time and money to train, equip, supervise, and develop CSC employees to provide them with the unique and necessary skills to perform these tasks.

- **Potential Conflicts of Interest.** Potential conflicts of interest of both an organizational and personal nature existed in CSC contract operations. In effect, an organizational conflict of interest existed because CSC assigned itself work and managed its contract with EPA. Specifically, CSC helped prepare the statements of work

for 20 of 26 delivery orders which we reviewed, including the number and type of labor categories needed to perform the desired tasks. EPA's delivery order project officers (DOPO) used CSC to assist in developing delivery orders because they were uncertain of the needs or lacked expertise relating to the tasks to be performed. EPA personnel appeared unconcerned that CSC managers in this role might be more interested in maximizing profits for CSC than ensuring that the services were provided at the lowest cost.

Daily close interaction between CSC and EPA personnel for over a decade increased the risk of individual conflicts of interest because of the free movement of personnel between EPA and CSC. The close relationship resulted in less than arm's-length transactions between EPA and the contractor. For example, EPA DOPOs recommended labor upgrades for CSC staff who did not qualify as a way to give a valued CSC staff member a pay raise. EPA managers also requested cash and performance recognition awards for CSC personnel. In one instance, CSC staff received Gold and Bronze awards, two of the Agency's highest awards, which are normally reserved for Agency staff. CSC on-site managers had a profound influence on DOPOs who often followed their recommendations without analyzing the need or benefit to the Agency.

- **Ineffective and Inefficient Use of Resources.** EPA DOPOs allowed CSC staff to perform activities that were outside the scope of the contract and individual delivery orders. The Agency incurred costs in excess of \$192,000 for unallowable activities in situations where the associated cost could be calculated. Under 13 of 26 delivery orders reviewed, CSC employees performed tasks that were not included in the approved statement of work or

which were not permitted under the contract, but should more appropriately be performed by Federal employees.

In addition, EPA spent \$154,000 for CSC's employees to attend unnecessary or professional development training for which the contractor should have paid. The general attitude at EPA was to consider CSC staff as "part of the EPA family" and to assume responsibility for maintaining their expertise and development.

Further, EPA did not adequately monitor the time of CSC employees nor implement internal controls to ensure that idle or improper time was not charged to the contract. Although the total hours of idle time could not be determined, instances were noted in several locations where CSC employees either were not working or participated in activities not included in delivery orders' statements of work. Additionally, CSC employees' time was inappropriately charged for their attendance at EPA functions, such as regional picnics, retreats, sexual harassment training, luncheons, and holiday celebrations.

- **Accountability of Government Furnished Property.** Hundreds of thousands of dollars worth of government property furnished to and acquired by CSC under contracts had not been properly accounted for or adequately protected. Despite problems with CSC's property control system and equipment furnished under prior contracts, EPA awarded the contract with no restrictions on CSC's acquisition of additional equipment. In addition, CSC's use of government furnished property was not properly supported in delivery order justifications. As a result, equipment costs under the contract were not properly justified and EPA incurred excessive costs on equipment leased by CSC for use under the contract.

We Recommended That

The Acting Assistant Administrator for Administration and Resources Management:

- Increase the use of Agency employees and award multiple contracts for development, operation, and maintenance of major Agency information and financial systems to increase system security and reduce Agency reliance on any one contractor for support.

- Require at least minimal background investigations for contractor personnel with access to sensitive Agency data or systems.

- Eliminate CSC's activities that create potential conflict-of-interest situations and the appearance of less than arm's length transactions with Agency staff.

- Ensure proper accountability for government furnished property in CSC's possession and adequate justification of equipment costs incurred under the contract.

The Deputy Administrator require the Acting Assistant Administrator for Administration and Resources Management:

- Issue comprehensive guidance for EPA contract management staff describing prohibitions against personal services relationships with contractor staff, with emphasis on limitations relating to supervising, hiring, and evaluating individuals.

- Evaluate tasks performed by contractor staff to ensure that such work is appropriate and ensure that inherently governmental functions are performed by EPA employees.

- Have the contracting officer and project officer monitor monthly contractor progress reports for indication of tasks being performed which are outside the scope of the contract or delivery orders'

statement of work.

What Action Was Taken

The final audit report (2100295) was issued to the Administrator on March 31, 1992. A response to the report is due by June 29, 1992. EPA generally agreed with the findings and recommendations in the draft report and initiated actions to correct the conditions identified. As a first step, the Acting Assistant Administrator issued a memorandum to the Agency's top managers on February 28, 1992, outlining the initial actions to be taken to correct the abuses described in the draft report.

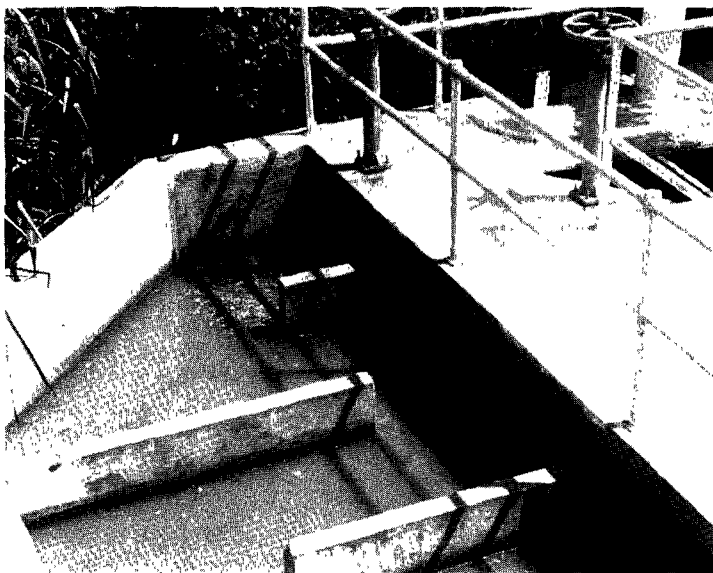
After \$581 Million And 27 Years Of Mismanagement, Puerto Rico Still Fails To Meet Water Standards

Problem

Despite receiving an additional \$142.4 million from EPA since our 1987 report, the Puerto Rico Aqueduct and Sewer Authority (PRASA) still was not properly operating and maintaining its wastewater treatment facilities, nor meeting Clean Water Act standards. The people of Puerto Rico continue to be deprived of the environmental and public health benefits which these facilities could provide.

Background

In 1986, we reported that poor internal controls, procrastination, and lax enforcement prevented PRASA's wastewater management programs from achieving an acceptable level of pollution control after 21 years of Federal financial participation. A 1987 followup report noted some improvement in financial operations but little progress in



Turbid final effluent in chlorine tank
(photo by OIG staff)

correcting numerous operation and maintenance deficiencies.

We Found That

After nearly 27 years of Federal financial participation totaling \$581 million, together with numerous court ordered actions, PRASA continued to be a poorly run utility. As the current management team presented plans for a total reorganization, PRASA was still experiencing major difficulties in administering a wastewater management program capable of achieving a consistently acceptable level of water pollution control.

PRASA's staff increased approximately 22 percent in the 5 years, while suffering from high turnover in key management positions, numerous terminations, and an inability to fill vital vacancies at wastewater treatment plants. PRASA has not been strong enough financially to effectively operate and maintain a successful wastewater treatment program. PRASA's financial position was overstated because provisions were not made for uncollectible receivables of \$21.6 million, identifiable bad debts ranging from \$2.9 to \$14 million were not written off,

large accounting adjustments were not sufficiently supported, and appropriate accounting procedures and practices were not always followed. Also, sufficient revenues were not being received because of ineffective and inefficient collection procedures.

Our on-site tours of 23 wastewater facilities found improvement in the operation of some facilities. Notwithstanding these improvements, significant deficiencies still remained at many of PRASA's wastewater treatment facilities. Many of PRASA's facilities were noticeably understaffed, poorly operated and maintained, undersupplied and violating National Pollutant Discharge Elimination System and Clean Water Act requirements. PRASA's highly bureaucratic organizational structure caused inordinate delays in equipment repair or replacement, did not provide sufficient training, and did not hold managers accountable for safety violations until an accident occurred.

We Recommended That

The Regional Administrator, Region 2:

- Work with senior EPA

officials to obtain an unqualified commitment from PRASA's Board of Directors to continue the corrective actions they have proposed.

- Closely monitor the progress of PRASA's reorganization plan relative to the issues presented in our audit report.
- Make the award of any future Federal grants conditioned on PRASA achieving acceptable progress in implementing the reorganization plan and more significant improvement in PRASA's operations.

What Action Was Taken

The final audit report (2400014) was issued to the Regional Administrator, Region 2, on January 13, 1992. In his April 15, 1992, response to the final report, the Regional Administrator agreed with the report's major findings. He added that the Agency's sustained rigorous enforcement approach has produced an increasing level of compliance with the Clean Water Act requirements at PRASA treatment plants, particularly in the last 4 years.

EPA Lacks Control Over Automatic Data Processing (ADP) Contracts

Problem

EPA had not established an adequate contract administration process to ensure that contracted ADP services are effectively and efficiently accomplished. In addition, EPA had not prepared required analyses to ensure that ADP services are acquired at the lowest cost under existing and proposed contracts.

Background

Effective information resources management is crucial to EPA's accomplishing its mission. Vast amounts of data

are accumulated in Agency ADP systems and used for such things as management and scientific decision making and reporting to Congress and the public. As of February 1992, EPA had 10 existing or pending multi-year ADP support services contracts, each of which had an individual maximum ceiling value over \$30 million; six existing ones totaling \$930.2 million and four pending award totaling \$629 million.

We Found That

EPA did not have an effective contract administration process for ADP support services contracts. Two major ADP support services contracts with an aggregate ceiling price of \$487 million lacked minimum standards or meaningful criteria for Agency acceptance or rejection of contractor support services. In addition, these contracts generally did not contain adequate statements of work to enable the contractor to work independently and prepare reasonable cost estimates.

As a result, EPA cannot be assured that its contracted ADP support services will be effectively and efficiently accomplished, possibly increasing (1) the development and maintenance costs associated with these services, (2) data integrity problems, (3) the risk of disruption in normal operations, and (4) its dependency on contractors. The weaknesses could also adversely affect the quality of ADP support services received under other existing and pending ADP support services contracts valued at over \$1.1 billion. Further, contrary to Federal policies and procedures for the acquisition of ADP support services, EPA had not:

- Prepared prescribed requirements analyses, including analyses of alternatives based on costs, for services to be provided under three existing contracts and two pending contracts valued at almost \$1.2 billion.

As a result, EPA had no assurance that these contracts represented the lowest cost alternative for acquiring these services.

- Aggregated the costs to be incurred under the three existing contracts having values totaling \$651 million for ADP equipment, proprietary software, maintenance services, and ADP services, giving the appearance of splitting its requirements among multiple contracts in violation of its Delegation of Procurement Authority (DPA) from GSA to make such purchases. Therefore, the Agency also has no assurance these contracts represent the lowest overall cost to the Federal Government.

We Recommended That

The Acting Assistant Administrator for Administration and Resources Management:

- Add to the Agency's contract management program Agency-wide mandatory and formal information resources management standards, project management guidance, and system development methodology to efficiently manage ADP support services contracts and information resources.
- Establish procedures to accumulate costs on ADP support services contracts for (1) ADP equipment, (2) proprietary software, (3) maintenance services, (4) ADP services, and (5) ADP support services to ensure that the Agency obtains prior approvals from GSA when purchases are expected to exceed established thresholds.
- Complete prescribed alternative analyses on current and proposed ADP support services contracts to help ensure that the Agency chooses the most cost-effective acquisition alternatives and meets GSA's DPA requirements.

What Action Was Taken

The final audit report (2100300) was issued to the Acting Assistant Administrator for Administration and Resources Management on March 31, 1992. A response to the final report is due by June 29, 1992. In an interim response to our draft report, the Director, Office of Information Resources Management, Office of Administration and Resources Management, agreed with most of our recommendations and indicated their implementation would strengthen the information resources management program and contract administration.

Underground Storage Tank Inventory Not Reliable

Problem

The national inventory of underground storage tanks (UST) is unreliable for allocating resources and measuring EPA's progress in minimizing the impact of leaking tanks on human health and the environment.

Background

Because groundwater provides drinking water for half of the Nation's population, the potential environmental impact of underground tanks leaking petroleum products and other hazardous substances is significant. The Solid Waste Disposal Act Amendments of 1984 provided for the establishment of a program to prevent, detect, and clean up environmental impacts from these tanks. Through a mandatory notification process, States obtain information from tank owners for developing and maintaining inventories of regulated tanks from which EPA develops a national inventory. EPA's current inventory shows there are about 1.8 million tanks subject to Federal regulation.

We Found That

EPA cannot adequately determine the progress being made to abate the environmental risk to the Nation's groundwater from leaking underground storage tanks because it does not maintain a complete and accurate national inventory. EPA had not provided adequate guidance and oversight to ensure the accuracy, reliability, and completeness of the data provided by the States nor had EPA required the States to periodically update their inventories.

EPA and the States rely primarily on tank owners' voluntary compliance with the requirement to register their tanks with designated State agencies. However, a large number of tank owners had not complied with the requirement. Based on discussions with EPA and State officials in Region 5 and the results of State surveys and other activities that discovered unregistered USTs, the national inventory may be understated by as much as 40 percent for individual States. As an example, one State in Region 5 determined that at least 43 of more than 100

tanks located along a recent highway project were not registered. State officials were also confused about what should and should not be reported, further reducing data reliability.

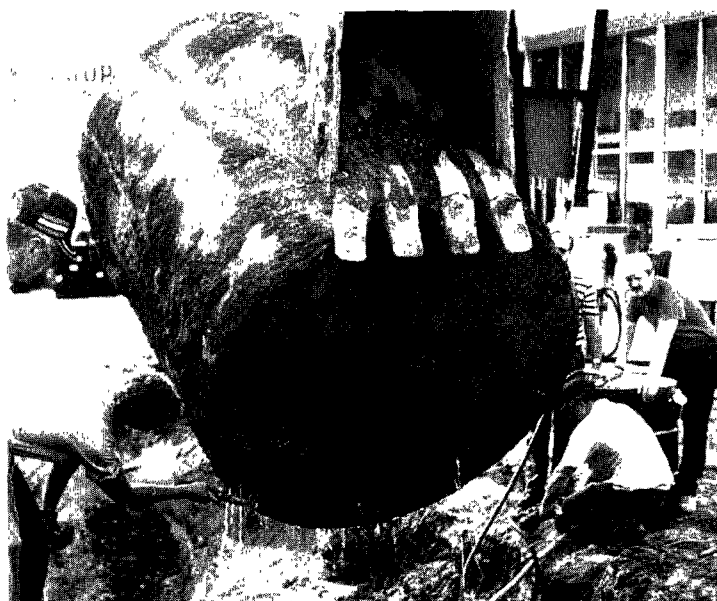
Because of the unreliability of the data, the allocation of Federal funds to EPA regions for cleaning up leaking tanks may be inequitable. Of the \$53.2 million available in fiscal 1991, EPA allocated \$38 million to its 10 regions based on the number of confirmed releases in the region, the number of petroleum tanks reported in the region, and the region's population that depended on groundwater as a primary source of drinking water. Therefore, to the extent a region's inventory was understated or overstated, that region did not receive an equitable share of funding for cleanup of leaking tanks.

We Recommended That

The Assistant Administrator for Solid Waste and Emergency Response:

- Assist States in developing strategies for identifying unregistered tanks and require States to update inventory data on a recurring basis.

Storage tank being inspected for leaks
(photo by Wendell Wojnar, Wisconsin Department of Natural Resources)



- Clarify inventory reporting criteria and validate inventory data received from the States.

- Revise the formula for allocation of Federal funds to the regions for cleanup of leaking tanks to exclude the number of tanks reported in a region until the reliability of the inventory is assured.

- Expand reporting requirements to include information needed to assess all program objectives.

What Action Was Taken

In responding to our draft report, the Assistant Administrator agreed to implement several of our recommendations for improving data reliability. However, the Assistant Administrator did not agree that the funding formula should be revised or that the inventory should be expanded and updated periodically. The final audit report (2100278) was issued to the Assistant Administrator for Solid Waste and Emergency Response on March 27, 1992, and a response is due by June 25, 1992.

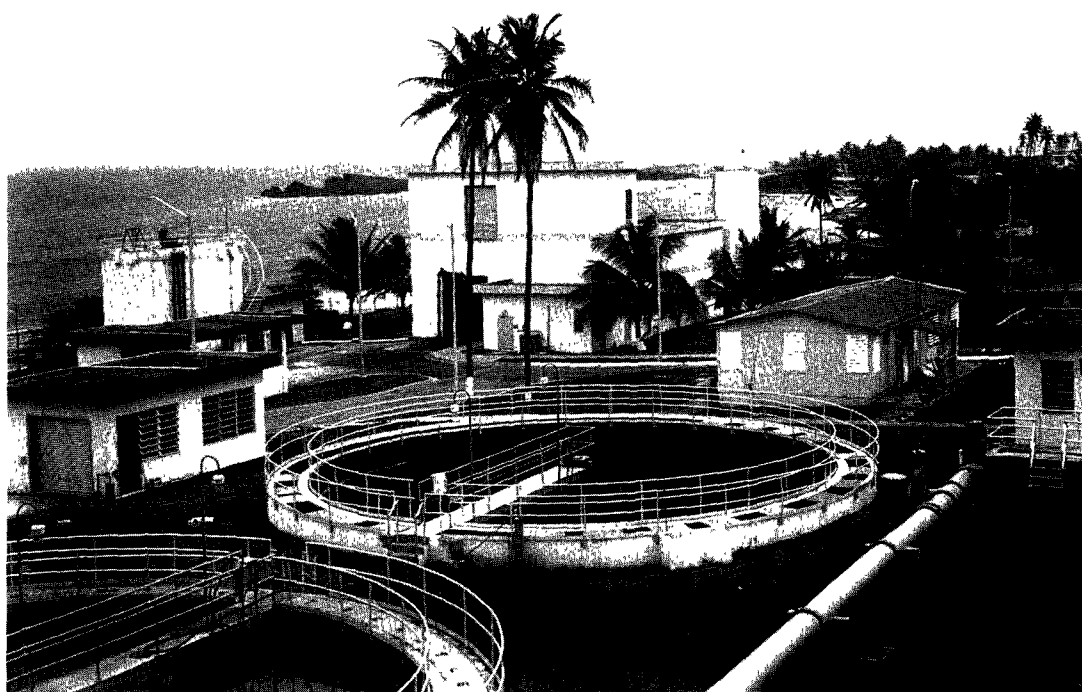
Construction Grants

EPA's wastewater treatment works construction grants and State Revolving Fund (SRF) programs are the largest programs the Agency administers. Under the provisions of Public Law 92-500, as amended, the Agency was authorized to make construction grants covering 55 percent and, in

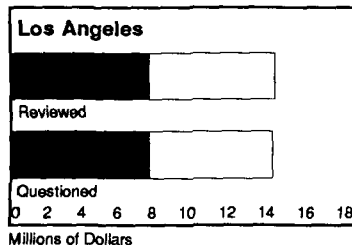
some instances, up to 85 percent of the eligible costs of constructing wastewater treatment facilities. During this semiannual period, \$14 million was obligated on three new construction grant awards and 90 increases to existing grants. As of March 31, 1992, there were 795 active construction grants, representing \$5.4 billion in Federal obligations.

Amendments to the construction grants program are covered in Title II of the Water Quality Act of 1987. Section 212 created a new Title VI in the Clean Water Act, which addresses the process

of phasing out the construction grants program by providing incentives for development of alternative funding mechanisms by the States. The new Title VI charges EPA with developing and implementing a program to provide grants to capitalize State revolving funds for financing wastewater projects. During this semiannual period, \$427 million was awarded for five continuation SRF grants. As of March 31, 1992, EPA had obligated \$5.2 billion to 50 States and Puerto Rico under the State Revolving Fund program.



Los Angeles Claims \$14.3 Million Of Ineligible and Unreasonable Costs



Problem

The City of Los Angeles (City), California, claimed \$2,174,976 of ineligible construction, force account, and engineering costs and \$12,198,906 of unreasonable costs.

We Found That

EPA awarded a grant for \$14,373,882 to the City for planning, designing, and constructing the Los Angeles/Glendale Water Reclamation Plant. The grantee claimed \$2,174,976 of ineligible costs under that grant, including:

- \$1,400,564 of construction costs applicable to inoperable, abandoned, and oversized equipment;
- \$324,991 of engineering, force account, and indirect costs outside the scope of the project; incurred after the construction completion date; or claimed twice;
- \$311,710 of engineering costs applicable to ineligible construction or in excess of the amount supported by accounting records; and
- \$137,711 of force account and engineering costs related to design errors or redesign work.

We also questioned \$12,198,906 of claimed costs as unreasonable because the

grantee did not (1) comply with special grant conditions concerning the elimination of sewage overflows and the reclamation of wastewater, (2) maintain force account records in sufficient detail to demonstrate benefit to the project, and (3) limit engineering fees to the maximum amount considered reasonable for this type of construction.

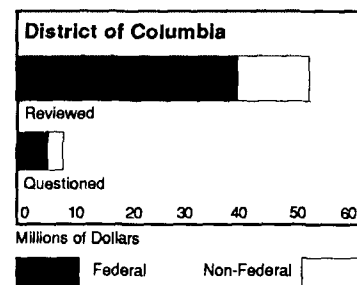
We Recommended That

The Regional Administrator, Region 9, not participate in the Federal share of ineligible costs (\$1,196,237); determine the eligibility of the Federal share of unreasonable costs (\$6,709,398); and recover the applicable amount from the grantee.

What Action Was Taken

The final report (2300044) was issued to the Regional Administrator, Region 9, on March 13, 1992. A response is due by June 13, 1992.

Over \$8.4 Million Questioned On D.C. Projects Plagued By Delays and Cost Overruns



Problem

The District of Columbia (District) experienced excessive cost overruns and significant construction contract delays at its Blue Plains Wastewater Treatment Plant. In addition, the District claimed \$2,047,749 of ineligible construction

and engineering costs and unsupported costs of \$6,372,885 for these projects.

We Found That

EPA awarded seven grants to the District for construction projects at its Blue Plains Wastewater Treatment Plant. The District experienced significant cost overruns and delays in completing construction and engineering contracts awarded for these projects because of weaknesses in its procurement policies and practices. For example, costs incurred for 14 construction contracts were \$14.7 million, or 18.4 percent, above initial estimates (the national average for State and local government projects is 4.3 percent). Similarly, costs for 11 engineering contracts exceeded initial estimates by \$5.8 million, or 55.3 percent. Further, none of the construction contracts was completed on time, with delays averaging 18 months.

Of the interim costs of \$53,497,516 claimed by the District, we questioned \$2,047,749 as ineligible including:

- \$1,387,253 for grit removal which constituted normal plant operation and maintenance;
- \$433,848 of engineering costs exceeding the amount allowed for design or the ceiling imposed by the contract;
- \$159,368 for rights-of-way needed to construct a football field and a playground; and
- \$67,280 of construction costs related to design errors, normal maintenance, and work unrelated to the treatment plant or applicable to another contract.

We also questioned \$6,372,885 of inadequately supported construction, engineering, equipment, and facilities costs.

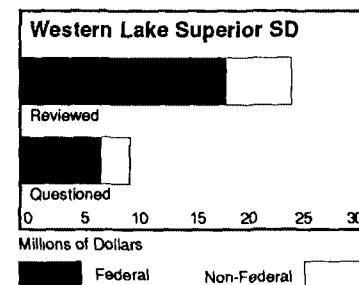
We Recommended That

The Regional Administrator, Region 3, not participate in the Federal share of ineligible costs (\$1,535,812); determine the eligibility of the Federal share of unsupported costs (\$4,779,664); and require the District to improve the timeliness of construction contract completion and reduce cost overruns.

What Action Was Taken

The special review report (2300046) was issued to the Regional Administrator, Region 3, on March 31, 1992. A response is due by June 29, 1992.

Nearly \$8.8 Million Of Ineligible And Unsupported Costs Claimed For Western Lake Superior, Minnesota, Project



Problem

The Western Lake Superior Sanitary District, Duluth, Minnesota, claimed \$8,595,588 of ineligible construction, engineering, and administrative costs. An additional \$166,834 of unsupported costs were questioned.

We Found That

EPA awarded an \$18,325,125 grant to the Western Lake Superior Sanitary District to construct a combined sludge and solid waste processing facility. We questioned as ineligible \$8,147,071 of the

grantee's claim for designing and constructing equipment to prepare solid waste for fuel to operate a sludge disposal system. These costs were determined to be ineligible because the equipment was for a fuel preparation process rather than a sewage treatment process. We also questioned an additional \$448,517 of the claim as ineligible, including:

- \$370,228 of engineering costs incurred after the approved facility's construction completion date;
- \$48,344 of legal and other administrative costs in excess of amounts incurred or related to other projects; and
- \$29,945 of construction costs for ineligible change orders resulting from design errors.

We also questioned \$166,834 of unsupported administrative costs, primarily for salaries.

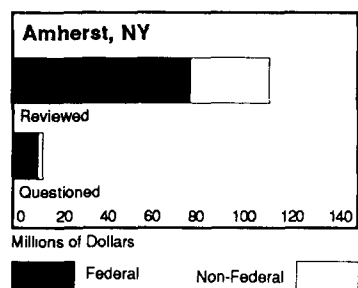
We Recommended That

The Regional Administrator, Region 5, not participate in the Federal share of ineligible costs (\$6,446,691); determine the eligibility of the Federal share of unsupported costs (\$125,126); and recover the applicable amount from the grantee.

What Action Was Taken

The audit report (2400004) was issued to the Regional Administrator, Region 5, on December 12, 1991. A response due by March 11, 1992, had not been received as of April 21, 1992.

Over \$8.7 Million Of Ineligible And Unsupported Costs Claimed For Amherst, New York, Project



Problem

The Town of Amherst, New York, claimed \$5,963,650 of ineligible construction, engineering, and administrative costs. An additional \$2,739,253 of unsupported costs were questioned.

We Found That

EPA awarded grants totaling \$78,171,842 to upgrade the Town's existing treatment facility; construct facilities for transporting and treating excess wet weather flows; and for an innovative/alternative technology process. We questioned \$5,963,650 of the grantee's final claim for those grants as ineligible, including:

- \$4,157,474 of construction costs which were outside the scope of the project since they exceeded the amounts approved by the State of New York;
- \$1,634,191 of architectural engineering fees that were outside the scope of the approved project or exceeded allowable fees; and
- \$171,985 of administrative costs which were outside the project's scope or constituted ordinary expenses of local government.

We also questioned \$2,739,253 of unsupported

costs, including construction costs for abandoned structures, pending final resolution of the grantee's appeal to EPA for eligibility; construction and engineering costs for facilities which the grantee had not yet demonstrated as being capable of operating effectively during high flow conditions; costs for installing electric power lines for emergency power, pending an EPA grant amendment providing for their reimbursement; and engineering and administrative costs for which there was inadequate documentation.

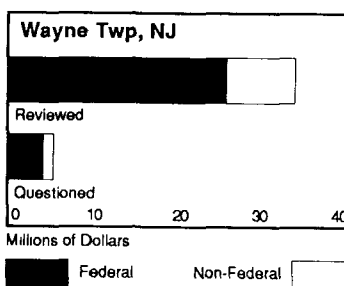
We Recommended That

The Regional Administrator, Region 2, not participate in the Federal share of questioned costs (\$4,433,158); determine the eligibility of the Federal share of unsupported costs (\$2,046,157); and recover the applicable amount from the grantee.

What Action Was Taken

The audit report (2100155) was issued to the Regional Administrator, Region 2, on January 3, 1992. A response due by April 2, 1992, had not been received as of April 21, 1992.

Over \$6 Million Of Ineligible Costs Claimed By Wayne, New Jersey



Problem

The Township of Wayne, New Jersey, claimed

\$6,273,775 of ineligible construction, engineering, and administrative costs.

We Found That

EPA awarded a grant for \$21,956,375 to Wayne, New Jersey, to upgrade an existing wastewater treatment plant and build a sewer line, additional sludge and grit handling equipment, and a sewage flow detention basin. We questioned \$6,273,775 of the grantee's claimed costs as ineligible including:

- \$6,114,064 of construction costs which exceeded the grant award amount, were incurred after the project construction completion date, were for litigation costs lacking documentation, or were for ineligible change orders;
- \$156,273 of engineering costs which were undocumented, exceeded the maximum grant amount, or related to ineligible construction; and
- \$3,438 of administrative costs related to ineligible construction.

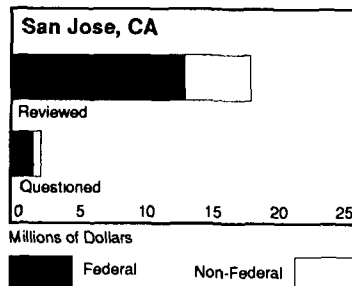
We Recommended That

The Regional Administrator, Region 1, not participate in the Federal share of ineligible costs (\$4,705,332) and recover the applicable amount from the grantee.

What Action Was Taken

The audit report (2100165) was issued to the Regional Administrator, Region 2, on January 3, 1992. A response due by April 2, 1992, had not been received as of April 21, 1992.

San Jose, California, Claimed Almost \$2.9 Million of Ineligible Costs



Problem

The City of San Jose (City), California, claimed \$2,864,225 of ineligible construction and engineering costs for improvements to its wastewater treatment facility.

We Found That

EPA awarded a grant to the City for improvements to the San Jose/Santa Clara Water Pollution Control Plant. Of the \$18,535,792 which the grantee claimed for the project, we questioned as ineligible costs of \$2,864,225 including:

- \$1,573,910 of construction costs which exceeded the grant award amount; and
- \$1,290,315 of engineering costs and other costs which were outside the approved scope of the project or were incurred prior to the grant award date or after established project completion dates.

We identified \$404,524 of eligible engineering costs not claimed by the grantee which were offset against the questioned costs.

We Recommended That

The Regional Administrator, Region 9, not participate in the Federal share of net ineligible costs (\$1,844,775) and recover the applicable amount from the grantee.

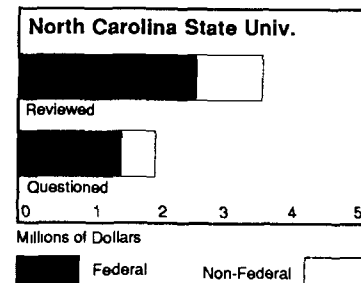
What Action Was Taken

The audit report (2300031) was issued to the Regional Administrator, Region 9, on January 28, 1992. A response was due by April 27, 1992.

Other Grants and Contracts

These are independent audits of the records and performance of individual grantees and contractors made in accordance with the U.S. General Accounting Office standards for audit of governmental organizations, programs, activities, and functions. These audits are conducted to determine the degree of compliance with statutes, regulations, and terms of the agreements under which Federal funds were made available. This includes determining whether costs claimed by the grantee or contractor are eligible, supported by documentation, necessary, and reasonable.

North Carolina State University Research Center Claimed \$2.1 Million in Misused Funds



Problem

North Carolina State University (University) claimed \$1,173,779 of ineligible costs and \$898,206 of unsupported costs under a Superfund research grant that were not used for their intended purposes.

We Found That

The Superfund Amendments and Reauthorization Act of 1986 authorized EPA to establish five university-based Hazardous Substance Research Centers, each of which would serve two EPA regions. On February 27, 1989, EPA awarded North Carolina State University a grant which, as amended, provided Federal funding of \$3,016,080 to establish a research center for EPA Regions 4 and 6. Following charges of impropriety, EPA's Office of Exploratory Research (OER) terminated funding for the University in 1991.

The University claimed ineligible costs of \$1,173,779, including:

- \$976,233 for 39 projects that (1) did not relate to the grant's objectives and (2) were conducted under contracts and grants provided by third parties that did not include any EPA or grantee costs.

- \$99,783 for indirect costs related to subcontracted research projects that exceeded the amount authorized by the grant;

- \$97,763 for time mischarged by the Center's Director (almost all of the Director's time was charged to the grant even though he taught three courses which in the semester prior to the grant award had required 61 percent of his time).

In addition, we questioned \$898,206 of unsupported costs for 12 additional projects determined by EPA's Office of Exploratory Research as not being technically eligible.

We Recommended That

The Director, Grants Administration Division, not participate in the Federal share of questioned costs (\$1,509,027) and recover the applicable amount from the grantee.

What Action Was Taken

The audit report (2300045) was issued to the Director, Grants Administration Division, on March 26, 1992. A response is due by June 26, 1992.

Superfund Program

The Superfund program was created by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA). The Act provided a \$1.6 billion trust fund to pay for the costs associated with the cleanup of sites contaminated with hazardous waste. Taxing authority for the trust fund expired on September 30, 1985. For more than a year, the Superfund program operated at a reduced level from carryover funds and temporary funds provided by Congress.

On October 17, 1986, the Superfund Amendments and Reauthorization Act of 1986 (SARA) was enacted. It provided \$8.5 billion to continue the program for 5 more years and made many programmatic changes. On November 5, 1990, the Omnibus Budget Reconciliation Act of 1990 was enacted, authorizing appropriations for 3 additional years and extension of the taxing authority for 4 years.

The parties responsible for the hazardous substances are liable for cleaning up the site or reimbursing the Government for doing so. States in which there is a release of hazardous materials are required to pay 10 percent of the costs of Fund-financed remedial actions, or 50 percent if the source of the hazard was operated by the State or local government.

The enactment of SARA increased the audit requirements for the Inspector General. In addition to providing a much larger and more complex program for which the OIG needs to provide audit coverage, SARA gave the Inspector General a number of specific responsibilities. Mandatory annual audit areas include:

- Audit of all payments, obligations, reimbursements, or other uses of the Fund;
- Audit of Superfund claims;
- Examination of a sample of agreements with States carrying out response actions; and
- Examination of remedial investigations and feasibility studies.

The Inspector General is required to submit an annual report to the Congress regarding the required Superfund audit work, containing such recommendations as the Inspector General deems appropriate. The fourth annual report, covering fiscal 1990, was issued on September 25, 1991.

In addition, the EPA Administrator must submit a detailed report to Congress on January 1 of each year on the progress in implementing CERCLA during the preceding fiscal year. The Agency has taken considerably longer to prepare the report than the 3 months allowed by CERCLA. The OIG is required to review this report for reasonableness and accuracy, and the Agency must attach the result of the OIG review to the Agency's annual report. On February 11, 1992, we issued our report (2100237) on the Agency's fiscal 1990 report which was transmitted to Congress on February 25, 1992 (see page 22).

Region 3 enforcement investigators sampling contents of 55 gallon drum (EPA photo)



Alternative Contracting Strategy Fails to Accelerate Cleanups of Hazardous Waste Sites

Problem

Poor contractor performance and management delayed the cleanup of hazardous waste sites under the Alternative Remedial Contracting Strategy (ARCS) program in Regions 1, 3, and 5.

Background

Superfund was created to clean up sites contaminated with hazardous waste. The most hazardous sites pass through various phases during the remedial or cleanup process. In the past, different contractors performed the various phases of the remedial process which proved to be inefficient. In an effort to expedite cleanups, EPA decided to change its approach by adopting ARCS. Under this concept, the remediation of each site becomes the responsibility of a single contractor as long as performance is satisfactory.

We Found That

ARCS failed to meet the Agency's goal of expediting the remediation or cleanup of Superfund sites in Regions 1, 3, and 5. Of 68 work assignments issued during the first 2 years of the ARCS program, only seven had been completed as scheduled, 19 had been completed beyond their schedule, and most of the remaining assignments will have exceeded EPA's goal by over 1 year (11 by more than 2 years) if completed as planned. In Region 3, the cleanup of sites was delayed because of ARCS contractors' ineptitude. Delays in Regions 1 and 5 were attributed to misdirected site samples, inexperienced contractor and EPA personnel, and a lack of

adequate contractor personnel.

ARCS contracts were not being fully used for several reasons, including built-in excess capacity to allow for the termination of contracts in the event of poor performance, less cleanups being available because responsible parties were performing more cleanups than anticipated, and contractors were experiencing great difficulties reaching the remedial action stage of the cleanup. As a result, program management rates incurred by 18 of 19 contractors reviewed in the three regions were as much as quadruple the percentages of program management costs to total contract costs projected over the 10-year term of the contracts. In addition, two other goals of ARCS—increased efficiency and accountability—were not being achieved because the regions did not prepare independent Government cost estimates of work assignments and subsequent increases to effectively evaluate and negotiate reasonable prices proposed by contractors. The Agency lacked the experience, knowledge, and adequate cost data bases to prepare these estimates.

We Recommended That

The Assistant Administrator for Solid Waste and Emergency Response and the Acting Assistant Administrator for Administration and Resources Management emphasize to Regional Administrators the need to:

- Reassess the ARCS capacity required for the duration of the contracts;
- Terminate for default the ARCS contractors with the worst performance records;
- Withhold all award fees for a work assignment when lack of performance causes delay; and
- Prepare independent Government estimates for all ARCS work assignments and

for all subsequent requests for revision of work assignments.

What Action Was Taken

The final audit report (2100209) was issued to the Assistant Administrator for Solid Waste and Emergency Response and the Acting Assistant Administrator for Administration and Resources Management on February 3, 1992. A response to the final report is due by May 3, 1992. In response to our draft report, the Assistant Administrator for Solid Waste and Emergency Response stated that the Agency accepted our recommendations, except for terminating the ARCS contractors with the worst performance records. He stated that such termination would have to be based on overall unsatisfactory performance, which had not been encountered. According to the Assistant Administrator most of our concerns had been addressed in the Administrator's October 1991 Task Force Report entitled, "Implementation of the Superfund Alternative Remedial Contracting Strategy (ARCS)." A November 1991 Agency plan further elaborated on the corrective actions to implement the report's recommendations.

Searches For Potentially Responsible Parties Need Improvement In Regions 2 and 7

Problem

Searches in Regions 2 and 7 for potentially responsible parties (PRP) were not timely, complete, or well documented, resulting in unnecessary costs and delays in getting polluters to accept responsibility for cleaning up their hazardous waste sites.

We Found That

In Region 2, searches conducted by EPA contractors were inadequately managed and consistently exceeded period of performance and estimated hours and costs. All seven reviewed searches conducted by contractors exceeded their original level of effort hours at an additional total cost of \$95,029. In addition, reports were not prepared for the two reviewed searches that were conducted by in-house staff. As a result, there is no assurance that searches were performed timely and that required tasks, such as gathering site information and establishing PRP liability, were sufficiently completed.

In all nine cases reviewed in Region 2, there was insufficient documentation that the Region had fully complied with EPA search requirements for obtaining and assessing necessary financial information used to determine PRPs' ability to pay for cleaning up a site and to decide on enforcement actions against PRPs. Also, Region 2 was not effectively using its tracking system to monitor the status of search activities and assure that all PRPs involved in polluting the site were identified.

Region 7 averaged 347 days to initiate baseline searches to gather information about the site and its owners, operators, and any associated generators or transporters of hazardous waste. Searches (baseline and followup) for 3 of 5 National Priorities List (NPL) sites reviewed cumulatively exceeded the Superfund program standard by more than 4 years and searches for 3 of the 4 reviewed non-NPL sites exceeded the program standard by 8 times. The Region's failure to initiate timely baseline searches contributed substantially to the inordinate number of days expended for the site searches.

Also, in Region 7, many of the work assignments, statements of work, work

plans, documentation of completed tasks, and search reports could not be found. Contractors used scientists and engineers to locate PRPs instead of investigators as allowed by the contracts. As a result, the Region duplicated work, incurred additional costs in identifying responsible parties, and encountered lengthy delays in establishing liability. For 5 of the 9 reviewed sites, the Region increased the contractors' time by 9,358 hours at a cost of \$428,146. In addition, the Region's excessive use of cost-reimbursement contracts, instead of firm-fixed-price contracts, impaired its ability to acquire adequate PRP searches at the most reasonable costs.

Region 7 did not evaluate the adequacy of internal controls to ensure that its PRP searches were being properly conducted. Further, the Regional Administrator had not reported PRP search weaknesses or needed improvements in the internal controls for fiscal years 1989 and 1990.

We Recommended That

The Regional Administrator, Region 2:

- Fully implement Headquarters' guidance and procedures for planning, coordinating, tracking, monitoring and completing search activities in a timely and effective manner and implement supplemental regional guidance to address search team responsibilities.
- Evaluate current PRP search contract management practices to ensure that work assignments are adequately funded and periods of performance allow sufficient time to complete a remedial PRP search.
- Required standardized PRP search reports to be prepared for in-house searches.
- Assure that required search tasks regarding the

determination and assessment of all identified PRPs' financial status is adequately completed and documented in search reports.

- Effectively use the regional tracking system to monitor efforts to identify PRPs and develop procedures to assure all data regarding information request letters, responses and follow-up activities are timely and accurately entered into the system.

The Regional Administrator, Region 7:

- Improve procedures to ensure that PRP searches are completed timely and that available expertise is used to plan and coordinate searches.
- Use firm-fixed-price contracts when possible for the performance of searches and require contractors to properly document and provide their search results.
- Restrict increases of contract levels of effort, costs, and performance periods without adequate justifications.
- Establish better internal controls over the PRP search process, perform required internal control reviews, and report control weaknesses.

What Action Was Taken

Final audit reports (2100268 and 2100301) were issued to the Regional Administrator, Region 2, and the Regional Administrator, Region 7, on March 17 and 31, 1992, respectively. Responses are due by June 17 and 29, 1992, respectively. In responding to the draft reports, the Regions stated that they generally agreed with the findings and recommendations and have initiated corrective actions.

Los Angeles Claimed \$6.7 Million In Questioned Costs For Cleanup of Hazardous Waste Sites Still Threatening Public Health

Problem

The Los Angeles Department of Water and Power (LADWP) ineffectively managed its cooperative agreement with EPA for hazardous waste cleanup activities at the San Fernando Valley Ground Water Basin, resulting in health-threatening conditions at several adjacent residential communities. Also, LADWP claimed \$2,321,195 of ineligible costs and \$4,354,690 of unreasonable costs.

We Found That

EPA awarded a \$13.6 million cooperative agreement to LADWP for remedial investigation activities at the San Fernando Valley Ground Water Basin and for construction of the North Hollywood/Burbank treatment facility. LADWP had not adequately monitored implementation of the Basin's health and safety plan as required by the cooperative agreement, resulting in the following conditions:

- Soil contaminated with volatile organic compounds was stored improperly in uncovered, unmarked, unsealed, and easily accessible containers at several sites.
- Potentially contaminated groundwater was stored in unlocked and easily accessible tanks at sites which may have been entered by children.
- Signs were not posted at several sites to caution the public of the potential health hazards and the potential

danger which could result from unauthorized entry.

We questioned \$2,321,195 of the costs claimed by LADWP through September 30, 1990, as ineligible, including:

- \$1,185,421 of supervision and engineering costs based on an allocation method rather than documentation supporting direct charges,
- \$805,710 of force account costs not supported by adequate labor distribution records,
- \$287,450 in consulting and contracting fees that had not yet been incurred or paid, and
- \$42,614 of contract storage and training costs exceeding the EPA approved amount.

We also questioned \$4,354,690 of costs as unreasonable, pending EPA's determination of whether LADWP had appropriately included a clause required in all subcontracts awarded under the Superfund program which protects EPA from potential liabilities.

We Recommended That

The Regional Administrator, Region 9:

- Assure that LADWP implements the Basin health and safety plan and corrects its financial management deficiencies.
- Not participate in the ineligible costs (\$2,321,165), determine whether EPA should participate in the unreasonable costs (\$4,354,690), and recover the applicable amount from LADWP.

What Action Was Taken

The audit report (2300043) was issued to the Regional Administrator, Region 9, on March 13, 1992. A response to the audit report is due by July 1, 1992.

Special Reviews

This section in our semiannual report describes the results of significant OIG special reviews. Special reviews are narrowly focused studies of programs or activities providing management a timely, informative, independent picture of operations. Special reviews are not statistical research studies or detailed audits. Rather, they are information gathering studies that identify issue areas for management attention.

Delinquent Superfund Reports to Congress Have Limited Usefulness

Problem

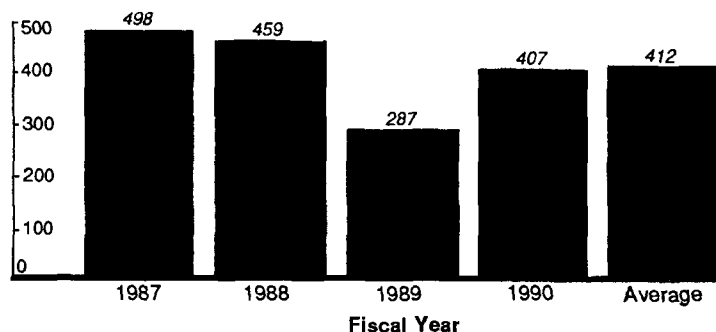
For 3 of the last 4 years, EPA submitted Superfund annual reports to Congress more than 1 year after their statutorily mandated due date, significantly reducing their usefulness to the Congress.

We Found That

EPA's Superfund Annual Report for fiscal 1990, its fourth report, was signed by the Administrator on February 12, 1992, and transmitted to the Congress on February 25, 1992. The report was more than a year late. The Agency has averaged being 412 days late in submitting these reports to Congress for fiscal years 1987 through 1990.

Some congressional senior staff believed the Superfund Annual Reports were not useful because of their untimeliness. Senior staff members of the House and Senate Oversight Committees stated they had developed other sources within EPA to obtain information needed to make timely decisions and monitor the Agency. Further, they stated that the Agency's annual report could be useful if it was more timely. During hearings held the past few years on the implementation of Superfund, some members of Congress have expressed a need for timely annual reports.

Days Reports Were Delinquent



The annual reports were late for several reasons. With respect to the fiscal 1990 report, for example, the Office of Solid Waste and Emergency Response (OSWER) failed to adequately plan and monitor the annual report's preparation. Rather than planning to meet the statutory January 1, 1991, due date, OSWER arbitrarily established a target date for submitting the report several months later. In addition, when requesting information from EPA officials for the report, OSWER officials did not convey a sense of urgency and importance or mention the mandatory due date.

Also, some of the statutorily required information on feasibility studies, resources, and minority businesses must be obtained from other agencies. Because EPA did not receive this information timely, preparation of the report was delayed. In addition, OMB's mandatory review of the annual report accounts for a substantial part of the lengthy report preparation process.

Because the Agency depends on statutorily required information from other agencies and because OMB must review the report, the Agency is unlikely to meet the January 1 deadline in submitting future annual reports to Congress. These factors, in our opinion, make the January 1 deadline unrealistic. However, the timeliness of the annual report's preparation and submission can be substantially improved through better planning and stronger oversight by EPA.

We Recommended That

The Assistant Administrator for Solid Waste and Emergency Response:

- Stress to officials responsible for providing the needed information, the report's due date and a sense of urgency for their submission of that information.

- Consider alternate methods of preparing the mandatory estimate of resources and information on feasibility studies for the report.

- Encourage, in writing, other responsible Federal agencies to more timely submit information needed on feasibility studies and minority businesses.

- Brief OMB officials each year on the report and significant changes from prior years' reports to expedite OMB's review.

- Work through the Office of Congressional and Legislative Affairs to request that during reauthorization hearings, Congress consider extending the report's due date and revising its required contents.

What Action Was Taken

In unofficial oral comments on the draft report, Agency officials agreed to take the report deadline more seriously. The final report (2400033) was issued on March 31, 1992. A response is due by June 29, 1992.

Accreditation Program Needed To Ensure Integrity of Laboratory Data

Problem

EPA lacks assurance that laboratories performing studies to support applications for pesticide registration are operating in compliance with the Good Laboratory Practices (GLP) program established pursuant to the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA).

Background

In a September 30, 1991, audit report, we recommended that EPA revise its selection process to target medium- and small-sized laboratories that were never inspected for

compliance with the requirements of the GLP program. In responding to the report, EPA stated that the selection process was being revised to include more uninspected laboratories, but additional resources were not available to perform more inspections. Accordingly, we initiated this review to examine alternatives used by other organizations, both public and private, to ensure the accuracy and reliability of laboratory data.

We Found That

The accuracy and reliability of laboratory data was a major concern of public and private organizations we visited, resulting in many different methods of operations. Some organizations maintained their own laboratories to control all studies. Others used one or more contract laboratories. Organizations using contract laboratories generally had strict pre-selection criteria, including an on-site inspection and proficiency testing before awarding a contract or assigning a study. Officials managing larger programs similar to EPA's did not have direct control of the laboratory, but generally relied on periodic laboratory inspections and audits of in-progress or completed studies to ensure the accuracy and reliability of data.

There was general agreement among officials from various associations and accrediting organizations that some controls are needed to limit entry into an accreditation program to those laboratories that can demonstrate proficiency in the required specialty or process. These officials believed that a laboratory accreditation program would fulfill EPA's need. However, while being a positive first step toward ensuring the accuracy and reliability of laboratory data, accreditation alone would not totally solve the Agency's problem. To be effective, an accreditation program should be combined with (1)

proficiency testing in the specific technical areas and (2) audits of ongoing studies.

In addition, there was almost unanimous agreement that, rather than EPA, an independent third party should conduct the accreditation program, supported by laboratory fees, with EPA providing guidance and monitoring. These officials believed that such a program would be more readily accepted by the industry and would be cheaper and easier to manage than a government-run program.

We Recommended That

The Assistant Administrator for Prevention, Pesticides and Toxic Substances:

- Initiate development of an accreditation program for the FIFRA GLP. The development plans should include, initially, provision for laboratory inspections and, as the program matures, the addition of proficiency testing in specific technical areas.
- Begin discussions with appropriate organizations to determine the feasibility of delegating the program to an independent third party accrediting organization with the Agency acting as the program monitor.

What Action Was Taken

The Special Review Report (2400032) was issued to the Assistant Administrator for Prevention, Pesticides and Toxic Substances on March 31, 1992. A response to the report is due by June 29, 1992.

Alaskan Seafood Processor's Permit Should Be Modified

Problem

EPA Region 10 issued a National Pollutant Discharge Elimination System (NPDES) permit to a seafood processor without adequately assessing the known negative impact on the water quality of Captains Bay, Alaska, or enforcing the permit's conditions.

We Found That

Region 10 issued an NPDES permit to an Alaskan seafood processing plant on March 22, 1991, without a conclusive environmental assessment (EA) of the impact of its waste discharges on the Bay's water quality. The EA concluded that there was not sufficient information to evaluate the plant's environmental impacts. Discharges of seafood waste can smother the food sources of fish and invertebrate animals and consume all of the dissolved oxygen in the water, thereby eliminating life in a location. Captains Bay is a critical source of protection and food for juvenile fish and invertebrates, including economically important species such as king crab, cod, and salmon.

The Region had studies identifying known water quality problems in the Bay before issuing the permit. For example, an October 1990 survey concluded that seafood wastes should not be discharged at the proposed site because of the Bay's poor dispersive capacity in the general area. A 1977 Dissolved Oxygen Study reported that natural dissolved oxygen levels near the bottom of the Bay did not meet water quality standards and that dissolved oxygen declined with increasing depth, indicating limited mixing with aerated surface water. There was no documentation of how those studies were considered in the Region's finding of no significant impact.

Also, the Region did not adequately respond to Federal and State agencies' and concerned citizens' requests for more data before issuing the permit. Although the Region acknowledged that more data was needed to understand the water quality impacts of a new discharge into the Bay, the Region made data collection part of the permit conditions instead of collecting and considering such data as part of the permit issuance. A study completed by the permittee in November 1991 (8 months after the permit was issued) validated earlier concerns of the Federal

Captains Bay, Alaska
(photo provided by EPA Region 10, Alaska Operations Office)



and State agencies. Dissolved oxygen levels were found to be below state water quality standards at the surface at all 5 monitoring stations near the plant's discharge outfall, indicating that the problem was no longer limited to the lower depths of the Bay.

Further, the Region failed to take timely and appropriate enforcement action on numerous violations of the State water quality standards and permit conditions even though the Region was aware of the violations for at least 10 months. Violations included discharging seafood waste before the permit became effective, failing to submit required discharge monitoring reports, discharging prohibited finish waste, and exceeding waste discharge limits on at least 17 different occasions. Although the Region could have assessed penalties in excess of \$425,000 for these violations, it did not assess any until February 1992. By that time, the Region had identified over 170 violations.

We Recommended That

The Regional Administrator, Region 10:

- Modify the NPDES permit issued to the seafood processing plant.
- Conduct and document a new environmental assessment to properly support environmental decisions for the processing plant.
- Improve procedures to appropriately address all public comments made in response to environmental assessments and permit issuance decisions.
- Initiate timely and appropriate enforcement actions, including assessing penalties when permit conditions and requirements are violated.

What Action Was Taken

A final special review report (2400024) was issued to the Regional Administrator, Region 10, on March 12, 1992, and a response is due by June 10, 1992. In responding to the draft report, the Regional Administrator advised us that the Region had issued a \$125,000 penalty against the plant on February 28, 1992, for certain permit violations and additional administrative or civil penalties would be imposed for other violations.

EPA May Have Paid Too Much For Carpet Cleaning

Problem

Over a 33-month period EPA obtained carpet cleaning services without competition and without determining the reasonableness of prices.

We Found That

From February 1988 through September 1990, EPA obtained more than \$137,000 worth of carpet cleaning and related services at three Headquarters locations without competition or determinations of price reasonableness. These prices were at least 40 percent more than competitive prices quoted to the Agency in 1991 for these services.

Further, the Procurement and Contracts Management Division (PCMD) used an inappropriate procurement method-- Blanket Purchase Agreements (BPA)--to obtain these services. EPA's Contract Management Manual prescribes a \$100,000 limitation over a 3-year period for orders placed under a BPA. Over just a 13-month period from August 1989 to September 1990, the Agency paid \$98,000 for carpet cleaning services under the July 1989 BPA, indicating that a competitive contract may have been a more appropriate method of procuring these services.

In August 1990, when expenditures under the BPA neared the \$100,000 limitation, the Facilities and Management Services Division (FMSD) started procuring carpet cleaning services from the Agency's Waterside Mall lessor. Because FMSD did not enforce scheduled cleaning under the lease, the Agency paid twice for some of these services--once to the lessor in rental payments and again to the lessor or BPA vendors.

We Recommended That

The Acting Assistant Administrator for Administration and Resources Management:

- Direct PCMD to document its efforts to obtain competition and make price reasonableness determinations to meet the Federal Acquisition Regulation (FAR) requirements for procurements made under BPAs.
- Require PCMD to review all BPAs approaching the \$100,000 purchase limit to determine whether procurement methods other than small purchase are more appropriate or necessary to meet FAR requirements.
- Ensure that FMSD enforces scheduled cleaning as provided in the lease agreements and ceases procurements of carpet cleaning from the lessor except for emergency situations.

What Action Was Taken

The special review report (2400003) was issued to the Acting Assistant Administrator for Administration and Resources Management on December 13, 1991. A response to the final report due by March 13, 1992, had not been received as of April 21, 1992.

Use Of EPA Fleet Vehicles and Fuel Credit Cards Questioned

Problem

EPA had not provided adequate oversight and control of its leased vehicles, resulting in their misuse and excessive operational costs.

We Found That

EPA leased a fleet of large sedans from a contractor for the exclusive use of senior executives. Based on our analysis of gasoline purchases and actual miles driven, the executive fleet vehicles averaged only 6.3 miles per gallon (mpg). The reason for the low average mpg could not be identified because some gas receipts and Daily Vehicle Utilization Reports (DVUR) were missing, DVUR recorded mileage and monthly odometer readings did not match, and DVURs were not filled out completely. Documents that were available raised serious questions about the propriety of some use of executive fleet vehicles and the Agency's credit cards.

Also, EPA did not regularly analyze and control the use of the executive vehicles. Vehicles were used to take executives from Waterside Mall to other EPA buildings, even though the Agency provides regular shuttle service to these same locations. Further, current fleet mileage does not support the number of vehicles in the fleet.

GSA-leased vehicles were also underused and poorly controlled. EPA currently leases 18 vehicles from GSA for the use of EPA Headquarters employees in the performance of official business. Fifteen of the 18 vehicles did not meet the Federal Property Management Regulations' average usage objective of 1,000 miles per month. Over the years, the OIG has consistently raised concern about underuse of

Section 2—Audit Resolution

GSA-leased vehicles. In 1983 usage figures also supported retention of less than half of the GSA vehicles. Using today's rates, the Agency could have saved more than \$250,000 over this 9-year period had it turned in underused vehicles.

We Recommended That

The Director, Facilities Management and Services Division:

- Reduce the number of vehicles in the Agency's fleets to meet GSA's minimum use standards.
- Maintain complete and accurate records for all fleet vehicles to ensure that all gas purchases and trips are justified and to support the need for future changes in the fleets.
- Terminate the commercial leases for 10 large sedans in the executive fleet and obtain vehicles through GSA that will enable the Agency to meet the mandated fleet average fuel economy rating.

What Action Was Taken

The special review report (2400022) was issued to the Acting Assistant Administrator for Administration and Resources Management on March 17, 1992. A response is due by June 17, 1992.

As required by the Inspector General Act, as amended, this section contains information on reports in the resolution process for the semiannual period. This section also summarizes OIG reviews of the Agency's followup actions on selected reports completed in prior periods. In addition, information is presented on the resolution of significant reports issued by the OIG involving monetary recommendations. Appendix 2 summarizes the status of each report issued before the commencement of the reporting period for which no management decision had been made by the end of the reporting period.

EPA Office of Inspector General Status Report On Perpetual Inventory of Reports in Resolution Process For The Semiannual Period Ending March 31, 1992

	Dollar Values (in thousands)				
	Report Issuance		Report Resolution		
	Questioned Number	Recommended Costs	To Be Recovered	As Sustained Efficiencies	
A. For which no management decision has been made by the commencement of the reporting period*	296	348,605	400,002		
B. Which were issued during the reporting period	1,044	71,091	72,435		
C. Which were issued during the reporting period that required no resolution	798	193	4,321		
Subtotals (A + B - C)	542	419,503	468,116		
D. For which a management decision was made during the reporting period	250	66,573	85,428	22,871	13,273
E. For which no management decision has been made by the end of the reporting period	292	352,930	382,688		
Reports for which no management decision was made within six months of issuance	99	283,317	344,730		

* Any difference in number of reports and amounts of questioned costs or recommended efficiencies between this report and our previous semiannual report results from corrections made to data in our audit tracking system.

Audit Followup

The Inspector General Act Amendments of 1988 have focused increased attention on Agency responses to the findings of the Inspectors General (IG). Agency management is now required to report semiannually, in a separate report to Congress, the corrective actions taken in response to the IG's reviews. The Office of Inspector General reviews the Agency's followup actions on selected reviews. Below are summaries of two of these reviews.

Superfund Management Information System Still Requires Significant Improvements

Previous Problems and Findings

Our March 1990 report on the Comprehensive Environmental Response, Compensation and Liability Information System (CERCLIS) showed that the reports generated from the system contained material errors and could not be relied upon for Superfund program decisions and action. Reports were developed and modified without effective controls over documentation, software changes, and testing. Our June 1990 report questioned the value of a contractor evaluation of the Agency's implementation of CERCLIS because of insufficient independent testing and verification of data management, change controls, data base integrity, and security.

Followup Findings

Our followup report (2400027) found that the Office of Solid Waste and Emergency Response (OSWER) had implemented several recommendations from our prior reports. However, there were still significant problems with the integrity of CERCLIS financial and nonfinancial information, including (1) omissions of vital data, (2) inaccurate computations, (3) inclusion of erroneous data, (4) data inconsistencies, and (5) large accumulations of rejected and/or unreconciled transactions over extended periods. For example, one report used by Superfund program managers in EPA regions and Headquarters to track cumulative funding for remedial and removal events by site (1) overstated commitments (authorized

funding for an event) by \$1.1 billion and (2) included nearly \$203 million of invalid unliquidated obligations for Superfund site cleanups.

Followup Recommendations

We recommended that OSWER (1) coordinate with the Office of Administration and Resources Management to establish accuracy in financial and CERCLIS-related data; (2) include reasonableness, completeness, and edit checks in report programs; and (3) eliminate documentation inconsistencies between user guidance and technical manuals.

What Action Was Taken

In responding to our draft report, CERCLIS officials generally agreed with our recommendations and cited several steps already taken to correct the noted weaknesses. According to those officials, the report that overstated commitments and included invalid unliquidated obligations for Superfund site cleanups has been removed from the CERCLIS menus, and the Office of Solid Waste and Emergency Response and the Office of Administration and Resources Management are working to automatically copy financial information from the Integrated Financial Management System to CERCLIS. The final report was issued to the Assistant Administrator for Solid Waste and Emergency Response and the Acting Assistant Administrator for Administration and Resources Management on March 27, 1992. A response is due by June 25, 1992.

EPA Continued to Negotiate Unreasonably High Equipment Rates on Emergency Response Cleanup Services (ERCS) Contracts

Previous Problems and Findings

Our September 1986 report showed that EPA was in a poor negotiating position during the award of the initial large Superfund ERCS contracts because of limited competition and lack of contractor cost data to support contractor-proposed fixed equipment rates. As a result, when negotiating the fixed equipment rates, the Agency relied on prevailing market rates which had excessively high markups.

Followup Findings

Our March 27, 1992, followup report (2100292) found that the Agency had taken many of the actions needed to improve its use of the ERCS contracts. However, after 10 years, EPA continued to rely on price analysis rather than cost data to determine the reasonableness of fixed equipment rates negotiated with ERCS contractors. EPA had been awarding contracts to these contractors during the period without insisting on cost data and improvements in their accounting systems. Also, competition on these procurements was still limited. Because of these problems, EPA negotiated equipment rates that were unreasonably high. Unaudited annual contractor cost and usage data furnished to EPA for two contracts showed an average equipment rate markup of 427 percent for 67 items.

Our review also showed that EPA did not obtain required cost reports from contractors. This limited the Agency's ability to develop reliable cost and pricing techniques for future procurements and to ensure

the validity and reasonableness of costs claimed by contractors for reimbursement under completed delivery orders.

Followup Recommendations

We recommended that the Acting Assistant Administrator for Administration and Resources Management require the Procurement and Contracts Management Division (PCMD) to:

- Ensure that contractors have adequate accounting systems before award or as a condition of contract award.
- Negotiate fixed rates for contractor-owned equipment based on actual cost and utilization data, or negotiate provisional rates if this data is not immediately available.
- Update and maintain support for the Agency's independent estimates used for pricing techniques and establish controls to assure contractor compliance with contract data requirements.

What Action Was Taken

In responding to the draft followup report, the Acting Assistant Administrator for Administration and Resources Management generally agreed with our recommendations regarding the need to obtain adequate cost data on fixed rate equipment for use in contract negotiations. EPA is updating its national data base of ERCS labor and equipment rates using contracts awarded since 1987. Headquarters and regional contracting officers will be encouraged to use the data for price analysis.

Although the Acting Assistant Administrator believed that PCMD had made substantial improvements in contract management since the 1986 OIG report, he agreed that further improvements were necessary. The final followup report was issued to the Acting Assistant Administrator on March 27, 1992, and a response is due by June 25, 1992.

Status Of Management Decisions On IG Reports

This section presents statistical information as required by the Inspector General Act Amendments of 1988 on the status of EPA management decisions on reports issued by the OIG involving monetary recommendations. In order to provide uniformity in reporting between the various agencies, the President's Council on Integrity and Efficiency issued guidance on reporting the costs under required statistical tables of sections 5(a)(8) and (9) of the Act, as amended.

As presented, information contained in Tables I and II cannot be used to assess results of reviews performed or controlled by this office. Many of the reports counted were performed by other Federal auditors or independent public accountants under the Single Audit Act. EPA OIG staff does not manage or control such assignments. In addition, amounts shown as costs questioned or recommended to be put to better use contain amounts which were at the time of the review unsupported by adequate documentation or records. Since auditees frequently provide additional documentation to support the allowability of such costs subsequent to report issuance, we expect that a high

proportion of unsupported costs will not be sustained.

EPA OIG controlled reports resolved during this period resulted in \$11 million being sustained out of \$15.6 million considered ineligible in reports under OIG control. This is a 71 percent sustained rate.

**Table 1—Inspector General Issued Reports With Questioned Cost
Semiannual Period Ending: March 31, 1992**

	Number	Dollar Values (thousands)	
		Questioned* Costs	Unsupported Costs
A. For which no management decision has been made by the commencement of the reporting period	156	348,605	55,086
B. New Reports issued during period	91	70,898	18,413
Subtotals (A + B)	247	419,503	73,499
C. For which a management decision was made during the reporting period	108	66,573	24,131
(i) Dollar value of disallowed costs	91	22,871	11,002
(ii) Dollar value of costs not disallowed	73**	44,338	13,766
D. For which no management decision has been made by the end of the reporting period	139	352,930	49,368
Reports for which no management decision was made within six months of issuance	57	283,317	31,687

*Questioned costs include the unsupported costs.

**On 17 audits management did not sustain any of the \$7,218,657 questioned costs. Fifty-six audits are also included in C(ii) because they were only partially sustained. Only the costs questioned that were not sustained in C(i) are included in this category.

**Table 2—Inspector General Issued Reports With
Recommendations That Funds Be Put To Better Use**

Semiannual Period Ending: March 31, 1992

	Number	Dollar Value (in thousands)
A. For which no management decision has been made by the commencement of the reporting period	71	400,002
B. Which were issued during the reporting period	37	68,114
Subtotals (A + B)	108	468,116
C. For which a management decision was made during the reporting period	55	85,428
(i) Dollar value of recommendations that were agreed to by management	21*	13,262
- based on proposed management action	n/a	n/a
- based on proposed legislative action	n/a	n/a
(ii) Dollar value of costs not disallowed	20*	34,642
(iii) Dollar value of non-awards or unsuccessful bidders	24	37,524**
D. For which no management decision has been made by the end of the reporting period	53	382,688
Reports for which no management decision was made within six months of issuance	25	344,730

* Ten of the audits were the same audits in items C(i) and C(ii). Only the related dollars disallowed were included in C(i), whereas the dollars which were not disallowed were included in C(ii).

**This amount represents the dollar value of recommendations that funds be put to better use.

Resolution of Significant Reports

Report Number/ Report Date	Grantee/ Contractor	Report Issuance		Report Resolution	
		FS Questioned/ Recommended Efficiency		Federal Share to be Recovered/ Sustained Efficiency	
S2CWL9-01-0112	MANSFIELD MA	INEL	36,626	INEL	36,626
1100360		UNSP	0	UNSP	636,606
REPORT DATE		UNUR	0	UNUR	0
8/21/91		RCOM	0	SUST	0
P2CW*7-02-0228	WESTCHESTER CO NY	INEL	439,180	INEL	442,164
0100139		UNSP	1,398,695	UNSP	619,199
REPORT DATE		UNUR	0	UNUR	0
2/1/90		RCOM	0	SUST	0
P2CWL0-02-0032	CAMDEN COUNTY MUA NY	INEL	75,155	INEL	75,155
1100424		UNSP	551,531	UNSP	491,004
REPORT DATE		UNUR	0	UNUR	0
9/27/91		RCOM	0	SUST	0
P2CWL0-02-0098	NASSAU COUNTY NY	INEL	1,339,316	INEL	773,644
1100228		UNSP	2,864,704	UNSP	891,043
REPORT DATE		UNUR	1,636,565	UNUR	0
5/22/91		RCOM	0	SUST	0
P2CWL9-02-0164	SAND LAKE NY	INEL	580,617	INEL	580,617
1100270		UNSP	0	UNSP	0
REPORT DATE		UNUR	0	UNUR	0
6/27/91		RCOM	0	SUST	0
P2CWL9-02-0209	WESTCHESTER COUNTY NY	INEL	1,083,074	INEL	1,062,316
1100161		UNSP	4,508,544	UNSP	3,023,762
REPORT DATE		UNUR	0	UNUR	0
4/2/91		RCOM	0	SUST	0
P2CWL9-02-0235	ROCKLAND COUNTY SD NO. 1 NY	INEL	777,066	INEL	777,066
1100304		UNSP	134,044	UNSP	134,044
REPORT DATE		UNUR	0	UNUR	0
7/9/91		RCOM	0	SUST	0
P2CWL9-02-0246	WESTCHESTER CO-PEEKSKILL, NY	INEL	39,010	INEL	39,009
1100136		UNSP	3,083,611	UNSP	3,011,858
REPORT DATE		UNUR	0	UNUR	0
3/4/91		RCOM	0	SUST	0
P2CW*7-03-0342	LEONARDTOWN TOWN OF MD	INEL	427,655	INEL	411,241
1200030		UNSP	177,964	UNSP	0
REPORT DATE		UNUR	163,504	UNUR	163,504
8/22/91		RCOM	0	SUST	0
P2CW*8-03-0152	YORK COUNTY OF VA	INEL	831,776	INEL	553,452
1100147		UNSP	852,527	UNSP	81,478
REPORT DATE		UNUR	0	UNUR	0
3/25/91		RCOM	0	SUST	0
P8BMN1-03-0125	O & R MANAGEMENT CORP MD	INEL	300,164	INEL	300,164
1300100		UNSP	228,506	UNSP	228,506
REPORT DATE		UNUR	0	UNUR	0
8/23/91		RCOM	0	SUST	0
P9AHN1-03-0232	ICF TECHNOLOGY INC. VA	INEL	0	INEL	0
2300003		UNSP	0	UNSP	0
REPORT DATE		UNUR	0	UNUR	0
10/17/91		RCOM	14,327,833	SUST	3,336,368

Resolution of Significant Reports

Report Number/ Report Date	Grantee/ Contractor	Report Issuance		Report Resolution	
		FS Questioned/ Recommended Efficiency		Federal Share to be Recovered/ Sustained Efficiency	
D8AML1-04-0402	RESEARCH & EVALUATION ASSOC NC	INEL	0	INEL	0
1100257		UNSP	0	UNSP	0
REPORT DATE		UNUR	0	UNUR	0
6/18/91		RCOM	584,644	SUST	584,644
D8AML1-04-0511	RESEARCH & EVALUATION ASSOC NC	INEL	0	INEL	0
1100351		UNSP	0	UNSP	0
REPORT DATE		UNUR	0	UNUR	0
8/14/91		RCOM	797,867	SUST	598,433
D8AML1-04-0512	RESEARCH & EVALUATION ASSOC NC	INEL	0	INEL	0
1100353		UNSP	0	UNSP	0
REPORT DATE		UNUR	0	UNUR	0
8/14/91		RCOM	2,971,658	SUST	2,971,658
S2CWN0-04-0040	MT JULIET TN	INEL	440,284	INEL	440,284
1300092		UNSP	0	UNSP	0
REPORT DATE		UNUR	0	UNUR	0
8/ 2/91		RCOM	0	SUST	0
G3HVK1-05-0081	CINCINNATI MSD FY 89 OH	INEL	383,205	INEL	383,205
1500189		UNSP	382,671	UNSP	382,671
REPORT DATE		UNUR	0	UNUR	0
12/12/90		RCOM	0	SUST	0
P2CWN7-05-0492	CHICAGO MWRDGC IL	INEL	924,861	INEL	798,224
1300049		UNSP	110,146	UNSP	110,146
REPORT DATE		UNUR	0	UNUR	0
3/29/91		RCOM	0	SUST	0
E2AWP1-09-0184	WATSONVILLE, CITY OF CA	INEL	0	INEL	0
1400062		UNSP	0	UNSP	0
REPORT DATE		UNUR	0	UNUR	0
9/30/91		RCOM	4,272,877	SUST	4,272,877

NOTE
 INEL = INELIGIBLE COST
 UNSP = UNSUPPORTED COST
 UNUR = UNNECESSARY/UNREASONABLE COST
 RCOM = RECOMMENDED EFFICIENCIES
 SUST = RECOMMENDED EFFICIENCIES SUSTAINED

Section 3—Prosecutive Actions

The following is a summary of investigative activities during this reporting period. These include investigations of alleged criminal violations which may result in prosecution and conviction, investigations of alleged violations of Agency regulations and policies, and OIG personnel security investigations.

Summary Of Investigative Activities

Pending Investigations as of October 1, 1991	193
New Investigations Opened This Period	138
Investigations Closed This Period	117
Pending Investigations as of March 31, 1992	214

Prosecutive and Administrative Actions

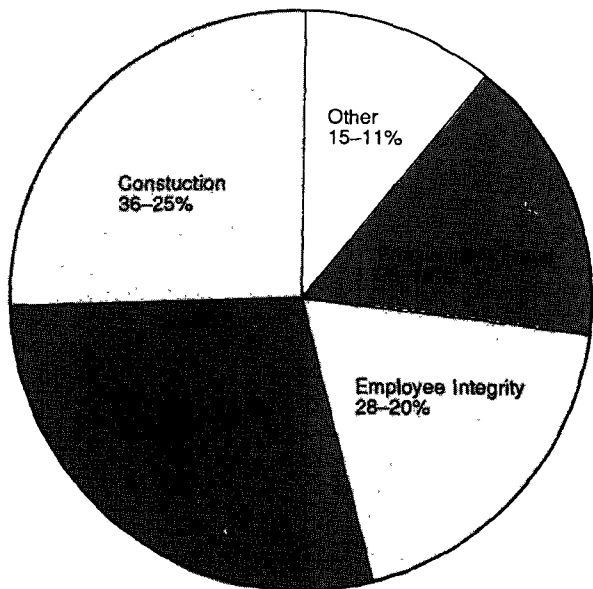
In this period, investigative efforts resulted in 39 convictions and 16 indictments. Fines and recoveries, including those associated with civil actions, amounted to \$1.27 million. Thirteen administrative actions* were taken as a result of investigations:

Reprimands	7
Resignations/Removals	5
Restitutions	1
TOTAL	13

*Does not include suspensions and debarments resulting from Office of Investigations activities or actions resulting from reviews of personnel security investigations.

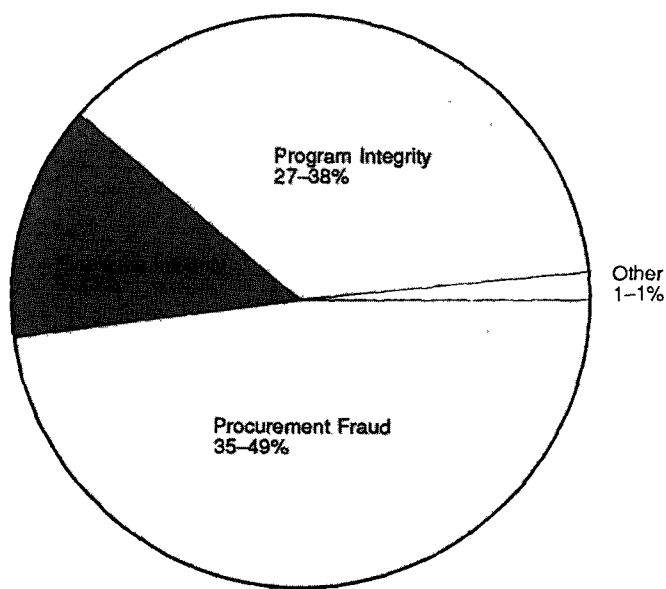
Profiles Of Pending Investigations By Type (Total – 214)

General EPA Programs



Total Cases – 142

Superfund And Underground Storage Tank Program



Total Cases – 72

Description Of Selected Prosecutive Actions

Below is a brief description of some of the prosecutive actions which occurred during the reporting period. Some of these actions resulted from investigations initiated before October 1, 1991.

Superfund Contract Laboratory Program Investigation

The Office of Investigations has a major investigative initiative underway within the Superfund program, directed at fraud in the Contract Laboratory Program (CLP). Laboratory analyses under the CLP are the empirical basis for the entire Superfund program. Based on testing for the presence of hazardous chemicals by these laboratories, the Superfund program decides which cleanups to initiate and how to carry them out. Fraudulent analyses could result in a danger to the public health and safety as well as the unnecessary expenditure of cleanup funds. In addition, fraudulent analyses could hinder the Department of Justice's efforts to collect the cost of cleanups from the responsible parties.

Several actions resulting from the contract lab investigations are described below.

New York Lab Charged with 40 Counts of Fraud

The president of Nanco Environmental Services, Inc., of Dutchess County, New York, and a company employee were indicted in October 1991 on 40 counts of fraud, including conspiracy, false statements, mail fraud, witness tampering, and false declarations before a grand jury. The charges are related to analyses of soil and water samples for EPA. The indictment alleges that Arun Gaiind, the president, and Sohail Jahani, a supervisor, engaged in a scheme of setting back the dates on the computer data systems to which Gas Chromatograph/Mass Spectrometer instruments were attached in order to make it appear that laboratory analyses of samples were

performed within EPA-approved holding times when, in fact, they were not.

Lab Company Vice President Pleads Guilty

Robert Q. Bradley, vice president of a Connecticut company, YWC Inc., pleaded guilty in October 1991 to making a false statement to EPA. Bradley was sentenced to 2 years probation and fined \$1,000.

In December 1990, YWC Inc. pleaded guilty to 2 counts of making false statements to EPA and was fined \$500,000. EPA's contract with YWC required the company to analyze water samples within 7 days of receipt and soil samples within 10 days. YWC's York Laboratories Division facility in Monroe, Connecticut, was an approved CLP site. YWC was charged with backdating over 60 analyses and using a then-unapproved laboratory at Whippany, New Jersey, to do the analyses.

False Test Results Allegedly Provided Towns, Hospital, EPA

As a result of a joint investigation with EPA's Criminal Investigations Division, Stevens Analytical Laboratories, Inc., Stoneham, Massachusetts, and its president, Alan Stevens, were charged in March 1992 with providing false water quality test results to several customers, including 2 towns, a hospital, EPA, and the Massachusetts Water Resources Authority. The government alleges that the defendants accepted from customers a large number of samples to be analyzed, failed to analyze them in a timely fashion, and provided false and fictitious results.

Company Pleads Guilty, Fined \$500,000

Analytical Services Corporation pleaded guilty to making a false claim to EPA for \$31,676.48. The company contracted with EPA to analyze samples to determine the presence of specified volatile organic compounds. The company did not perform the analyses within the time period required by EPA. Analytical Services agreed to pay a criminal fine of \$500,000.

Testing Firm, 3 Employees Submitted False Claims

Environmental Industrial Research Associates, Inc. (EIRA), a Louisiana corporation, and three of its employees, Annette Mailhos Savoy, Sylvia I. Leibe, and Elizabeth Y. Olavesen, pleaded guilty in November 1991 to making false claims to EPA for analyses of soil and water taken from Superfund sites. EPA requires the use of Gas Chromatograph/Mass Spectrometer (GC/MS) instruments, properly calibrated, in making the analyses. Calibration readings of the GC/MS instruments can be manually overridden by an operator, making it seem that the instrument is correctly calibrated. This avoids the time-consuming process of recalibration. The defendants overrode the readings and taught other EIRA employees how to do so, resulting in false information being submitted to EPA.

Defendants Sentenced, Fined in Texas Telemarketing Scheme

Seventeen of 18 individuals indicted in Dallas a year ago in a telemarketing fraud case have been sentenced. All were found guilty. Douglas

Cox of Arlington, Texas, received the longest prison term, 10 years. He was also fined \$5,577 and court costs, and will be on probation for 3 years after his release. The others sentenced had jail terms ranging from home confinement for 4 months to 6 1/2 years in prison. Another defendant, United Financial Group of Beverly Hills, California, which processed charge card orders in the scheme, was fined \$350,000.

The sentences to the defendants totalled over 34 years in prison, \$352,750 in fines, and restitution to private individuals of \$101,750.

These cases resulted from a joint investigation by the EPA OIG and the U.S. Postal Inspection Service.

Businessman Sentenced in Bribe Case

An Illinois businessman, Ronald Randich, has pleaded guilty to bribing a Hammond, Indiana, Sanitary District (HSD) superintendent. Randich was placed on 2 years probation, fined \$500, and ordered to pay a \$50 special assessment to the court. During the year in which the bribe was made, HSD received over \$350,000 in EPA grants. The EPA awarded HSD over \$17 million in grants from 1984 through 1987.

This case resulted from an investigation by the Indiana State Police in cooperation with the EPA OIG and the Indiana Department of Environmental Management.

Defendants Plead Guilty to Charges of Environmental Violations

Metro Container Corporation, Metro-Enterprise Container Corporation, and Louis Maslow, the chief executive officer and majority owner of the two former Trainer, Pennsylvania, firms, have

pleaded guilty to criminal violations of two Federal environmental statutes, the Resource Conservation and Recovery Act and the Clean Water Act, and with conspiracy to violate these two Federal environmental statutes.

A joint investigation by the EPA OIG, the EPA Criminal Investigations Division, and the Federal Bureau of Investigation was initiated after a criminal investigation by the EPA OIG of another allegation involving the Superfund program found evidence of serious environmental violations.

As part of the joint investigation, a search was executed at the site by members of the EPA's National Enforcement Investigations Center (NEIC). NEIC personnel excavated portions of the site where Metro conducted a drum recycling business. Using heavy equipment, NEIC personnel excavated portions of the site where the hazardous waste was believed to have been buried. Buried drums were uncovered, and numerous samples taken from the site revealed the presence of hazardous waste in the yard and in the building. In addition, the presence of contaminants was detected in a pipe leading from the Metro facility to Stoney Creek, a tributary of the Delaware River.

Duo Pleads Guilty in Superfund Fraud Case

Charles Daniel Workman, an employee of Geo-Con, Inc., a Pennsylvania company, pleaded guilty in October 1991 to a charge of conspiracy to defraud the U.S. with respect to claims, in connection with the cleanup of a Superfund site at Bruin Lagoon, Butler County, Pennsylvania.

Another Geo-Con employee, Terry Lee Tebben, pleaded guilty in January 1992 to a count of making false statements. Tebben was sentenced in March to 2

months home detention and 2 years probation.

EPA funded a \$4 million contract between the U.S. Army and Geo-Con to clean up the lagoon, which was contaminated with, among other things, sulfuric and hydrochloric acid. The adjacent Bruin Oil Company had used the lagoon for disposal of wastes since the 1930's.

It was anticipated that the cleanup work would cause the emission of hazardous gases, including sulfur dioxide, creating a potential hazard not only to the Geo-Con employees but also to nearby residents.

The indictment alleged that Tebben used the finger of a rubber glove and grease to cover up the air monitors required by the contract, causing them to give false readings on the amount of hazardous gases being released, and thereby endangering public health and safety.

Another provision of the contract required Geo-Con to treat any water which became contaminated as a result of the cleanup. The company was to be reimbursed at a rate of \$.30 per gallon of water treated. Workman pumped air through the water metering system, leading to \$62,000 in false claims for reimbursement for water treated.

Missouri Man Admits Impersonation Attempt

Timothy Austin, an employee of a St. Louis, Missouri, corporation, pleaded guilty to one count of falsely claiming to be an EPA employee. Austin, identifying himself as an EPA employee, contacted the Gaithersburg, Maryland, office of a major engineering and construction company and demanded that the company provide him a listing of employees who had both nuclear engineering and wastewater treatment expertise. According to the

indictment, Austin intended to sell the listing to personnel recruiting companies, foreign espionage agents, and others.

City Clerk Pleads Guilty to Embezzling \$19,000

Betty Nagy, a clerk in the city Water Department in Chester, West Virginia, pleaded guilty to embezzling \$19,000 in cash bill payments received from Water Department customers. Nagy transferred money from a city account containing EPA grant funds to another account to conceal her embezzling activities.

The case was jointly investigated by the Federal Bureau of Investigation, the West Virginia State Police, and the EPA OIG.

**Description Of
Selected
Prosecutive And
Administrative
Actions
Concerning EPA
Employees**

The OIG investigates and reports information, allegations, and indications of possible wrongdoing or misconduct by EPA employees and persons or firms acting in an official capacity directly with EPA or through its grantees.

**EPA Secretary Pleads
Guilty to False
Claims**

A secretary in an EPA office in Arlington, Virginia, pleaded guilty in October 1991 to a charge that she stole \$1,616.48 through false claims for travel. According to the indictment, the secretary prepared 33 travel vouchers in the names of 7 employees in her office. She then forged the signatures of the travellers and the reviewing officials, added a statement authorizing her to pick up the claim, and then went to the Finance Office at EPA headquarters in Washington, D.C., where she received the money.

Section 4—Fraud Prevention and Resource Management Improvements

This section describes several activities of the Office of Inspector General to promote economy and efficiency and to prevent and detect fraud, waste, and abuse in the administration of EPA programs and operations. This section includes information required by statute, recommended by Senate report, or deemed appropriate by the Inspector General.

Review Of Legislation And Regulations

Section 4(a)(2) of the Inspector General Act of 1978, as amended, directs the Office of Inspector General to review existing and proposed legislation and regulations relating to Agency programs and operations to determine their effect on economy and efficiency and the prevention and detection of fraud and abuse. This semiannual reporting period, we reviewed 5 legislative and 67 regulatory items. The most significant items reviewed are summarized below.

Proposed Executive Order on Integrity and Efficiency in Federal Programs

We strongly support the President's concern for promoting integrity and efficiency, and the prevention and detection of fraud, waste, and abuse by establishing two councils of Federal Inspectors General. However, we believe that the role and status of the Federal Inspectors General could be diluted by the proposed Executive Order. Since the Presidentially-appointed Inspectors General are the majority of the Council, we recommended that they be listed directly after the chairperson, and that the Vice Chair of the PCIE should explicitly be one of the Presidentially-appointed Inspectors General.

We also suggested that the role of the Department of Justice in matters involving law enforcement be clarified to eliminate any ambiguities. We disagreed with the requirement for Council members to adhere to professional standards developed by the Councils. The Inspectors General, by statute, must adhere to the standards of the Comptroller General for audit work. Therefore, we recommended that the professional standards referred to specify that they relate only to non-audit work (investigations, inspections, administration).

Proposed Freedom of Information Act of 1991, S.1939

We believe that this bill is flawed and should be revised. The bill proposes the release of records or information not originally compiled for law enforcement purposes. We seriously disagreed with this limitation and suggested that the word "originally" be deleted. The Office of Inspector General has numerous examples of records or information not originally

compiled for law enforcement purposes, such as audit working papers, records of interviews, or analyses of information, which become part of investigative files used for law enforcement purposes. If this proposal was enacted, this information, which the OIG considers pre-decisional and not required to be released under the existing Freedom of Information Act, would have to be released.

Proposed Electronic Freedom of Information Act of 1991, S.1940

We disagreed with the requirement of this bill that would make an agency responsible for making a reasonable effort to provide records in electronic form requested by any person, even where such records are not usually maintained in such form. We believe that this could create significant unnecessary additional expense to an agency not equipped for such purposes, and may cause an agency to create records in the process of converting records from paper form to electronic form merely to comply with the statutory requirement.

We also disagreed with the requirement to meet expedited response schedules. The five day expedited schedule for responding to or denying access for a waiver creates the potential for unnecessary litigation. The requirement for strict adherence to schedules enforced by penalty payments does not consider the logistical problems of obtaining and reviewing geographically dispersed records. These potential costs and associated resources would significantly interfere with agencies performing their mission by requiring an unreasonable amount of attention and resources to respond to FOIA requests.

Proposed Policy Letter on Inherently Governmental Functions

We supported the Office of Federal Procurement Policy's proposal to prohibit the use of contracts for the performance of inherently governmental functions, such as conducting criminal investigations. We also agreed with the proposed enhanced degree of management control and oversight when contracting for functions that are not inherently governmental, but closely support the performance of functions such as budget preparation, reorganization, and planning.

We suggested that, once the policy letter is issued, the Agency may wish to develop more detailed guidance to assist its officials in deciding whether there has been an unacceptable transfer of official accountability to government contractors.

Suspension And Debarment Activities

EPA's policy is to do business only with contractors and grantees who are honest and responsible. EPA enforces this policy by suspending or debarring contractors or grantees from further EPA contracts or assistance if there has been a conviction of, or civil judgment for:

- *commission of a fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public contract or subcontract;*
- *violation of Federal or State antitrust statutes relating to the submission of offers;*
- *commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making a false statement, or receiving stolen property; or*
- *commission of any other offense indicating a lack of business integrity or business honesty that seriously and directly affects the present responsibility of a Government contractor or subcontractor.*

A contractor may also be debarred for violating the terms of a Government contract or subcontract, such as willful failure to perform in accordance with the terms of one or more contracts, or a history of failure to perform, or of unsatisfactory performance on one or more contracts. A contractor may also be debarred for any other cause of so serious or compelling a nature that it affects the present responsibility of the contractor. Thus, a contractor need not have committed fraud or been convicted of an offense to warrant being debarred. Debarments are to be for a period commensurate with the seriousness of the cause, but are generally not to exceed 3 years.

The effectiveness of the suspension and debarment (S&D) program has been enhanced by regulations that provide all Federal agencies a uniform system for debarring contractors from receiving work funded by Federal grants, loans, or cooperative agreements. The system, required by Executive Order 12549, provides that a nonprocurement debarment or suspension by one agency is effective in all agencies and requires the General Services Administration (GSA) to publish monthly a "List of Parties Excluded from Federal Procurement or Nonprocurement Programs." Formerly, a nonprocurement debarment was effective only in the programs administered by the debarring agency, and each agency maintained its own list. The EPA Grants Administration Division operates the S&D program at EPA. The OIG assists the EPA S&D program by providing information from audits, investigations, and engineering studies; and obtaining documents and evidence used in determining whether there is a cause for suspension or debarment.

The OIG's Suspension and Debarment Unit works with the Grants Administration Division to further educate and inform State and local governments and environmental interest groups about the effective use of suspensions and debarments.

Summary of Suspension and Debarment Activities

The following is a summary of S&D results achieved during this reporting period:

October 1, 1991 to
March 31, 1992

Cases completed:

• Suspensions	7
• Debarments	9
• Settlement	8
Total	24

The following are examples of suspension and debarment actions resulting from direct OIG involvement:

- Terry Lee Tebben and Charles Daniel Workman were suspended from working on Federal contracts and from participating in Federal assistance, loan, and benefit programs based on their indictment for fraudulent activity in connection with the cleanup of the Bruin Lagoon Superfund site in Butler County, Pennsylvania (see page 32).
- Cavour Yeh, a professor at the University of California at Los Angeles (UCLA), was indicted in August 1991, for allegedly participating in a scheme to defraud EPA, the Department of Defense (DOD), and the National Science Foundation (NSF) by submitting fraudulent time sheets to UCLA on various federally-funded research projects, and causing UCLA to unknowingly submit false claims to EPA, DOD, and NSF. Based on the indictment, EPA suspended Cavour Yeh, EMtec Engineering, Inc., his affiliate, and Richard Yeh, Victoria Hsia, Alan Hsia and Wei Li, the research employees hired

by Cavour Yeh, who were also indicted, from all Federal assistance, loan, and benefit programs. DOD had previously suspended all these parties from direct Federal procurement.

- EPA suspended American Coastal Industries, Inc. (ACI), Anthony Welters, ACI's president and sole shareholder, and other affiliated entities, based on information concerning alleged defective pricing practices on an EPA contract for personal computers and related products. ACI allegedly submitted defective cost or pricing data to EPA contracting officials negotiating change order pricing, and allegedly made an unauthorized product substitution to avoid a downward price adjustment.

- EPA proposed to debar American Management Systems, Inc. (AMS), and two of AMS's former employees, based on information concerning AMS's alleged participation in improper hiring practices and its alleged submission of false claims under two EPA contracts.

- An OIG investigation disclosed fraudulent activity and misconduct by Edward A. Kiela (also known as Edison T. Kiela), a former EPA employee, resulting in a loss to the Government in excess of \$9,000. Mr. Kiela engaged in on-site consultation work while being in a "sick leave" status at EPA, and used his EPA address, EPA fax, EPA telephone, and EPA computer in providing service as a consultant to the Southwestern Power Administration (SWPA), a Federal agency, in Tulsa, Oklahoma. The investigation also disclosed fraudulent overtime and compensatory time claims, personal long-distance calls charged on the FTS telephone system, and other personal use of a government computer. As a result of the OIG investigation,

EPA debarred Kiela from all Federal procurement and non-procurement programs for three years.

- Barker Steel Company, Waltham, Massachusetts, and its president, Robert B. Brack, were charged in U.S. District Court with conspiring to defraud the United States by allegedly using Rusco Steel Company as a "front company," so that certain expenditures would be credited to the Minority Business Enterprise program when they were not eligible, since they benefited Barker Steel Company. EPA suspended Barker Steel and Brack in July 1991. Barker Steel subsequently entered into a compliance agreement with EPA and agreed to be debarred from Federal assistance, loan and benefit programs and from all direct Federal procurement for 6 months. Brack resigned as president of Barker Steel Company.

- All Star Industries, Inc., and its former Vice President, Ronald S. Palmawere, were charged with conspiring to defraud the United States. The conspiracy consisted of a continuing agreement, understanding and concert of action among the defendants and co-conspirators to submit collusive, noncompetitive and rigged bids for pipe to be supplied under the cost-plus portion of contracts. EPA has debarred All Star Industries, Inc., and Palmawere for 3 years from participating in Federal procurement and non-procurement programs.

- Read Asbestos Removal, Inc., RAR Insulation Inc., and James Read were involved in altering National Asbestos Abatement Council (NAAC) accreditation cards. Read admitted to OIG investigators that he "whited out" the names and social security numbers of the actual recipients and had his secretary type in other names. The altered cards were submitted when attempting to obtain school

asbestos abatement work. As a result, James Read and both companies were debarred from participating in Federal procurement and non-procurement programs for 3 years.

- Dominic Nicassio, Inc. (DNI), Dominic Nicassio, Western Pennsylvania Minority Enterprises Inc. (WPME), and Eugene Minard all allegedly participated in a scheme to fraudulently obtain EPA-funded sewer construction contracts totalling millions of dollars by misrepresenting that WPME was a legitimate minority business enterprise. EPA debarred WPME and Minard for 3 years. In addition to their suspensions for 1 year, EPA debarred DNI and Dominic Nicassio for 2 additional years.

- In December 1991, EPA entered into a compliance agreement with Gary K. Ward to terminate his suspension, which EPA had taken in June 1991 for alleged violations of the Federal post-employment conflict of interest statute. Ward, a former EPA employee, is employed as a senior scientist by Enseco, Inc., a laboratory in EPA's contract laboratory program (CLP) which performs sample analyses for EPA's Superfund program. Ward agreed not to communicate with EPA about any claims Enseco may have under its CLP contracts with EPA concerning matters on which he was involved as an EPA employee, and to cooperate fully with Enseco and its parent company, Corning Lab Services, Inc., in implementing their contract compliance plan to ensure the integrity of contracts with EPA.

Congressional Testimony By The Inspector General

During this semiannual reporting period, the Inspector General (IG) testified three times before congressional committees on EPA's vulnerability to fraudulent, wasteful, abusive, and illegal practices by its contractors.

- In testifying before the Senate Committee on Governmental Affairs on March 2, 1992, the IG pointed out that many EPA managers involved over the years in contract management had encouraged a "hands off" environment in managing the Agency's contractors. The IG added that this environment (1) sacrificed cost efficiency and effectiveness in contract operations, (2) encouraged the bending or circumvention of sound contract procurement and management practices and regulations, (3) inappropriately replaced EPA staff with contractors for vulnerable activities, and (4) emphasized task completion over risks and costs to Agency programs. These problems were demonstrated by the IG's presentation of the results of our recent audits of EPA's mismanagement of its contracts with Computer Sciences Corporation (CSC).

- On March 4, 1992, the IG testified before the House Subcommittee on Oversight and Investigations, Committee on Energy and Commerce, on EPA's mismanagement of its contracts with CSC (see page 11 for details).

- Again testifying before the House Subcommittee on Oversight and Investigations, Committee on Energy and Commerce, on March 19, 1992, the IG discussed the OIG's audit at CH2M Hill, a major EPA contractor, as well as our February 1992 performance audit of EPA's

management of the Superfund Alternative Remedial Contracting Strategy (ARCS) contracts, which identified EPA concerns with CH2M Hill's performance as a government contractor (see page 40 for details on auditing of ARCS contracts).

Personnel Security Program

The personnel security program is one of the Agency's first-line defenses against fraud. The program uses background investigations and National Agency Checks and Inquiries to review the integrity of EPA employees and contractors. During this semiannual reporting period, the Personnel Security Staff reviewed 234 investigations. The following conditions were identified and administrative actions taken:

- 3 employees resigned rather than face possible disciplinary action for failure to list previous convictions for assault, claiming degrees not awarded, and failure to list previous terminations.
- 1 employee resigned pending administrative removal for falsifying his SF-171 by claiming a college degree not earned. The employee, based on the claimed degree, has served as an expert witness on many EPA cases.
- 1 contractor employee's access to Confidential Business Information was terminated because of failure to list a previous termination on the SF-86, Questionnaire for Sensitive Positions.
- 1 employee was found using multiple social security numbers to obtain credit. The information was referred to the Office of Inspector General of the Department of Health and Human Services, which accepted the matter for criminal investigation.
- 3 employees received oral reprimands for falsifying the SF-171, Application for Federal Employment, used to gain employment with EPA. One claimed a college degree not earned; the second failed to list convictions for writing bad checks and driving while

intoxicated; and the third failed to list a conviction for theft and termination from a previous job.

- 10 employees were permitted to submit corrected SF-171s for failure to list minor offenses.

President's Council On Integrity And Efficiency

The Office of Inspector General participates in the activities of the President's Council on Integrity and Efficiency (PCIE), which was established by Executive Order in March 1981 to attack fraud and waste, and to improve management in the Federal Government. The PCIE coordinates interagency activities involving common issues, and develops approaches and techniques to strengthen the effectiveness of the entire Inspector General community. The PCIE is headed by the Deputy Director, Office of Management and Budget (OMB), and includes the statutory Inspectors General and other key Federal officials.

During this reporting period, Inspector General Martin was a member of the PCIE Chief Financial Officers Act Task Force. The Task Force was formed, at the request of OMB, to provide a vehicle for the exchange of views and experiences in implementing the Act.

Staff members of the EPA OIG are participating in three of the seven projects undertaken by the Task Force. The three projects and their objectives are: (1) auditor assistance to management - to determine the amount and types of assistance to provide management in the preparation of financial statements and other related reports while still maintaining independence; (2) use of OIG staff versus independent public accountants to perform the financial statement audits required by the Act; (3) performance measures—to

develop standards for selecting performance measures to be included in annual reports. We have also assisted the financial statement audit policy project team by commenting on a policies and procedures handbook for use in performing financial statement audits. During June 1992 final reports on each of the projects will be submitted to OMB.

Committee On Integrity And Management Improvement

The Committee on Integrity and Management Improvement (CIMI) was established in 1984 by EPA Order 1130.1. The purpose of CIMI is to coordinate the Agency's effort to minimize the opportunities for fraud, waste, and mismanagement in EPA programs and to advise the Administrator on policies to improve the efficiency and effectiveness of EPA programs and activities. The Committee is composed of senior EPA program and regional officials and is chaired by the Inspector General.

Awareness Bulletin on Small Purchases

It is essential that EPA employees be aware of the policies and procedures governing small purchase acquisitions. Adequate planning, accurate descriptions, and open communications are the key factors in obtaining the services, supplies, or equipment needed for job performance. For these reasons, the CIMI developed an awareness bulletin to promote implementation of proper small purchase acquisition policies and procedures. In addition to providing a better understanding of the acquisition process, the bulletin was designed to clarify EPA policy regarding authorized and unauthorized small purchases and to make EPA employees, contractors and managers aware of actions that may delay small purchase acquisitions. The bulletin also suggests methods for transacting small purchases quickly and efficiently.

Travel Leaflet

The General Accounting Office, the Office of Management and Budget, congressional committees, and Inspectors General throughout the Government have reported on travel abuses and remedies to curb them. One effective way of addressing travel abuse is through employee awareness of the regulations governing travel and of the schemes and errors that result in travel abuses and mismanagement. Consequently, the CIMI developed a leaflet on travel for all EPA employees, since each employee is responsible for using travel funds in accordance with prescribed policy, to avoid unnecessary expense to the Government. Designed to make employees aware of actual and potential abuses, the leaflet highlights aspects of travel needing careful control and scrutiny.

Hotline Activities

The OIG Hotline Center opened 31 new cases and completed and closed 36 cases during the reporting period. Of the cases closed 7 resulted in environmental, prosecutive, or administrative corrective action, while 29 did not require action. Cases that did not have immediate validity due to insufficient information may be used to identify trends or patterns of potentially vulnerable areas for future review. The Hotline also referred 2,294 telephone callers to the appropriate program office, State agency, or other Federal agency for assistance.

The following is an example of corrective action taken as a result of information provided to the OIG Hotline Center:

- A complainant alleged that an EPA employee had abused the Federal Telecommunications System by accepting long distance telephone calls on a daily basis. A review of the complaint disclosed that the employee had accepted over \$400 in collect calls and used approximately 36 hours of Government time on those calls. Further investigation revealed that the employee had also submitted falsified travel authorizations for people in the office and had kept the money. As a result, the employee entered into a Pretrial Diversion Agreement which included forty hours of community service and restitution of \$2,021.74 to EPA. In addition, the employee was terminated from EPA.

Professional And Organizational Development

For the semiannual period ending March 31, 1992, we approved 425 training enrollments for a total of 932 days of training and participation in professional development seminars and conferences. Contract and in-house courses conducted by the OIG are summarized below.

OIG-Developed Courses

- *Detection and Prevention of Fraud.* Although this course was developed to prepare independent public accountants doing work for the EPA OIG to detect and refer possible instances of fraud to the OIG for criminal investigation, it also increases the awareness of EPA managers and supervisors. During this reporting period the course was presented once, to one of the OIG CPA contractors.
- *Superfund and the Role of the OIG.* This course was developed to provide OIG staffers with an understanding of the Superfund program and the role of the OIG in the program. The development of this course, coordinated by the OIG employee development specialist, was a combined effort of all three primary components of the OIG. The course consists of six units: (1) history of Superfund, (2) major concepts of the Superfund program, (3) Superfund program organizations and resources, (4) auditing cooperative agreements, (5) auditing Superfund contracts, and (6) internal (management) audits.

OIG Contracted Courses

- *Introduction to Government Auditing.* This course was designed to enhance the new auditor's ability to understand the requirements of Federal Government auditing and to provide the individual with the skills necessary to meet these requirements.
- *Behavioral Aspects of Government Auditing.* This course was designed for auditors, audit field supervisors, and audit managers who have contacts with personnel in organizations being audited; have contacts with affected organizations or individuals; or manage audit organizations. The course contains the basics of communication methods that are intended to make the audit work more productive for both auditor and auditee.
- *Contract Auditing.* This course was designed for auditors and audit supervisors who are responsible for the performance and review of contract audits.
- *Compliance Auditing/Questioned Costs.* The course analyzes policies, standards, and practices to enhance the auditor's ability to identify, document, and report questioned costs in a governmental audit and to participate in their resolution.

Total Quality Management

The Office of Inspector General fully supports and participates in EPA's commitment to Total Quality Management (TQM). During this reporting period, a cadre of 18 TQM facilitators was trained. Training of the OIG staff has begun, with a goal of providing all OIG employees a 1-day TQM awareness class by the end of the fiscal year.

Appendix 1—Reports Issued

THE INSPECTOR GENERAL ACT REQUIRES A LISTING, SUBDIVIDED ACCORDING TO SUBJECT MATTER, OF EACH AUDIT REPORT ISSUED BY THE OFFICE DURING THE REPORTING PERIOD AND FOR EACH AUDIT REPORT, WHERE APPLICABLE, THE DOLLAR VALUE OF QUESTIONED COSTS AND THE DOLLAR VALUE OF RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE.

Audit Control Number	Title	Final Report Issued	Questioned Costs			Recommended Efficiencies (Funds Be Put To Better Use)
			Ineligible Costs	Unsupported Costs	Unnecessary/Unreasonable Costs	
1. INTERNAL & MANAGEMENT ASSIGNMENTS						
<u>Administrator</u>						
E1SFG1-11-0015-2100237	SF FY90 ANNUAL REPORT - ACCURACY AND REASONABLENESS OF AGENCY REPORT	2/11/92				
<u>Assistant Administrator for Administration and Resources Management</u>						
E1XMG1-03-0338-2400016	RESTRICTIONS ON LOBBYING	1/31/92				
E1PMG1-13-0038-2400022	SECURITY & PROPERTY MANAGEMENT BRANCH REVIEW	3/12/92				
E1NME1-04-0169-2100295	EPA MANAGEMENT OF CSC CONTRACT	3/27/92				
E1SHD1-06-5054-2100292	AWARD & MANAGEMENT OF ERCS	3/27/92				
E1NMF1-15-0032-2100300	PCIE: ADP SUPPORT SERVICES CONTRACT MANAGEMENT	3/31/92				
E6AMG2-13-0039-2400003	REVIEW OF CARPET CLEANING AT EPA HEADQUARTERS	12/12/91				
<u>Assistant Administrator for Pesticides and Toxic Substances</u>						
E1EPG1-11-0028-2400032	GOOD LAB PRACTICES	3/31/92				
<u>Assistant Administrator for Solid Waste and Emergency Response</u>						
E1SGE2-03-0145-2100209	ARCS CONTRACTS CONSOLIDATED	2/ 3/92				
E1LLC1-05-0173-2100278	UST INVENTORY	3/19/92				
E1SFG1-15-5001-2400027	CERCLIS FOLLOW-UP	3/27/92				
E1SFG1-11-0015-2400033	SF FY90 ANNUAL REPORT - TIMELINESS	3/31/92				
E6ESP1-08-0037-2400029	IMPROPER CHARGES FOR RCRIS PILOT CONFERENCE	3/30/92	2,390			
<u>EPA Office of the Comptroller</u>						
E1RMG1-11-0031-2400013	FMFIA 1991 ACTIVITIES	1/10/92				
<u>Procurement Contracts Management Division</u>						
E1BMF1-11-0030-2100230	ADVISORY & ASSISTANCE SERVICE CONTRACTS	2/11/92				
E1SGA1-03-0054-2100200	ARCS CONTRACTS	2/ 3/92				
<u>Region 1</u>						
E1SHC0-01-0261-2100164	EPA'S EFFORTS TO RECOVER PRP	1/ 2/92				
E1SHG1-01-0216-2400005	UNANNOUNCED SITE VISIT - QUONSET POINT, RI	12/16/91				
E1SHF1-02-0132-2100063	UNANNOUNCED SITE VISIT-SOBELNJ	11/18/91				
<u>Region 2</u>						
E1SJC0-02-0303-2100268	RESPONSIBLE PARTY SEARCHES - REGION 2	3/17/92				
<u>Region 3</u>						
P6DWN0-03-0261-2300046	REVIEW OF BLUE PLAINS TREATMENT FACILITY	3/31/92	1,535,812	4,779,664		
<u>Region 4</u>						
E1SFG1-11-0015-2400030	SF FY90 ANNUAL REPORT - REGION 4 ACCOMPLISHMENTS	3/31/92				

Audit Control Number	Title		Final Report Issued	Questioned Costs			Recommended Efficiencies (Funds Be Put To Better Use)
				Ineligible Costs	Unsupported Costs	Unnecessary/Unreasonable Costs	
Region 5							
E1SFG1-11-0015-2400031	SF FY90 ANNUAL REPORT - REGION 5 ACCOMPLISHMENTS		3/31/92				
P6FJP1-05-0222-2400018	REVIEW OF MOBILE COMPANIES		2/18/92				
Region 7							
E1SJF1-07-0047-2100301	RESPONSIBLE PARTY SEARCHES - REGION 7		3/31/92				
TOTAL INTERNAL & MANAGEMENT REPORTS = 25				1,538,202	4,779,664		
2. CONSTRUCTION GRANT ASSIGNMENTS							
P2CWL9-01-0060-2100148	NEW LONDON	CT	12/26/91	203,756	117,556	0	
S2CWL0-01-0072-2100055	SOUTHBRIDGE	MA	11/ 8/91	106,829	0	0	
S2CWL9-01-0148-2100159	AYRE	MA	12/31/91	159,015	565,202	0	
S2CWL0-01-0109-2100293	LOWELL	MA	3/27/92	1,053,505	102,701	0	
TOTAL OF REGION 01 = 4				1,523,105	785,459	0	
E2CWM9-02-0255-2200003	WAVERLY VILLAGE	NY	11/15/91	176,620	28,194	0	
E2CWM9-02-0245-2200005	WESTCHESTER CO - MAMARONECK	NY	12/20/91	32,831	578,669	0	
E2CWM9-02-0365-2200006	CHESTER	NY	1/ 2/92	227,931	0	0	
E2CWM9-02-0289-2200007	CHITTENANGO	NY	1/15/92				
E2CWM0-02-0123-2200011	ALLEGANY	NY	3/ 9/92	69,386	913	0	
E2CWM0-02-0109-2200013	ELLENVILLE	NY	3/26/92	99,892	3,501	0	
E2FWP0-02-0155-2400014	PRASA	PR	1/13/92				
P2CWL0-02-0037-2100147	ONONDAGA COUNTY	NY	12/26/91	504,305	346	0	
P2CWL9-02-0252-2100150	WAYNE TOWNSHIP	NJ	12/27/91	174,660	550,951	0	
P2CWL9-02-0311-2100155	AMHERST	NY	12/31/91	4,433,158	2,046,157	0	
P2CWL0-02-0126-2100163	WARWICK	NY	1/ 2/92	190,527	0	0	
P2CWL9-02-0258-2100165	WAYNE TOWNSHIP	NJ	1/ 2/92	4,705,332	0	0	
P2CWL9-02-0257-2100205	SUFFERN	NY	1/30/92	290,069	3,309	0	
P2CWL0-02-0039-2100206	LIBERTY	NY	1/30/92	437,053	170,528	0	
P2CWL9-02-0031-2100241	MOODNA BASIN	NY	2/20/92				
P2CWL0-02-0174-2100291	GLENS FALLS	NY	3/26/92	1,537,669	13,952	0	
P2CWL9-02-0332-2100294	BATAVIA	NY	3/27/92	270,562	707	0	
TOTAL OF REGION 02 = 17				13,149,995	3,397,227	0	
E2CWM9-03-0090-2200014	LEOLA SEWER AUTHORITY	PA	3/31/92	170,247	182,259	0	
E2ATT1-03-0226-2400019	EARLY WARNING SRF	PA	3/ 5/92				
P2CWM7-03-0355-2200000	HOWARD CO DEPT PUB WORK	MD	10/ 9/91	86,674	56,202	0	
P2CWM7-03-0357-2200001	BALTIMORE COUNTY	MD	10/ 9/91	140,700	12,664	0	
P2CWM9-03-0314-2200004	GREEN VALLEY PSD	WV	12/16/91	188,200	41,672	0	
P2CWM9-03-0361-2200012	ST MARY'S METRO COMMISSION	MD	3/10/92	92,526	6,773	0	
P2CWN9-03-0262-2300007	PRINCE WILLIAM CO SERV AUTH	VA	10/28/91	601,963	73,402	0	
P2GWN9-03-0015-2300011	HARRISBURG SEWERAGE AUTH	PA	10/30/91	955,407	698,616	0	
TOTAL OF REGION 03 = 8				2,235,717	1,071,588	0	
E2CWM1-04-0421-2200008	TALLADEGA WATER WORKS SEWER	AL	1/16/92	113,424	0	0	
P2CWN9-04-0305-2300002	LAKELAND	FL	10/ 9/91	183,016	0	0	
TOTAL OF REGION 04 = 2				296,440	0	0	
P2CWP6-05-0298-2400004	W LAKE SUPERIOR SD	MN	12/12/91	6,446,691	125,126	0	
P2CWP8-05-0593-2400020	GROSSE ILLE	MI	3/ 9/92	96,498	293,018	0	
P2CWP9-05-0072-2400023	WASHTENAW CO DPW	MI	3/12/92	449,642	0	0	
P2CWP8-05-0585-2400028	KALAMAZOO	MI	3/27/92	63,797	69,984	0	
TOTAL OF REGION 05 = 4				7,056,628	488,128	0	
E2EWN1-06-0055-2300000	GARLAND	TX	10/ 9/91				
E2CWN0-06-0137-2300036	ROSWELL	NM	2/20/92	24,938	63,432	0	
P2CWN8-06-0258-2300001	LITTLE ROCK	AR	10/ 9/91	16,593	36,655	0	
P2CWN1-06-0133-2300038	CORPUS CHRISTI	TX	2/21/92	57,026	23,191	0	
TOTAL OF REGION 06 = 4				98,557	123,278	0	

Audit Control Number	Title		Final Report Issued	Questioned Costs			Recommended Efficiencies (Funds Be Put To Better Use)
				Ineligible Costs	Unsupported Costs	Unnecessary/Unreasonable Costs	
P2CWN9-07-0092-2300029	OMAHA,	NB	1/15/92	558,113	0	0	
TOTAL OF REGION 07 = 1				558,113	0	0	
E2CWM0-08-0033-2200009	MISSOULA	MT	2/11/92	1,808	0	0	
E2BWN0-08-0108-2300021	PUEBLO	CO	12/13/91	272,344	0	0	
E2AWT1-08-0087-2400015	IDAHO SPRINGS	CO	1/16/92				111,000
TOTAL OF REGION 08 = 3				274,152	0	0	111,000
E2CWN9-09-0090-2300022	RENO, CITY OF	NV	12/23/91	268,582	0	1,051,547	
E2CW*8-09-0162-2300040	PHOENIX, CITY OF	AZ	3/ 5/92	258,310	0	0	
P2CW*8-09-0021-2100298	PRESCOTT, CITY OF	AZ	3/30/92	109,222	0	0	
P2CWN0-09-0031-2300017	PINETOP LAKESIDE SD	AZ	12/ 4/91	0	0	2,453,357	
S2CWN9-09-0172-2200002	SAN MARCOS CWD	CA	10/24/91	199,118	0	0	
S2CWN9-09-0064-2300030	NOVATO SAN DIST	CA	1/28/92	461,053	0	0	
S2CWN9-09-0254-2300031	SAN JOSE, CITY OF	CA	1/28/92	1,844,775	0	0	
S2CWN9-09-0040-2300034	SOUTH BAYSIDE SYSTEM AUTH	CA	2/11/92	197,627	0	0	
S2CWN1-09-0228-2300044	LOS ANGELES, CITY OF	CA	3/13/92	1,196,237	0	6,709,398	
TOTAL OF REGION 09 = 9				4,534,924	0	10,214,302	
E2AWP2-10-0002-2400024	NPDES PERMIT	AK	3/12/92				
P2CW*7-10-0104-2100303	OLYMPIA, CITY OF	WA	3/31/92	415,655	103,906	0	
P2CW*7-10-0086-2300018	POCATELLO, CITY OF	ID	12/ 4/91	251,487	0	0	
TOTAL OF REGION 10 = 3				667,142	103,906	0	
TOTAL CONSTRUCTION GRANT REPORTS			= 55	30,394,773	5,969,586	10,214,302	111,000
3. OTHER GRANT ASSIGNMENTS							
G3HVK1-01-0233-2500001	PORTLAND WATER DIST.	ME	10/ 2/91	0	0	0	
G3HVK2-01-0052-2500203	RI CLEAN WATER PROTECTION	RI	12/ 2/91	0	0	0	
G3HVK2-01-0055-2500225	CT CLEAN WATER FUND-SRF	CT	12/ 5/91	0	0	0	
G3HVK2-01-0054-2500226	ME MUNICIPAL BOND BANK-SRF	ME	12/ 5/91	0	0	0	
G3HVK2-01-0068-2500254	PLYMOUTH	MA	12/18/91	0	0	0	
G3HVK2-01-0080-2500406	CT HAZARDOUS WASTE MGMT. SVSCT		1/15/92	0	0	0	
G3HVK2-01-0073-2500407	LENOX	MA	1/15/92	0	0	0	
G3HVK2-01-0086-2500427	ST. JOHNSBURY	VT	1/23/92	0	0	0	
G3HVK2-01-0087-2500428	WESTBOROUGH	MA	1/23/92	0	0	0	
G3HVK2-01-0088-2500429	MA WATER POLLUTION ABATEMENTMA		1/23/92	0	0	0	
G3HVK2-01-0122-2500462	DOVER	NH	2/20/92	0	0	0	
G3HVK2-01-0124-2500468	PRESQUE ISLE SEWER DISTRICT	ME	2/24/92	0	0	0	
G3HVK2-01-0123-2500505	WALLINGFORD	CT	2/28/92	0	0	0	
G3HVK2-01-0125-2500588	NORTH HAVEN	CT	3/16/92	0	0	0	
G3HVK2-01-0126-2500589	NH RESOURCE RECOVERY ASSOC.	NH	3/16/92	0	0	0	
G3HVK2-01-0127-2500628	HOWLAND	ME	3/20/92	0	0	0	
N3HVK1-01-0249-2500002	SOUTHEASTERN REG. PLANNING	MA	10/ 2/91	0	0	0	
N3HVK1-01-0248-2500003	SOUTHEASTERN REG. PLANNING	MA	10/ 2/91	0	0	0	
N3HVK1-01-0267-2500196	LEICESTER WATER SUPPLY DIST.	MA	11/26/91	0	0	0	
N3HVK1-01-0164-2500204	MONTAGUE	MA	12/ 2/91	0	0	0	
N3HVK1-01-0266-2500227	MASSACHUSETTS, STATE OF	MA	12/ 6/91	0	0	0	
N3HVK2-01-0069-2500255	GREATER PORTLAND COUNCIL	ME	12/18/91	0	0	0	
N3HVK1-01-0245-2500259	CHATHAM	MA	12/20/91	0	0	0	
N3HVK1-01-0247-2500346	PIONEER VALLEY PLANN. COM	MA	1/ 2/92	0	0	0	
N3HVK2-01-0081-2500408	CT DEPT OF HEALTH SERVICES	CT	1/15/92	0	0	0	
N3HVK1-01-0129-2500425	METRO AREA PLNG. COUN.	MA	1/21/92	0	0	0	
N3HVK1-01-0224-2500426	WATERBURY	CT	1/21/92	0	0	0	
N3HVK2-01-0140-2500574	CENTRAL MASS. REGIONAL PLAN	MA	3/11/92	0	0	0	
N3HVK2-01-0071-2500626	MANCHESTER	NH	3/20/92	0	0	0	
N3HVK2-01-0139-2500627	STRAFFORD REGIONAL PLANNING	NH	3/20/92	0	0	0	
TOTAL OF REGION 01 = 30							
C3HVK2-02-0061-2500456	BINGHAMTON	NY	2/13/92	0	0	0	
G3HVK1-02-0151-2500041	BUFFALO SA	NY	10/23/91	0	0	0	
G3HVK1-02-0152-2500042	CASTLETON-ON-HUDSON	NY	10/23/91	0	0	0	
G3HVK2-02-0034-2500200	MANASQUAN RIVER RSA	NJ	12/ 2/91	0	0	0	
G3HVK2-02-0035-2500232	THERESA	NY	12/ 9/91	0	0	0	
G3HVK2-02-0038-2500246	MIDDLETOWN	NY	12/16/91	0	0	0	
G3HVK2-02-0040-2500348	ALEXANDRIA	NY	1/ 3/92	0	0	0	
G3HVK2-02-0045-2500360	SALEM	NJ	1/ 3/92	0	0	0	

Audit Control Number	Title		Final Report Issued	Questioned Costs			Recommended Efficiencies (Funds Be Put To Better Use)
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G3HVK2-02-0046-2500363	HUNTINGTON	NY	1/ 6/92	0	0	0	
G3HVK2-02-0047-2500376	HUNTINGTON	NY	1/ 7/92	0	0	0	
G3HVK2-02-0049-2500413	DELAWARE RIVER BASIN COMM	NJ	1/15/92	0	0	0	
G3HVK2-02-0051-2500419	WOODBURY	NY	1/17/92	0	53,976	0	
G3HVK2-02-0054-2500420	BETHEL	NY	1/17/92	0	0	0	
G3HVK2-02-0055-2500423	CUBA	NY	1/21/92	0	0	0	
G3HVK2-02-0056-2500424	CUBA	NY	1/21/92	0	0	0	
N3HVK1-02-0127-2500037	NEW YORK STATE	NY	10/23/91	0	0	0	
N3HVK1-02-0112-2500038	SENECA NATION OF INDIANS	NY	10/23/91	0	0	0	
N3HVK1-02-0111-2500039	ST REGIS MOHAWK TRIBE	NY	10/23/91	0	0	0	
N3HVK2-02-0016-2500040	AMSTERDAM	NY	10/23/91	0	0	0	
N3HVK2-02-0018-2500055	VIRGIN ISLANDS	VI	10/24/91	0	0	0	
N3HVK2-02-0025-2500056	CHAUTAUQUA COUNTY	NY	10/28/91	0	0	0	
N3HVK2-02-0014-2500104	MONROE COUNTY	NY	11/ 6/91	0	0	0	
N3HVK0-02-0322-2500105	NEW YORK CITY	NY	11/ 6/91	0	0	0	
N3HVK1-02-0119-2500106	NEW YORK CITY	NY	11/ 6/91	0	0	0	
N3HVK1-02-0121-2500132	UNIV OF PUERTO RICO	PR	11/15/91	0	0	0	
N3HVK2-02-0013-2500201	WESTCHESTER COUNTY	NY	12/ 2/91	0	0	0	
N3HVK2-02-0028-2500202	NATIONAL URBAN LEAGUE	NY	12/ 2/91	0	0	0	
N3HVK1-02-0145-2500347	OSWEGO	NY	1/ 3/92	0	0	0	
N3HVK2-02-0026-2500411	ROCKLAND COUNTY	NY	1/15/92	0	0	0	
N3HVK2-02-0050-2500422	ESSEX COUNTY	NJ	1/21/92	0	0	0	
N3HVK2-02-0037-2500448	SUFFOLK COUNTY	NY	2/10/92	0	0	0	
N3HVK2-02-0066-2500457	NORWICH	NY	2/14/92	0	0	0	
N3HVK2-02-0067-2500471	MIDDLESEX COUNTY	NJ	2/25/92	0	0	0	
N3HVK2-02-0065-2500472	SCHAGHTICOKE	NY	2/25/92	0	0	0	
N3HVK2-02-0073-2500661	BURLINGTON COUNTY	NJ	3/26/92	0	0	0	
TOTAL OF REGION 02 = 35				0	53,976	0	
C3HVK1-03-0313-2500016	ANNE ARUNDEL COUNTY	MD	10/ 9/91	0	0	0	
C3HVK2-03-0183-2500391	VA STATE WATER CONTROL BOARDVA		1/14/92	0	58,657	0	
C3HVK2-03-0197-2500417	VA RESOURCES AUTHORITY	VA	1/16/92	0	0	0	
C3HVK2-03-0227-2500469	SUSSEX COUNTY	DE	2/24/92	0	0	0	
G3HVK1-03-0324-2500010	STROUD TOWNSHIP	PA	10/ 9/91	0	0	0	
G3HVK2-03-0051-2500044	RIDGELY	MD	10/23/91	0	0	0	
G3HVK2-03-0052-2500045	BRUNSWICK	MD	10/23/91	0	0	0	
G3HVK2-03-0057-2500046	UPPER GWYNEDD-TOWAMENCIN MA	PA	10/23/91	0	0	0	
G3HVK2-03-0058-2500047	TOWANDA MUNICIPAL AUTHORITY	PA	10/23/91	0	0	0	
G3HVK2-03-0064-2500049	DUBLIN BOROUGH AUTHORITY	PA	10/23/91	0	0	0	
G3HVK1-03-0017-2500107	MARIANNA-WEST BETHLEHEM	PA	11/ 6/91	0	0	0	
G3HVK2-03-0087-2500110	HURLOCK	MD	11/ 6/91	0	0	0	
G3HVK2-03-0089-2500111	SUSQUEHANNA RIVER BASIN	PA	11/ 6/91	0	0	0	
G3HVK2-03-0090-2500128	GRANTSVILLE	MD	11/14/91	0	0	0	
G3HVK2-03-0176-2500377	NATIONAL ASSOC ATTORNEYS GENDC		1/ 7/92	0	0	0	
G3HVK1-03-0321-2500378	WYSOX TOWNSHIP	PA	1/ 7/92	35,169	0	0	
G3HVK2-03-0172-2500379	CANTON AREA SCHOOL DISTRICT	PA	1/ 7/92	0	0	0	
G3HUK2-03-0173-2500380	CHESAPEAKE RESEARCH CONSORT.MD		1/ 7/92	0	0	0	
G3HVK2-03-0174-2500381	GREATER GREENSBURG SEWAGE	PA	1/ 7/92	0	0	0	
G3HVK2-03-0201-2500437	PHILLIPSBURG-OSCEOLA SCHOOL	PA	1/28/92	0	0	0	
G3HVK2-03-0199-2500438	GRANTSVILLE	MD	1/29/92	0	0	0	
G3HVK1-03-0073-2500440	PHILLIPSBURG-OSCEOLA SCHOOL	PA	1/29/92	0	0	0	
G3HVK2-03-0222-2500460	FAIRCHANCE-GEORGES MSA	PA	2/19/92	0	0	0	
G3HVK2-03-0228-2500470	SNYDER CO.CONSERVATION DIST.PA		2/25/92	0	0	0	
G3HVK2-03-0238-2500552	DELMAR TOWN OF	MD	3/ 4/92	0	0	0	
G3HVK2-03-0239-2500554	DELMAR TOWN OF	MD	3/ 4/92	0	0	0	
G3HVK2-03-0267-2500577	HARRISBURG SCHOOL DISTRICT	PA	3/12/92	0	0	0	
G3HVK2-03-0268-2500578	INTERSTATE COM POTOMAC RIVERMD		3/12/92	0	0	0	
G3HVK2-03-0269-2500579	WASHINGTON SUBURBAN SANITARYDC		3/12/92	0	0	0	
G3HVK2-03-0287-2500655	GARRETT CO BD OF EDUCATION	MD	3/24/92	56,177	0	0	
G3HVK2-03-0286-2500656	TAZWELL COUNTY	VA	3/24/92	0	0	0	
N3HVK1-03-0308-2500009	AMERICAN STATISTICAL ASSN	VA	10/ 9/91	0	0	0	
N3HVK1-03-0307-2500011	AMERICAN STATISTICAL ASSN	VA	10/ 9/91	0	0	0	
N3HVK1-03-0309-2500012	AMERICAN ASSN ADV OF SCI	DC	10/ 9/91	0	0	0	
N3HVK0-03-0342-2500013	FREDERICK COUNTY 6/89	MD	10/ 9/91	0	0	0	
N3HVK1-03-0235-2500014	WILMINGTON CITY OF	DE	10/ 9/91	0	0	0	
N3HVK1-03-0310-2500015	PA COMMONWEALTH OF	PA	10/ 9/91	0	0	0	
N3HVK2-03-0079-2500076	WEST VIRGINIA STATE	WV	10/31/91	0	0	0	
N3HVK1-03-0094-2500108	MARYLAND STATE OF	MD	11/ 6/91	0	0	0	
N3HVK1-03-0237-2500109	MARYLAND STATE OF	MD	11/ 6/91	0	0	0	
N3HUK0-03-0209-2500439	NATIONAL COUNCIL SENIOR	DC	1/29/92	0	0	0	
N3HVK1-03-0392-2500660	VA DEPARTMENT OF EDUCATION	VA	3/26/92	0	0	0	
N3HVK2-03-0221-2500662	ALLEGHENY COUNTY	PA	3/26/92	0	0	0	
N3HVK1-03-0086-2500663	ALEXANDRIA CITY OF	VA	3/26/92	0	0	0	
N3HVK2-03-0169-2500664	ALEXANDRIA CITY OF	VA	3/26/92	0	0	0	

Audit Control Number	Title		Final Report Issued	Questioned Costs			Recommended Efficiencies (Funds Be Put To Better Use)
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N3HVJ1-03-0278-2500665	VA DEPT OF CONSERVATION	VA	3/26/92	0	0	0	
N3HVJ1-03-0395-2500666	VA DEPARTMENT OF AGRICULTURE	VA	3/26/92	0	0	0	
N3HVK1-03-0179-2500667	EMMITSBURG TOWN OF	MD	3/26/92	0	0	0	
TOTAL OF REGION 03 = 48				91,346	58,657	0	
C3HVK1-04-0401-2500026	COLUMBIA	SC	10/17/91	0	0	0	
C3HVK1-04-0405-2500028	COBB COUNTY	GA	10/18/91	0	0	0	
C3HVJ1-04-0433-2500134	MONTGOMERY COUNTY	AL	11/15/91	0	0	0	
C3HVK1-04-0534-2500248	DEKALB COUNTY	GA	12/17/91	0	0	0	
C3HVK2-04-0105-2500449	GREENSBORO	NC	2/10/92	0	0	0	
C3HVK2-04-0081-2500459	ATLANTA	GA	2/19/92	0	0	0	
C3HVK2-04-0156-2500616	NASHVILLE & DAVIDSON COUNTY	TN	3/19/92	0	0	0	
C3HVK2-04-0249-2500645	FT. LAUDERDALE	FL	3/23/92	0	0	0	
C3HVK2-04-0272-2500670	TALLAHASSEE	FL	3/31/92	0	0	0	
C3HVK2-04-0277-2500671	LEXINGTON-FAYETTE COUNTY	KY	3/31/92	0	0	0	
G3HVK1-04-0398-2500017	SC STATE BUDGET & CONTROL	BDSC	10/15/91	0	0	0	
G3HVK1-04-0360-2500018	PELAHATCHIE	MS	10/15/91	0	0	0	
G3HVK1-04-0351-2500019	CITRONELLE UTILITIES BOARD	AL	10/15/91	0	0	0	
G3HVK1-04-0383-2500024	METTER	GA	10/17/91	0	0	0	
G3HVK1-04-0393-2500025	LARGO	FL	10/17/91	0	0	0	
G3HVK1-04-0173-2500027	LEIGHTON	AL	10/18/91	0	0	0	
G3HVK1-04-0379-2500031	PUNTA GORDA	FL	10/18/91	0	0	0	
G3HVK1-04-0258-2500077	MONROE	GA	10/31/91	0	0	0	
G3HVK1-04-0458-2500078	MONROE	GA	10/31/91	0	0	0	
G3HVK1-04-0259-2500079	MILTON	FL	10/31/91	0	0	0	
G3HVK1-04-0365-2500085	COOPER CITY	FL	11/ 1/91	0	0	0	
G3HVK1-04-0404-2500092	PAHOKEE	FL	11/ 4/91	0	0	0	
G3HVK1-04-0357-2500093	SARASOTA	FL	11/ 5/91	0	0	0	
G3HVK1-04-0407-2500133	BRIGHTON	TN	11/15/91	0	0	0	
G3HVK1-04-0367-2500135	OZARK UTILITIES BOARD	AL	11/15/91	0	0	0	
G3HVK1-04-0316-2500139	CLIO	SC	11/20/91	0	0	0	
G3HVK1-04-0392-2500140	WARNER ROBBINS	GA	11/20/91	0	0	0	
G3HVK1-04-0447-2500141	CULLMAN	AL	11/20/91	0	0	0	
G3HVK1-04-0452-2500142	BAXTER	TN	11/20/91	0	0	0	
G3HVK1-04-0450-2500143	BAXTER	TN	11/20/91	0	0	0	
G3HVK1-04-0409-2500197	BRUCETON	TN	11/29/91	0	0	0	
G3HVK1-04-0461-2500205	CHICKAMAUGA	GA	12/ 2/91	0	0	0	
G3HVK1-04-0475-2500206	EAST RIDGE	TN	12/ 2/91	0	0	0	
G3HVK1-04-0471-2500207	DRESDEN	TN	12/ 2/91	0	0	0	
G3HVK1-04-0449-2500208	SOUTH PITTSBURG	TN	12/ 3/91	0	0	0	
G3HVK1-04-0427-2500209	CORNERSVILLE	TN	12/ 3/91	0	0	0	
G3HVK1-04-0408-2500210	BRUCETON	TN	12/ 3/91	0	0	0	
G3HVK1-04-0451-2500211	BAXTER	TN	12/ 3/91	0	0	0	
G3HVK1-04-0463-2500212	CAMDEN	TN	12/ 3/91	0	0	0	
G3HVK1-04-0208-2500213	CLIO	SC	12/ 4/91	0	0	0	
G3HVK1-04-0462-2500214	CAMDEN	TN	12/ 4/91	0	0	0	
G3HVK1-04-0209-2500216	CLIO	SC	12/ 4/91	0	0	0	
G3HVK1-04-0448-2500217	SOUTH PITTSBURG	TN	12/ 4/91	0	0	0	
G3HVK1-04-0472-2500218	ERIN	TN	12/ 4/91	0	0	0	
G3HVK1-04-0210-2500219	CLIO	SC	12/ 4/91	0	0	0	
G3HVK1-04-0468-2500223	MIDDLETON	TN	12/ 5/91	0	0	0	
G3HVK1-04-0467-2500224	MIDDLETON	TN	12/ 5/91	0	0	0	
G3HVK1-04-0492-2500234	ANNISTON WWSB	AL	12/10/91	0	0	0	
G3HVK2-04-0053-2500257	FAIRVIEW	TN	12/20/91	0	0	0	
G3HVK2-04-0036-2500260	FAIRVIEW	TN	12/23/91	0	0	0	
G3HVK1-04-0529-2500261	MAXEY FLATS CONCERNED CITIZEN	ZEKY	12/23/91	0	0	0	
G3HVK2-04-0084-2500262	WARTBURG	TN	12/23/91	0	0	0	
G3HVK1-04-0493-2500269	TALLADEGA	AL	12/26/91	0	0	0	
G3HVK1-04-0470-2500270	FAYETTEVILLE	TN	12/26/91	0	0	0	
G3HVK1-04-0469-2500271	FAYETTEVILLE	TN	12/26/91	0	0	0	
G3HVK2-04-0070-2500272	WESTERN CAROLINA REGIONAL	SASC	12/26/91	0	0	0	
G3HVK1-04-0515-2500273	TENNESSEE RIDGE	TN	12/26/91	0	0	0	
G3HVK1-04-0518-2500274	TRIMBLE	TN	12/26/91	0	0	0	
G3HVK1-04-0531-2500276	TROY	TN	12/26/91	0	0	0	
G3HVK1-04-0535-2500288	BAILEYTON	TN	12/26/91	0	0	0	
G3HVK1-04-0536-2500290	BAILEYTON	TN	12/26/91	0	0	0	
G3HUK2-04-0066-2500291	ENVIROSOUTH INC.	AL	12/26/91	0	0	0	
G3HVK2-04-0037-2500318	FAIRVIEW	TN	12/27/91	0	0	0	
G3HVK2-04-0025-2500319	MEDINA	TN	12/27/91	0	0	0	
G3HVK2-04-0038-2500320	WARTBURG	TN	12/27/91	0	0	0	
G3HVK2-04-0098-2500321	CELINA	TN	12/27/91	0	0	0	
G3HVK2-04-0087-2500354	HOKES BLUFF SEWER BOARD	AL	1/ 3/92	0	0	0	
G3HVK2-04-0068-2500355	SALEMBURG	NC	1/ 3/92	0	0	0	
G3HVK2-04-0052-2500356	GRAND STRAND WATER & SEWER	SC	1/ 3/92	0	0	0	

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G3HVK2-04-0091-2500357	MCMINNVILLE	TN	1/ 3/92	0	0	0	
G3HVK2-04-0021-2500358	NEW BERN	TN	1/ 3/92	0	0	0	
G3HVK2-04-0020-2500359	NEW BERN	TN	1/ 3/92	0	0	0	
G3HVK2-04-0050-2500361	LOUISVILLE	MS	1/ 3/92	0	0	0	
G3HVK2-04-0032-2500362	DAWSON SPRINGS WATER & SEWERKY		1/ 3/92	0	0	0	
G3HVK2-04-0022-2500382	SOUTH FULTON	TN	1/ 8/92	0	0	0	
G3HVK2-04-0023-2500383	SOUTH FULTON	TN	1/ 8/92	0	0	0	
G3HVK1-04-0506-2500384	MARTIN	TN	1/10/92	0	0	0	
G3HVK1-04-0505-2500386	MARTIN	TN	1/10/92	0	0	0	
G3HVK2-04-0093-2500387	MCMINNVILLE	TN	1/10/92	0	0	0	
G3HVK2-04-0054-2500390	SMITHVILLE	TN	1/10/92	0	0	0	
G3HVK2-04-0090-2500403	SOUTH FULTON	TN	1/15/92	0	0	0	
G3HVK1-04-0538-2500404	GREENBRIER	TN	1/15/92	0	0	0	
G3HVK1-04-0539-2500405	GREENBRIER	TN	1/15/92	0	0	0	
G3HVK2-04-0092-2500414	MCMINNVILLE	TN	1/16/92	0	0	0	
G3HVK2-04-0024-2500432	MEDINA	TN	1/28/92	0	0	0	
G3HVK2-04-0064-2500433	CLEVELAND UTILITIES	TN	1/28/92	0	0	0	
G3HVK2-04-0082-2500434	CARROLLTON	GA	1/28/92	0	0	0	
G3HUK2-04-0083-2500435	ENVIROSOUTH, INC.	AL	1/28/92	0	0	0	
G3HVK2-04-0132-2500436	GREENVILLE WATER WORKS &	AL	1/28/92	0	0	0	
G3HVK2-04-0100-2500441	BUNCOMBE SEWERAGE DISTRICT	NC	2/ 4/92	0	0	0	
G3HVK2-04-0108-2500442	GEORGETOWN COUNTY W & SD	SC	2/ 4/92	0	0	0	
G3HVK2-04-0089-2500443	LOUISVILLE-JEFFERSON CO. MSDKY		2/ 4/92	0	0	0	
G3HVK2-04-0103-2500463	ATHENS UTILITIES BOARD	TN	2/20/92	0	0	0	
G3HVK2-04-0199-2500464	CITRONELLE UTILITIES BOARD	AL	2/20/92	0	0	0	
G3HVK2-04-0086-2500465	CITRONELLE UTILITY BOARD	AL	2/20/92	0	0	0	
G3HVK2-04-0101-2500467	ROCKY MOUNT	NC	2/21/92	0	0	0	
G3HVK2-04-0126-2500521	ROBERSONVILLE	NC	3/ 3/92	0	0	0	
G3HVK2-04-0131-2500522	LEXINGTON	NC	3/ 3/92	0	0	0	
G3HVK2-04-0122-2500523	ARDMORE WATER & SEWER SYSTEMAL		3/ 3/92	0	0	0	
G3HVK2-04-0166-2500524	HARRISON CO. WASTEWATER	MS	3/ 3/92	96,000	0	0	
G3HVK2-04-0121-2500527	SACRAMENTO	KY	3/ 3/92	0	0	0	
G3HVK2-04-0125-2500533	TRYON	NC	3/ 4/92	0	0	0	
G3HVK2-04-0197-2500534	NEW JOHNSONVILLE	TN	3/ 4/92	0	0	0	
G3HVK2-04-0153-2500535	WEST MELBOURNE	FL	3/ 4/92	0	0	0	
G3HVK2-04-0172-2500536	GASTONIA	NC	3/ 4/92	0	0	0	
G3HVK2-04-0152-2500537	CORNERSVILLE	TN	3/ 4/92	0	0	0	
G3HVK2-04-0196-2500538	MANCHESTER	TN	3/ 4/92	0	0	0	
G3HVK2-04-0198-2500539	NEW JOHNSONVILLE	TN	3/ 4/92	0	0	0	
G3HVK2-04-0185-2500540	GADSEN WATER WORKS & SEWER	AL	3/ 4/92	0	0	0	
G3HVK2-04-0187-2500541	BEAVER DAM	KY	3/ 4/92	0	0	0	
G3HVK2-04-0165-2500542	GADSDEN WATER WORKS & SEWER	AL	3/ 4/92	0	0	0	
G3HVK2-04-0149-2500543	OXFORD	NC	3/ 4/92	0	0	0	
G3HVK2-04-0220-2500546	GREENBRIAR	TN	3/ 4/92	0	0	0	
G3HVK2-04-0171-2500547	BLOWING ROCK	NC	3/ 4/92	0	0	0	
G3HVK2-04-0158-2500548	AHOSKIE	NC	3/ 4/92	0	0	0	
G3HVK2-04-0189-2500549	GEORGETOWN COUNTY W & SD	SC	3/ 4/92	0	0	0	
G3HVK2-04-0224-2500553	CENTRAL CITY WATER & SEWER	KY	3/ 4/92	0	0	0	
G3HVK2-04-0173-2500555	GASTONIA	NC	3/ 4/92	0	0	0	
G3HVK2-04-0150-2500557	NEW BERN	NC	3/ 5/92	0	0	0	
G3HVK2-04-0170-2500558	BRUNSWICK	GA	3/ 5/92	0	0	0	
G3HVK2-04-0124-2500559	TRYON	NC	3/ 5/92	0	0	0	
G3HVK2-04-0161-2500567	KY INFRASTRUCTURE AUTHORITY	KY	3/ 6/92	0	0	0	
G3HVK2-04-0186-2500568	BEAVER DAM	KY	3/ 6/92	0	0	0	
G3HVK2-04-0190-2500569	AL WATER POLLUTION CONTROL	AL	3/ 6/92	0	0	0	
G3HVK2-04-0175-2500600	PRINCETON	NC	3/17/92	0	0	0	
G3HVK2-04-0206-2500601	GREENVILLE WW & SB	AL	3/17/92	0	0	0	
G3HVK2-04-0179-2500603	TARBORO	NC	3/17/92	0	0	0	
G3HVK2-04-0207-2500605	IRVINGTON	KY	3/17/92	0	0	0	
G3HVK2-04-0239-2500606	FLORENCE	AL	3/17/92	0	0	0	
G3HVK2-04-0178-2500607	TARBORO	NC	3/17/92	0	0	0	
G3HVK2-04-0191-2500608	LAUREL	MS	3/17/92	0	0	0	
G3HVK2-04-0204-2500611	FAYETTEVILLE	NC	3/18/92	0	0	0	
G3HVK2-04-0176-2500615	SCOTLAND NECK	NC	3/19/92	0	0	0	
G3HVK2-04-0169-2500617	PILOT MOUNTAIN	NC	3/19/92	0	0	0	
G3HVK2-04-0208-2500618	IRVINGTON	KY	3/19/92	0	0	0	
G3HVK2-04-0244-2500623	LARGO	FL	3/20/92	0	0	0	
G3HVK2-04-0123-2500624	SPARTANBURG SANITARY SEWER	SC	3/20/92	0	0	0	
G3HVK2-04-0217-2500625	PORT ORANGE	FL	3/20/92	0	0	0	
G3HVK2-04-0184-2500630	VENICE	FL	3/20/92	0	0	0	
G3HVK2-04-0215-2500633	POPE	MS	3/20/92	0	0	0	
G3HVK2-04-0214-2500634	POPE	MS	3/20/92	0	0	0	
G3HVK2-04-0216-2500635	OZARK UTILITIES BOARD	AL	3/20/92	0	0	0	
G3HVK2-04-0221-2500636	FULTON	KY	3/20/92	0	0	0	
G3HVK2-04-0226-2500638	LINDEN	TN	3/20/92	0	0	0	

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Audit Control Number	Title		Final Report Issued	Questioned Costs			Recommended Efficiencies (Funds Be Put To Better Use)
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G3HVK2-04-0209-2500640	MCMINNVILLE	TN	3/23/92	0	0	0	
G3HVK2-04-0251-2500641	CAMDEN	AL	3/23/92	0	0	0	
G3HVK2-04-0252-2500642	CAMDEN	AL	3/23/92	0	0	0	
G3HVK2-04-0275-2500669	COLLIER COUNTY	FL	3/31/92	0	0	0	
G3HVK2-04-0276-2500672	JASPER WW & SEWER BOARD	AL	3/31/92	0	0	0	
N3HVK1-04-0128-2500029	CAMDEN	AL	10/18/91	0	0	0	
N3HVK1-04-0117-2500030	ANDALUSIA	AL	10/18/91	0	0	0	
N3HVK1-04-0213-2500083	EDENTON	NC	11/ 1/91	0	0	0	
N3HVK1-04-0212-2500084	EDENTON	NC	11/ 1/91	0	0	0	
N3HVK1-04-0216-2500091	KENLEY	NC	11/ 4/91	0	0	0	
N3HVK1-04-0205-2500129	BARNWELL	SC	11/14/91	0	0	0	
N3HVK1-04-0246-2500130	FLEMINGSBURG	KY	11/14/91	0	0	0	
N3HVK1-04-0253-2500131	LANCASTER	SC	11/14/91	0	0	0	
N3HVK1-04-0115-2500136	WAKE COUNTY	NC	11/18/91	0	0	0	
N3HVK1-04-0222-2500144	NORTH MYRTLE BEACH	SC	11/20/91	0	0	0	
N3HVK1-04-0377-2500145	OKALOOSA COUNTY	FL	11/21/91	0	0	0	
N3HVK1-04-0236-2500146	CLIO	SC	11/21/91	0	0	0	
N3HVK1-04-0345-2500147	KEY WEST	FL	11/21/91	0	0	0	
N3HVK1-04-0278-2500148	QUINCY	FL	11/21/91	0	0	0	
N3HVK1-04-0231-2500170	SPENCER	NC	11/22/91	0	0	0	
N3HVK1-04-0347-2500173	SUMTER	SC	11/22/91	0	0	0	
N3HVK1-04-0410-2500174	BRUCETON	TN	11/22/91	0	0	0	
N3HVK1-04-0399-2500187	HAINES CITY	FL	11/22/91	0	0	0	
N3HVK1-04-0349-2500188	ATMORE	AL	11/22/91	0	0	0	
N3HVK1-04-0460-2500189	THOMASVILLE	GA	11/22/91	0	0	0	
N3HVK1-04-0277-2500190	QUINCY	FL	11/22/91	0	0	0	
N3HVK1-04-0299-2500191	HAYWOOD COUNTY	NC	11/22/91	0	0	0	
N3HVK1-04-0350-2500192	ATMORE	AL	11/12/91	0	0	0	
N3HVK1-04-0272-2500193	PLANT CITY	FL	11/25/91	0	0	0	
N3HVK1-04-0348-2500194	MIDDLESBOROUGH	KY	11/25/91	0	0	0	
N3HVJ1-04-0540-2500198	NORTH CAROLINA, STATE OF	NC	11/29/91	0	22,950	0	
N3HVK1-04-0474-2500199	SEMINOLE TRIBE OF FLORIDA	FL	11/29/91	0	0	0	
N3HVK1-04-0340-2500215	ST. PETERSBURG	FL	12/ 4/91	0	0	0	
N3HUK1-04-0397-2500220	SOUTH CAROLINA UNIVERSITY	SC	12/ 5/91	0	0	0	
N3HVJ0-04-0351-2500221	KENTUCKY, STATE OF	KY	12/ 5/91	0	0	0	
N3HVK1-04-0361-2500222	SHELBY COUNTY	TN	12/ 5/91	0	0	0	
N3HVJ1-04-0528-2500230	MISSISSIPPI, STATE OF	MS	12/ 6/91	0	0	0	
N3HVJ1-04-0494-2500231	KENTUCKY STATE OF	KY	12/ 6/91	0	0	0	
N3HVK1-04-0503-2500233	CORINTH	MS	12/10/91	0	0	0	
N3HVK1-04-0457-2500235	BROWARD COUNTY	FL	12/10/91	0	0	0	
N3HUK1-04-0362-2500236	MEDICAL UNIVERSITY OF SC	SC	12/10/91	0	0	0	
N3HVK1-04-0046-2500237	CHARLOTTE	NC	12/10/91	0	0	0	
N3HVK1-04-0105-2500238	DURHAM	NC	12/10/91	0	0	0	
N3HUK1-04-0532-2500239	KENTUCKY,UNIVERSITY OF	KY	12/10/91	0	0	0	
N3HVK1-04-0374-2500247	LEE COUNTY	FL	12/17/91	0	0	0	
N3HVK0-04-0327-2500249	AUGUSTA	GA	12/17/91	0	0	0	
N3HVK1-04-0341-2500250	POMPANO BEACH	FL	12/18/91	0	0	0	
N3HVJ1-04-0432-2500251	TENNESSEE STATE OF	TN	12/18/91	0	20,000	0	
N3HVK1-04-0108-2500252	MEMPHIS	TN	12/18/91	0	0	0	
N3HVK1-04-0500-2500253	MANCHESTER	TN	12/18/91	0	0	0	
N3HVK1-04-0495-2500256	BREVARD COUNTY	FL	12/20/91	0	0	0	
N3HVK2-04-0030-2500258	GAINESVILLE	FL	12/20/91	0	0	0	
N3HVK2-04-0062-2500263	SARASOTA COUNTY	FL	12/23/91	0	0	0	
N3HVK1-04-0480-2500264	SAVANNAH	GA	12/23/91	0	0	0	
N3HVK2-04-0026-2500265	CELINA	TN	12/23/91	0	0	0	
N3HVK1-04-0429-2500266	FLORIDA INSTITUTE OF TECH	FL	12/24/91	0	0	0	
N3HVK1-04-0380-2500267	PINELLAS COUNTY	FL	12/24/91	3,414	0	0	
N3HVK1-04-0130-2500268	FULTON COUNTY	GA	12/24/91	0	0	0	
N3HVK1-04-0446-2500275	KNOX COUNTY	TN	12/26/91	0	0	0	
N3HVK1-04-0464-2500295	HILLSBOROUGH COUNTY	FL	12/26/91	0	0	0	
N3HVK2-04-0031-2500385	COUNCIL OF STATE GOVERNMENTS	SKY	1/10/92	0	0	0	
N3HVK2-04-0049-2500402	ATLANTA REGIONAL COMMISSION	GA	1/15/92	0	0	0	
N3HVK2-04-0060-2500430	AHOSKIE	NC	1/24/92	0	0	0	
N3HVK2-04-0146-2500444	FLORIDA, STATE OF	FL	2/ 7/92	0	0	0	
N3HVK2-04-0057-2500450	SC DEPT. OF HEALTH & ENVIRO	SC	2/10/92	0	0	0	
N3HVK2-04-0119-2500466	DADE COUNTY	FL	2/20/92	0	0	0	
N3HVK2-04-0079-2500507	MECKLENBURG COUNTY	NC	3/ 2/92	0	0	0	
N3HVK2-04-0145-2500509	CELINA	TN	3/ 2/92	0	0	0	
N3HVK2-04-0164-2500510	CENTRAL MIDLANDS PLANNING	SC	3/ 2/92	0	0	0	
N3HVK2-04-0051-2500511	COUNCIL OF STATE GOVERNMENTS	SKY	3/ 2/92	0	0	0	
N3HVK2-04-0144-2500512	FORT MEYERS	FL	3/ 2/92	0	0	0	
N3HVK2-04-0194-2500513	OAK GROVE	KY	3/ 2/92	0	0	0	
N3HVK2-04-0130-2500525	MISSISSIPPI MEDICAL CENTER	MS	3/ 3/92	0	0	0	
N3HVK2-04-0078-2500526	FORSYTH COUNTY	NC	3/ 3/92	0	0	0	
N3HVK2-04-0085-2500528	SALISBURY	NC	3/ 3/92	0	0	0	

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N3HVK2-04-0120-2500550	LANCASTER	KY	3/ 4/92	0	0	0	
N3HVK2-04-0167-2500551	HENDERSON	NC	3/ 4/92	0	0	0	
N3HUK1-04-0114-2500556	SUMTER AREA TECHNOCAL COLLE	SC	3/ 4/92	0	0	0	
N3HVK2-04-0174-2500563	HOPE MILLS	NC	3/ 5/92	0	0	0	
N3HVK2-04-0154-2500564	WAKE COUNTY	NC	3/ 5/92	0	0	0	
N3HVK2-04-0127-2500565	UNION COUNTY	NC	3/ 5/92	0	0	0	
N3HVK2-04-0143-2500570	MIDDLESBOROUGH	KY	3/ 6/92	0	0	0	
N3HUK2-04-0058-2500571	SUMTER AREA TECHNICAL COLLEGSC		3/ 6/92	0	0	0	
N3HVK2-04-0157-2500572	BELHAVEN	NC	3/ 6/92	0	0	0	
N3HVK2-04-0188-2500602	VALDOSTA	GA	3/17/92	0	0	0	
N3HVK2-04-0193-2500604	PASCO COUNTY	FL	3/17/92	0	0	0	
N3HVK2-04-0213-2500609	WELDON	NC	3/18/92	0	0	0	
N3HVK2-04-0241-2500610	AL DEPT. OF AGRI INDUSTRIES	AL	3/18/92	0	0	0	
N3HVK2-04-0163-2500612	WAUCHULA	FL	3/19/92	0	0	0	
N3HVK2-04-0222-2500613	CLAYTON	AL	3/19/92	0	0	0	
N3HVK2-04-0219-2500614	GREENVILLE	NC	3/19/92	0	0	0	
N3HUK2-04-0107-2500621	CLEMSON UNIVERSITY	SC	3/20/92	0	0	0	
N3HVK2-04-0253-2500622	HARTFORD	AL	3/20/92	0	0	0	
N3HVK2-04-0218-2500629	GREENVILLE	NC	3/20/92	0	0	0	
N3HVK2-04-0180-2500631	SOUTH BAY	FL	3/20/92	0	0	0	
N3HVK2-04-0212-2500632	SCOTLAND NECK	NC	3/20/92	0	0	0	
N3HVK2-04-0063-2500637	CHARLOTTE	NC	3/20/92	0	0	0	
N3HVK2-04-0223-2500639	GARNER	NC	3/20/92	0	0	0	
N3HVK2-04-0200-2500643	ASHLAND	KY	3/23/92	0	0	0	
N3HVK2-04-0240-2500644	MANATEE COUNTY	FL	3/23/92	0	0	0	
TOTAL OF REGION 04 = 244				99,414	42,950	0	
C3HVJ2-05-0107-2500412	HAMMOND FY 90	IN	1/15/92	0	0	0	
C3HVK2-05-0135-2500486	KALAMAZOO FY 90	MI	2/25/92	0	0	0	
C3HVK2-05-0139-2500487	RACINE FY 90	WI	2/25/92	0	0	0	
G3HVK1-05-0447-2500005	DOWNERS GROVE SD FY 91	IL	10/ 8/91	0	0	0	
G3HVK1-05-0433-2500006	WORTHINGTON FY 90	MN	10/ 9/91	0	0	0	
G3HVK1-05-0452-2500057	AHMEEK FY 91	MI	10/28/91	0	0	0	
G3HVK1-05-0453-2500058	MN SRF FY 91	MN	10/28/91	0	0	0	
G3HVK1-05-0481-2500059	COLD SPRING FY 90	MN	10/28/91	0	0	0	
G3HVK1-05-0479-2500060	THORN CREEK SD FY 91	IL	10/28/91	0	0	0	
G3HVK1-05-0478-2500061	CLARISSA FY 90	MN	10/28/91	0	0	0	
G3HVK1-05-0460-2500064	NISSWA FY 90	MN	10/28/91	0	0	0	
G3HVJ2-05-0023-2500088	ST JOSEPH CO FY 90	IN	11/ 1/91	0	0	0	
G3HVJ2-05-0035-2500089	RENSSELAER FY 90	IN	11/ 1/91	0	0	0	
G3HVJ2-05-0049-2500151	LAPORTE FY 90	IN	11/21/91	0	0	0	
G3HVJ2-05-0051-2500152	VIGO CO FY 90	IN	11/21/91	0	0	0	
G3HVJ2-05-0077-2500153	MITCHELL FY 90	IN	11/21/91	0	0	0	
G3HVJ2-05-0086-2500228	PORTSMOUTH SD FY 90	OH	12/ 6/91	0	0	0	
G3HVK2-05-0081-2500229	LONSDALE FY 89/90	MN	12/ 6/91	0	0	0	
G3HVJ2-05-0111-2500364	JEFFERSON LSD FY 90	OH	1/ 6/92	0	0	0	
G3HVJ2-05-0109-2500365	BOONVILLE FY 90	IN	1/ 6/92	0	0	0	
G3HVJ2-05-0115-2500366	CARDINGTON LSD FY 90	OH	1/ 6/92	0	0	0	
G3HVK2-05-0101-2500368	NEWAYGO FY 91	MI	1/ 6/92	0	0	0	
G3HVK2-05-0102-2500369	SE WI RPC FY 90	WI	1/ 6/92	0	0	0	
G3HVJ2-05-0092-2500372	WASHINGTON FY 90	IN	1/ 6/92	0	0	0	
G3HVJ2-05-0091-2500373	NEW CHICAGO FY 89/90	IN	1/ 6/92	0	0	0	
G3HVJ2-05-0093-2500374	JASPER FY 90	IN	1/ 6/92	0	0	0	
G3HVK2-05-0090-2500375	DECATUR SD FY 91	IL	1/ 6/92	0	0	0	
G3HVJ2-05-0128-2500388	FERDINAND FY 89/90	IN	1/10/92	0	0	0	
G3HVJ2-05-0129-2500389	MICHIGAN CITY FY 90	IN	1/10/92	0	0	0	
G3HVJ2-05-0131-2500392	DECATUR FY 90	IN	1/14/92	0	0	0	
G3HVK2-05-0137-2500410	N KOOCHICHING ASD FY 89/90	MN	1/15/92	0	0	0	
G3HVK2-05-0138-2500475	CINCINNATI MSD FY 90	OH	2/25/92	161,915	64,916	0	
G3HVJ2-05-0146-2500476	WHITE OAK FY 89/90	IN	2/25/92	0	0	0	
G3HVJ2-05-0163-2500477	SYRACUSE FY 89/90	IN	2/25/92	0	0	0	
G3HVJ2-05-0161-2500478	BERNE FY 90	IN	2/25/92	0	0	0	
G3HVJ2-05-0148-2500479	MICHIANA ACG FY 91	IN	2/25/92	0	0	0	
G3HVK2-05-0167-2500480	PORTAGE LAKE WSA FY 91	MI	2/25/92	0	0	0	
G3HVJ2-05-0166-2500481	HAUBSTADT FY 89/90	IN	2/25/92	0	0	0	
G3HVJ2-05-0165-2500483	WILKINSON FY 89/90	IN	2/25/92	0	0	0	
G3HVJ2-05-0164-2500484	REMINGTON FY 89/90	IN	2/25/92	0	0	0	
G3HVJ2-05-0160-2500485	FOUNTAIN CITY FY 89/90	IN	2/25/92	0	0	0	
G3HVJ2-05-0191-2500508	WHITING FY 90	IN	3/ 2/92	0	0	0	
G3HVJ2-05-0174-2500514	NEW CARLISLE FY 89/90	IN	3/ 2/92	0	0	0	
G3HVJ2-05-0173-2500515	ROSSVILLE FY 89/90	IN	3/ 2/92	0	0	0	
G3HVJ2-05-0187-2500516	GREENTOWN FY 89/90	IN	3/ 2/92	0	0	0	
G3HVJ2-05-0185-2500517	SILVER LAKE FY 89/90	IN	3/ 2/92	0	0	0	
G3HVJ2-05-0186-2500518	MENTONE FY 89/90	IN	3/ 2/92	0	0	0	

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G3HVJ2-05-0140-2500580	IN DEPT OF FIRE/BLDG FY 91	IN	3/12/92	0	15,235	0	
G3HVJ2-05-0172-2500581	ROCHESTER FY 90	IN	3/12/92	0	0	0	
G3HVJ2-05-0194-2500582	AVILLA FY 89/90	IN	3/12/92	0	0	0	
G3HVJ2-05-0171-2500583	VALPARAISO FY 90	IN	3/12/92	0	0	0	
G3HVK2-05-0175-2500592	NIPC FY 91	IL	3/17/92	0	0	0	
G3HVJ2-05-0189-2500593	SCOTTSBURG FY 90	IN	3/17/92	0	0	0	
G3HVJ2-05-0197-2500594	CROTHERSVILLE FY 89/90	IN	3/17/92	0	0	0	
G3HVJ2-05-0198-2500595	TELL CITY FY 90	IN	3/17/92	0	0	0	
G3HVJ2-05-0204-2500596	MERRILLVILLE CD FY 89	IN	3/17/92	0	0	0	
G3HVJ2-05-0203-2500597	STEBEN LAKES RWD FY 89/90	IN	3/17/92	0	0	0	
G3HVJ2-05-0162-2500598	ANDERSON FY 90	IN	3/17/92	0	0	0	
G3HVJ2-05-0190-2500599	LAGRANGE FY 89/90	IN	3/17/92	0	0	0	
N3HVK1-05-0438-2500004	MUSKEGON CO FY 90	MI	10/ 8/91	0	0	0	
N3HMK1-05-0276-2500062	COLUMBUS FY 90	OH	10/28/91	0	0	0	
N3HVJ1-05-0456-2500063	MN STATE OF FY 90	MN	10/28/91	0	0	0	
N3HVJ2-05-0047-2500127	S BEND FY 90	IN	11/13/91	0	0	0	
N3HVJ2-05-0039-2500149	OHIO STATE OF FY 89	OH	11/21/91	0	696,130	0	
N3HVK1-05-0461-2500150	WAYNE CO FY 90	MI	11/21/91	0	0	0	
N3HVK1-05-0450-2500367	EAU CLAIRE FY 90	WI	1/ 6/92	0	0	0	
N3HVJ2-05-0048-2500370	CHICAGO BOE FY 90	IL	1/ 6/92	0	0	0	
N3HVJ2-05-0019-2500371	MUNCIE FY 90	IN	1/ 6/92	0	0	0	
N3HVJ2-05-0118-2500482	RED LAKE/CHIPPEWA FY 90	WI	2/25/92	0	0	0	
TOTAL OF REGION 05 = 69				161,915	776,281	0	
G3HVK2-06-0058-2500431	NORTH LITTLE ROCK	AR	1/24/92	0	0	0	
G3HVK2-06-0080-2500329	MALONE	TX	12/30/91	0	0	0	
G3HVK2-06-0082-2500331	PRYOR CREEK	OK	12/30/91	0	0	0	
G3HVK2-06-0083-2500332	SPLENDORA	TX	12/30/91	0	0	0	
G3HVK2-06-0084-2500333	O'DONNELL	TX	12/30/91	0	0	0	
G3HVK2-06-0086-2500335	IDALOU	TX	12/30/91	0	0	0	
G3HVK2-06-0085-2500336	O'DONNELL	TX	12/30/91	0	0	0	
G3HVK2-06-0102-2500445	VICI	OK	2/ 7/92	0	0	0	
G3HVK2-06-0108-2500458	NEW DEAL	TX	2/18/92	0	0	0	
G3HVK2-06-0118-2500560	CLEO SPRINGS PWA	OK	3/ 5/92	0	0	0	
G3HVK2-06-0119-2500562	NASH PWA	OK	3/ 5/92	0	0	0	
G3HVK2-06-0120-2500566	RUNGE	TX	3/ 6/92	0	0	0	
G3HVK2-06-0122-2500619	NOWATA	OK	3/19/92	0	0	0	
G3HVK2-06-0125-2500657	BEEBE MUNICIPAL WATER & SE	AR	3/25/92	0	0	0	
G3HVK2-06-0130-2500668	VICTORIA COUNTY WCID NO.2	TX	3/27/92	0	0	0	
N3HVJ2-06-0039-2500043	TEXAS STATE OF	TX	10/23/91	0	0	0	
N3HVK2-06-0041-2500048	HIGHLANDS UNIVERSITY N.M.	NM	10/23/91	0	0	0	
N3HVK2-06-0040-2500050	HIGHLANDS UNIVERSITY N.M.	NM	10/23/91	0	0	0	
N3HVK2-06-0042-2500051	NEW MEXICO UNIVERSITY OF	NM	10/23/91	0	0	0	
N3HVJ2-06-0043-2500052	ARKANSAS UNIVER.OF LITTLE R	AR	10/23/91	0	0	0	
N3HVJ2-06-0044-2500053	ARKANSAS DEPT. OF HEALTH	AR	10/23/91	0	0	0	
N3HVJ2-06-0045-2500054	ARKANSAS UNIVERITY OF	AR	10/23/91	0	0	0	
N3HUK2-06-0064-2500314	NEW MEXICO STATE UNIVERSITY	NM	12/27/91	0	0	0	
N3HUK2-06-0065-2500315	NEW MEXICO STATE UNIVERSITY	NM	12/27/91	0	0	0	
N3HVK2-06-0066-2500316	ALEXANDRIA	LA	12/27/91	0	0	0	
N3HVK2-06-0067-2500317	NORTH TEXAS COG	TX	12/27/91	0	0	0	
N3HVK2-06-0068-2500322	DALLAS	TX	12/30/91	0	0	0	
N3HVK2-06-0069-2500323	SEYMOUR	TX	12/30/91	0	0	0	
N3HVK2-06-0070-2500324	BATON ROUGE EAST	LA	12/30/91	0	0	0	
N3HVK2-06-0071-2500325	BATON ROUGE EAST BATON ROUGELA	LA	12/30/91	0	0	0	
N3HVK2-06-0072-2500326	BATON ROUGH PARISH OF EAST	LA	12/30/91	0	0	0	
N3HVK2-06-0073-2500327	SLIDELL	LA	12/30/91	0	0	0	
N3HVK2-06-0074-2500328	HOUSTON GALVESTON AREA CO.	TX	12/30/91	0	0	0	
N3HVK2-06-0081-2500330	MIDWEST CITY	OK	12/30/91	0	0	0	
N3HVK2-06-0078-2500334	JEFFERSON PARISH	LA	12/30/91	0	0	0	
N3HVK2-06-0103-2500446	UNIVERSITY OF ARKANSAS	AR	2/ 7/92	0	0	0	
N3HVK2-06-0104-2500447	FORT WORTH	TX	2/ 7/92	0	0	0	
N3HVK2-06-0109-2500461	TERREBONNE PARISH CONSOLIDATLA	LA	2/19/92	0	9,702	0	
N3HVK2-06-0113-2500488	EIGHT NORTHERN INDIAN PUEBLONM	NM	2/25/92	0	0	0	
N3HVK2-06-0114-2500489	CHEYENNE ARAPAHO TRIBES OF OOK	OK	2/25/92	0	0	0	
N3HVK2-06-0115-2500490	DALLAS	TX	2/25/92	0	0	0	
N3HVJ2-06-0116-2500506	OKLAHOMA STATE OF	OK	2/28/92	0	0	0	
N3HVK2-06-0117-2500561	GALVESTON COUNTY HEALTH DISTTX	TX	3/ 5/92	0	0	0	
N3HVK2-06-0127-2500658	ALBUQUERQUE	NM	3/26/92	0	0	0	
N3HVK2-06-0128-2500659	ALBUQUERQUE	NM	3/26/92	0	0	0	
TOTAL OF REGION 06 = 45				0	9,702	0	
G3HVK2-07-0016-2500065	MANSFIELD	MO	10/28/91	0	0	0	
G3HVK2-07-0017-2500066	CLEARFIELD	IA	10/28/91	0	0	0	

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G3HVK2-07-0018-2500068	CLEARFIELD	IA	10/28/91	0	0	0	
G3HVK2-07-0019-2500069	ROCKAWAY BEACH	MO	10/28/91	0	0	0	
G3HVK2-07-0020-2500070	SARCOXIE	MO	10/28/91	0	0	0	
G3HVK2-07-0025-2500071	WAYLAND	MO	10/29/91	0	0	0	
G3HVK2-07-0021-2500072	BONNER SPRINGS	KS	10/29/91	0	0	0	
G3HVK2-07-0024-2500073	SELIGMAN	MO	10/29/91	0	0	0	
G3HVK2-07-0023-2500074	SELIGMAN	MO	10/29/91	0	0	0	
G3HVK2-07-0022-2500075	HUTCHINSON	KS	10/29/91	0	0	0	
G3HVK2-07-0031-2500098	MARSHALLTOWN	IA	11/ 5/91	0	0	0	
G3HVK2-07-0035-2500102	RANDALL	IA	11/ 5/91	0	0	0	
G3HVK2-07-0036-2500103	RANDALL	IA	11/ 5/91	0	0	0	
G3HVK2-07-0037-2500115	ARCHIE	MO	11/ 7/91	0	0	0	
G3HVK2-07-0039-2500116	CHILLICOTHE	MO	11/ 7/91	0	0	0	
G3HVK2-07-0038-2500117	MUSCOTAH	KS	11/ 7/91	0	0	0	
G3HVK2-07-0040-2500119	LITTLE BLUE VALLEY SEWER DISMO	MO	11/ 7/91	0	0	0	
G3HVK2-07-0041-2500120	CAMDENTON	MO	11/ 7/91	0	0	0	
G3HVK2-07-0043-2500122	WELLSVILLE	KS	11/ 7/91	0	0	0	
G3HVK2-07-0046-2500124	AIRPORT DRIVE	MO	11/ 8/91	0	0	0	
G3HVK2-07-0045-2500125	GOLDEN CITY	MO	11/ 8/91	0	0	0	
G3HVK2-07-0078-2500162	VERDIGRE	NE	11/21/91	0	0	0	
G3HVK2-07-0077-2500163	PORTAGEVILLE	MO	11/21/91	0	0	0	
G3HVK2-07-0076-2500164	ATALISSA	MO	11/21/91	0	0	0	
G3HVK2-07-0075-2500165	ANKENY	IA	11/21/91	0	0	0	
G3HVK2-07-0074-2500166	OSAGE BEACH	MO	11/21/91	0	0	0	
G3HVK2-07-0073-2500167	DIAMOND	MO	11/21/91	0	0	0	
G3HVK2-07-0072-2500168	CINCINNATI	IA	11/22/91	0	0	0	
G3HVK2-07-0071-2500169	MCPHERSON	KS	11/22/91	0	0	0	
G3HVK2-07-0070-2500171	MINER	MO	11/22/91	0	0	0	
G3HVK2-07-0069-2500172	HOLLISTER	MO	11/22/91	0	0	0	
G3HVK2-07-0068-2500175	ALGONA	IA	11/22/91	0	0	0	
G3HVK2-07-0067-2500176	ALGONA	IA	11/22/91	0	0	0	
G3HVK2-07-0066-2500177	EOLIA	MO	11/22/91	0	0	0	
G3HVK2-07-0065-2500178	GOODMAN	MO	11/22/91	0	0	0	
G3HVK2-07-0064-2500179	LOCKWOOD	MO	11/22/91	0	0	0	
G3HVK2-07-0063-2500180	TRENTON	MO	11/22/91	0	0	0	
G3HVK2-07-0062-2500181	TRENTON	MO	11/22/91	0	0	0	
G3HVK2-07-0061-2500182	MARION COUNTY	KS	11/22/91	0	0	0	
G3HVK2-07-0060-2500183	LAMAR	MO	11/22/91	0	0	0	
G3HVK2-07-0059-2500184	WESTON	MO	11/22/91	0	0	0	
G3HVK2-07-0058-2500185	EXCELSIOR SPRINGS	MO	11/22/91	0	0	0	
G3HVK2-07-0057-2500186	BRAYMER,	MO	11/22/91	0	0	0	
G3HVK2-07-0089-2500277	LILBOURN	MO	12/26/91	0	0	0	
G3HVK2-07-0092-2500280	MONTGOMERY COUNTY	KS	12/26/91	0	0	0	
G3HVK2-07-0094-2500282	LAKE OZARK	MO	12/26/91	0	0	0	
G3HVK2-07-0096-2500284	BELLE	MO	12/26/91	0	0	0	
G3HVK2-07-0097-2500285	IRONTON	MO	12/26/91	0	0	0	
G3HVK2-07-0098-2500286	IRONTON	MO	12/26/91	0	0	0	
G3HVK2-07-0099-2500287	VALENTINE	NE	12/26/91	0	0	0	
G3HVK2-07-0100-2500289	AVA	MO	12/26/91	0	0	0	
G3HVK2-07-0101-2500292	PERRY	MO	12/26/91	0	0	0	
G3HVK2-07-0102-2500293	PANAMA	NE	12/26/91	0	0	0	
G3HVK2-07-0103-2500294	MARBLE HILL	MO	12/26/91	0	0	0	
G3HVK2-07-0104-2500296	MARBLE HILL	MO	12/26/91	0	0	0	
G3HVK2-07-0105-2500297	NIXA	MO	12/26/91	0	0	0	
G3HVK2-07-0106-2500298	BLAND	MO	12/26/91	0	0	0	
G3HVK2-07-0107-2500299	MET ST LOUIS SEWER DIST	MO	12/26/91	0	0	0	
G3HVK2-07-0108-2500300	LANCASTER	MO	12/26/91	0	0	0	
G3HVK2-07-0109-2500301	MANCHESTER	KS	12/26/91	0	0	0	
G3HVK2-07-0110-2500302	FAIR GROVE	MO	12/26/91	0	0	0	
G3HVK2-07-0111-2500303	PARMA	MO	12/26/91	0	0	0	
G3HVK2-07-0080-2500337	PARSONS	KS	1/ 2/92	0	0	0	
G3HVK2-07-0112-2500338	HERCULANEUM	MO	1/ 2/92	0	0	0	
G3HVK2-07-0116-2500342	JACKSON	MO	1/ 2/92	0	0	0	
G3HVK2-07-0117-2500343	PANAMA	IA	1/ 2/92	0	0	0	
G3HVK2-07-0124-2500394	GREEN CITY	MO	1/14/92	0	0	0	
G3HVK2-07-0123-2500397	LOCKWOOD	MO	1/14/92	0	0	0	
G3HVK2-07-0135-2500493	LAKE WABAUNSEE	KS	2/26/92	0	0	0	
G3HVK2-07-0136-2500494	UTICA	NE	2/26/92	0	0	0	
G3HVK2-07-0138-2500495	GLASGOW	MO	2/26/92	0	0	0	
G3HVK2-07-0137-2500496	MINER	MO	2/26/92	0	0	0	
G3HVK2-07-0139-2500497	BETHEL	MO	2/26/92	0	0	0	
G3HVK2-07-0142-2500499	PANAMA	IA	2/26/92	0	0	0	
G3HVK2-07-0143-2500500	WELTON	IA	2/26/92	0	0	0	
G3HVK2-07-0144-2500501	GOLDEN CITY	MO	2/26/92	0	0	0	
G3HVK2-07-0141-2500575	FARMINGTON	MO	3/11/92	0	0	0	

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G3HVK2-07-0176-2500646	CHELSEA	IA	3/23/92	0	0	0	
G3HVK2-07-0172-2500648	AIRPORT DRIVE	MO	3/23/92	0	0	0	
G3HVK2-07-0171-2500649	PLEASANT HOPE	MO	3/23/92	0	0	0	
G3HVK2-07-0170-2500650	MARCELINE	MO	3/23/92	0	0	0	
G3HVK2-07-0169-2500651	MENLO	IA	3/23/92	0	0	0	
G3HVK2-07-0168-2500652	LAUREL	IA	3/23/92	0	0	0	
N3HUK2-07-0178-2500095	CENTRAL COMMUNITY COLLEGE	NE	11/ 5/91	0	0	0	
N3HUK2-07-0030-2500097	CROWDER COLLEGE	MO	11/ 5/91	0	0	0	
N3HVK2-07-0032-2500099	JOINT BOARD/HEALTH-KC/WYANDOKS	11/ 5/91		0	0	0	
N3HVK2-07-0033-2500100	POLK COUNTY	IA	11/ 5/91	0	0	0	
N3HVK2-07-0034-2500101	POLK COUNTY	IA	11/ 5/91	0	0	0	
N3HVK2-07-0042-2500121	DES MOINES	IA	11/ 7/91	0	0	0	
N3HVK2-07-0047-2500123	JEFFERSON CITY	MO	11/ 8/91	0	0	0	
N3HVK2-07-0044-2500126	WICHITA	KS	11/ 8/91	0	0	0	
N3HVK2-07-0055-2500155	GRANBY	MO	11/21/91	0	0	0	
N3HVK2-07-0054-2500156	PITTSBURG	KS	11/21/91	0	0	0	
N3HVK2-07-0052-2500158	RENO COUNTY	KS	11/21/91	0	0	0	
N3HVK2-07-0051-2500159	WYANDOTTE COUNTY	KS	11/21/91	0	0	0	
N3HVK2-07-0079-2500161	SALEM	MO	11/21/91	0	0	0	
N3HVK2-07-0090-2500278	OMAHA	NE	12/26/91	0	0	0	
N3HVK2-07-0093-2500281	IRONDALE	MO	12/26/91	0	0	0	
N3HVK2-07-0095-2500283	LINEVILLE	IA	12/26/91	0	0	0	
N3HVK2-07-0113-2500339	GALENA	MO	1/ 2/92	0	0	0	
N3HVJ2-07-0114-2500340	NEBRASKA DEPT OF HEALTH	NE	1/ 2/92	0	0	0	
N3HVK2-07-0115-2500341	KANSAS CITY	MO	1/ 2/92	0	0	0	
N3HUK1-07-0139-2500344	CROWDER COLLEGE	MO	1/ 2/92	0	0	0	
N3HVK1-07-0138-2500345	JOPLIN	MO	1/ 2/92	0	0	0	
N3HVK2-07-0118-2500349	SPRINGFIELD	MO	1/ 3/92	0	0	0	
N3HVK2-07-0125-2500396	AMES	IA	1/14/92	0	0	0	
N3HVK2-07-0122-2500399	OTTAWA	KS	1/14/92	0	0	0	
N3HVK2-07-0140-2500498	IOWA CITY	IA	2/26/92	0	0	0	
N3HVK2-07-0145-2500502	POPLAR BLUFF	MO	2/26/92	0	0	0	
N3HVK2-07-0146-2500503	LINN COUNTY	IA	2/26/92	0	0	0	
N3HVK2-07-0147-2500504	ST LOUIS	MO	2/26/92	0	0	0	
N3HVK2-07-0174-2500647	JOPLIN	MO	3/23/92	0	0	0	
TOTAL OF REGION 07 = 112							
C3HVK1-08-0105-2500118	SIOUX FALLS	SD	11/ 7/91	0	0	0	
G3HVJ2-08-0015-2500090	COOPERSTOWN	ND	11/ 4/91	0	0	0	
G3HVK2-08-0018-2500094	GRAND FORKS	ND	11/ 5/91	0	0	0	
G3HVK2-08-0032-2500304	GILLETTE	WY	12/26/91	0	0	0	
G3HVJ2-08-0033-2500305	BOX ELDER	SD	12/26/91	0	0	0	
G3HVJ2-08-0038-2500312	DEVILS LAKE	ND	12/26/91	0	0	0	
G3HVK2-08-0037-2500313	MISSOULA	MT	12/26/91	0	0	0	
G3HVK2-08-0055-2500491	GREEN RIVER	WY	2/25/92	0	0	0	
G3HVK2-08-0064-2500653	CODY	WY	3/23/92	0	0	0	
G3HVK2-08-0063-2500654	CHANCELLOR	SD	3/23/92	0	0	0	
N3HVK2-08-0016-2500113	SALT LAKE COUNTY	UT	11/ 7/91	0	0	0	
N3HUK2-08-0017-2500114	CASPER COLLEGE	WY	11/ 7/91	0	0	0	
N3HVK2-08-0025-2500160	TURTLE MT BAND/CHIPPEWA INDIAN	11/21/91		0	0	0	
N3HVK2-08-0034-2500306	CASPER	WY	12/26/91	0	0	0	
N3HUK2-08-0035-2500307	BRIGHAM YOUNG UNIVERSITY	UT	12/26/91	0	0	0	
N3HVK2-08-0036-2500308	RIVERTON	WY	12/26/91	0	0	0	
N3HVJ2-08-0041-2500309	ND STATE UNIVERSITY	ND	12/26/91	0	0	0	
N3HVJ2-08-0040-2500310	ND PARKS & RECREATION	ND	12/26/91	0	0	0	
N3HVK2-08-0039-2500311	FARGO	ND	12/26/91	0	0	0	
N3HVJ2-08-0042-2500350	SOUTH DAKOTA	SD	1/ 3/92	0	0	0	
N3HVK2-08-0043-2500351	BOULDER	CO	1/ 3/92	0	0	0	
N3HVJ2-08-0044-2500352	UTAH	UT	1/ 3/92	0	0	0	
N3HVK2-08-0056-2500492	LARAMIE	WY	2/25/92	0	0	0	
N3HVK2-08-0065-2500673	GREAT FALLS	MT	3/31/92	0	0	0	
TOTAL OF REGION 08 = 24							
C3HVK2-09-0157-2500620	HONOLULU CITY AND COUNTY OF HI	HI	3/19/92	0	0	0	
G3HVK2-09-0151-2500591	HENDERSON, CITY OF	NV	3/16/92	0	0	0	
N3HUK1-09-0239-2500007	UNIVERSITY OF NEVADA SYSTEM	NV	10/ 9/91	0	0	0	
N3HVK1-09-0223-2500008	INDIO, CITY OF	CA	10/ 9/91	0	0	0	
N3HUK2-09-0025-2500020	CALIF., UNIV. OF, RIVERSIDE	CA	10/16/91	0	0	0	
N3HVJ2-09-0026-2500021	ALAMEDA, CITY OF	CA	10/16/91	0	0	0	
N3HVK2-09-0027-2500022	GOVERNMENT OF GUAM		10/16/91	0	0	0	
N3HVK2-09-0035-2500032	LOS ANGELES, CITY OF	CA	10/18/91	220,983	0	0	
N3HVK2-09-0034-2500033	HUGHSON, CITY OF	CA	10/18/91	0	0	0	
N3HVK2-09-0036-2500034	FORT MOJAVE INDIAN TRIBE	CA	10/18/91	0	0	0	

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N3HVK2-09-0037-2500035	MODOC, COUNTY OF	CA	10/18/91	0	0	0	
N3HVK2-09-0038-2500036	VENTURA, COUNTY OF	CA	10/18/91	0	0	0	
N3HVK2-09-0057-2500081	HAWAII, DEPT., OF AGRIC.	HI	10/31/91	0	0	0	
N3HVK2-09-0056-2500082	PHOENIX, CITY OF	AZ	10/31/91	0	0	0	
N3HVK2-09-0058-2500087	SAN BERNARDINO, CO., OF	CA	11/ 1/91	0	0	0	
N3HVK2-09-0067-2500137	PALMER CREEK COMM. SVCS. DI	CA	11/19/91	0	0	0	
N3HVK2-09-0083-2500240	KOSRAE, STATE OF		12/11/91	441	0	0	
N3HVK2-09-0084-2500243	OAKLAND, CITY OF	CA	12/12/91	0	0	0	
N3HVJ2-09-0085-2500244	STEGE SANITARY DISTRICT	CA	12/12/91	0	0	0	
N3HVK2-09-0103-2500393	LAKE OROVILLE AREA P.U.D.	CA	1/14/92	0	0	0	
N3HVK2-09-0104-2500395	BERKELEY, CITY OF	CA	1/14/92	0	0	0	
N3HVJ2-09-0105-2500398	MARICOPA COUNTY	AZ	1/14/92	0	0	0	
N3HVK2-09-0106-2500401	CHUCK, STATE OF	FM	1/14/92	5,246	0	0	
N3HVK2-09-0107-2500415	WEOTT COMMUNITY SVCS. DIST	CA	1/16/92	0	0	0	
N3HVK2-09-0108-2500416	PLYMOUTH, CITY OF	CA	1/16/92	0	0	0	
N3HVK2-09-0109-2500418	BOLINAS COMMUNITY P.U.D.	CA	1/16/92	0	0	0	
N3HVK2-09-0110-2500421	NO.SIERRA AIR QTY MGMT DIST	CA	1/17/92	0	0	0	
N3HUK2-09-0117-2500451	SAN DIEGO STATE UNIV FOUND	CA	2/11/92	0	0	0	
N3HVK2-09-0118-2500452	ASOC NAC PRO PERSONAS MAYORECA		2/11/92	0	0	0	
N3HVK2-09-0119-2500453	MODESTO, CITY OF	CA	2/11/92	0	0	0	
N3HVK2-09-0121-2500455	HAWAII DEPT OF HEALTH	HI	2/12/92	0	0	0	
N3HVK2-09-0051-2500473	COLORADO RIVER IND. TRIBES	AZ	2/25/92	0	0	0	
N3HVK2-09-0131-2500519	BANNING, CITY OF	CA	3/ 2/92	0	0	0	
N3HVK2-09-0132-2500531	FRESNO, CITY OF	CA	3/ 3/92	0	0	0	
N3HVK2-09-0133-2500532	MANTECA, CITY OF	CA	3/ 3/92	0	0	0	
N3HVJ2-09-0138-2500545	NEVADA STATE OF	NV	3/ 4/92	0	0	0	
N3HVK2-09-0143-2500576	ASSOC. OF BAY AREA GOV'T	CA	3/11/92	139	0	0	
N3HVK2-09-0145-2500584	GRASS VALLEY, CITY OF	CA	3/12/92	0	0	0	
N3HVK2-09-0146-2500585	ALBANY, CITY OF	CA	3/12/92	0	0	0	
N3HVK2-09-0147-2500586	EAST BAY MUNICIPAL UTIL DISTCA		3/12/92	0	0	0	
N3HVK2-09-0148-2500587	MONTEREY REG WTR POLL CTL AGCA		3/12/92	0	0	0	
N3HVK2-09-0150-2500590	ASSOC. OF BAY AREA GOV'T	CA	3/16/92	0	0	0	
N3HVK2-09-0164-2500674	RIVERSIDE S BERN CTY IND	CA	3/31/92	0	0	0	
N3HVK2-09-0162-2500675	SAN DIEGO, CITY OF	CA	3/31/92	0	0	0	
N3HVK2-09-0163-2500676	LAKE OROVILLE AREA P.U.D.	CA	3/31/92	0	0	0	
TOTAL OF REGION 09 = 45				226,809	0	0	
G3HVJ2-10-0019-2500400	SAMMAMISH PLATEAU W & S DISTWA		1/14/92	0	0	0	
G3HVJ2-10-0039-2500529	PUGET SOUND AIR POLL CTRL AGWA		3/ 3/92	0	0	0	
G3HVK2-10-0038-2500530	FAIRBANKS NORTH STAR BOROUGHAK		3/ 3/92	0	0	0	
G3HVJ2-10-0041-2500544	RAYMOND, CITY OF	WA	3/ 4/92	0	0	0	
G3HVK2-10-0044-2500573	BROOKINGS, CITY OF	OR	3/10/92	0	0	0	
N3HVK2-10-0001-2500023	SUQUAMISH TRIBE	WA	10/16/91	0	0	0	
N3HVJ2-10-0005-2500080	THURSTON COUNTY	WA	10/31/91	0	0	0	
N3HMK1-10-0004-2500086	OREGON STATE OF	OR	11/ 1/91	0	0	0	
N3HVJ2-10-0009-2500195	WASHINGTON, STATE OF	WA	11/26/91	0	0	0	
N3HVK2-10-0013-2500241	PORTLAND, CITY OF	OR	12/12/91	0	0	0	
N3HVJ2-10-0012-2500242	ALASKA, STATE OF	AK	12/12/91	0	0	0	
N3HUJ2-10-0014-2500245	KIONA-BENTON SCHOOL DIST#52	WA	12/12/91	0	0	0	
N3HVJ2-10-0031-2500454	IDAHO, DEPT. OF AGRIC.	ID	2/11/92	0	0	0	
N3HVK2-10-0036-2500474	PUYALLUP TRIBE OF INDIANS	WA	2/25/92	0	0	0	
N3HVK2-10-0037-2500520	ANCHORAGE, MUNICIPALITY OF	AK	3/ 2/92	0	0	0	
TOTAL OF REGION 10 = 15							
TOTAL OTHER GRANT REPORTS = 667				579,484	941,566	0	
5. SUPERFUND GRANT ASSIGNMENTS							
P5BGL0-02-0280-2100103	EQB	PR	12/ 5/91				
P5BGL0-02-0280-2100132	EQB	PR	12/19/91	0	38,192	0	
P5BGL0-02-0278-2100134	EQB	PR	12/19/91	0	248,063	0	
P5BGL0-02-0335-2100145	CFTHROTH AND E OF VEGA ALTA	PR	12/20/91				
P5BGL0-02-0246-2100212	NJDEP BURNT FLY BOG	NJ	2/ 5/92				
P5BGL0-02-0247-2100213	NJDEP PRICE'S LANDFILL	NJ	2/ 5/92	0	741,429	0	
P5BGL0-02-0248-2100214	NJDEP SYNCON RESINS	NJ	2/ 5/92	0	584,021	0	
P5BGL0-02-0249-2100215	NJDEP COMBE FILL NORTH	NJ	2/ 5/92	0	231,089	0	
P5BGL0-02-0250-2100216	NJDEP COMBE FILL SOUTH	NJ	2/ 5/92	0	92,566	0	
P5BGL0-02-0251-2100217	NJDEP FLORENCE LANDFILL	NJ	2/ 5/92	0	237,748	0	
P5BGL0-02-0252-2100218	NJDEP GEMS	NJ	2/ 5/92	0	14,135	0	
TOTAL OF REGION 02 = 11				0	2,187,243	0	

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				Ineligible Costs	Unsupported Costs	Unnecessary/Unreasonable Costs	
E5BFN1-04-0268-2300035	SF COOP AGREEMENT	NC	2/19/92	0	19,724	0	
E5BKN1-04-0290-2300045	NORTH CAROLINA STATE UNIV.	NC	3/26/92	854,863	654,164	0	
TOTAL OF REGION 04 = 2				854,863	673,888	0	
S5BGN0-09-0303-2300043	L.A. DEPT WATER & POWER	CA	3/13/92	2,321,195	0	4,354,690	
TOTAL OF REGION 09 = 1				2,321,195	0	4,354,690	
P5CGL0-10-0066-2100299	WASH DOE MULTI-SITE	WA	3/30/92	259,541	3,006,140	0	
TOTAL OF REGION 10 = 1				259,541	3,006,140	0	
M5BFL2-11-0021-2100057	FY 90 DOE SF COST CLAIMED		11/13/91				
M5BFL1-11-0040-2100075	FY89 FEMA RELOCATION	DC	11/26/91				
M5BFL0-11-0038-2100076	SF-IAG HHS ATSDR-FIN. AUDIT		11/26/91				
M5BFL1-11-0035-2100290	FY 87-89 DOI BUR OF MINES	DC	3/26/92				
TOTAL OF REGION 11 (EPA HEADQUARTERS) = 4							
TOTAL SUPERFUND GRANT REPORTS = 19				3,435,599	5,867,271	4,354,690	

8. OTHER CONTRACT ASSIGNMENTS

D8DML1-01-0242-2100000	FAY SPOFFARD AND THORNDIKE	MA	10/ 1/91	*The dollar value of contract reports have not been shown. Public disclosure of the dollar value of financial recommendations could prematurely reveal the Government's negotiating positions or release of this information is not routinely available under the Freedom of Information Act. The number of these reports and dollar value of the findings have been included in the aggregate data displayed below. Such data individually excluded in this listing will be provided to the Congress under separate memorandum within 30 days of the transmittal of the semiannual report to the agency head. The transmitted data will contain appropriate cautions regarding disclosure.
D8AML1-01-0239-2100001	ARTHUR D. LITTLE	MA	10/ 4/91	
D8AML1-01-0241-2100044	EASTERN RESEARCH GROUP	MA	10/30/91	
D8CML1-01-0240-2100045	MITRE CORPORATION	MA	10/31/91	
D8AML2-01-0025-2100051	METCALF AND EDDY INC	MA	11/ 7/91	
D8AML2-01-0048-2100060	ABB ENVIRONMENTAL SERVICES	ME	11/14/91	
D8DML2-01-0050-2100062	EASTERN RESEARCH GROUP INC.	MA	11/18/91	
D8AML2-01-0024-2100077	NORMANDEAU ASSOC.	MA	11/26/91	
D8BML1-01-0259-2100082	ARTHUR D. LITTLE	MA	12/ 2/91	
D8AML1-01-0260-2100083	GEOSERVE, INC	NH	12/ 2/91	
D8CML2-01-0067-2100104	METCALF AND EDDY INC.	MA	12/ 5/91	
D8DML2-01-0059-2100105	TRC ENVIRONMENTAL CONSULTANTCT	CT	12/ 5/91	
D8BML2-01-0061-2100106	ABB COMBUSTION ENGINEERING	CT	12/ 5/91	
D8DML2-01-0062-2100107	ALLIANCE TECH. CORP	MA	12/ 5/91	
D8DML2-01-0058-2100108	CAMP DRESSER AND MCKEE INC.	MA	12/ 5/91	
D8AML2-01-0057-2100109	REDWING ENVIRONMENTAL TECH.	MA	12/ 6/91	
D8CAL2-01-0060-2100110	TRC ENVIRONMENTAL CONSULTANTCT	CT	12/ 6/91	
D8DML2-01-0063-2100115	ALLIANCE TECH. CORP.	MA	12/12/91	
D8AML2-01-0035-2100126	ENSR CONSULTING & ENGIN	MA	12/13/91	
D8AML2-01-0042-2100128	CADMUS GROUP	MA	12/16/91	
D8CML2-01-0076-2100136	ALLIANCE TECHNOLOGIES CORP	MA	12/20/91	
D8CML2-01-0077-2100137	ALLIANCE TECHNOLOGIES CORP	MA	12/20/91	
D8CML2-01-0079-2100138	ALLIANCE TECHNOLOGIES CORP	MA	12/20/91	
D8BML2-01-0083-2100139	ARTHUR D LITTLE INC.	MA	12/20/91	
D8CML2-01-0074-2100140	ALLIANCE TECHNOLOGIES CORP.	MA	12/20/91	
D8CML2-01-0075-2100141	ALLIANCE TECHNOLOGIES CORP.	MA	12/20/91	
D8CML2-01-0078-2100142	ALLIANCE TECHNOLOGIES, CORP.	MA	12/20/91	
D8BML2-01-0082-2100144	ARTHUR D. LITTLE, INC.	MA	12/20/91	
D8AML2-01-0049-2100160	A D LITTLE INC.	MA	1/ 2/92	
D8AML2-01-0047-2100161	JET LINE SERVICES INC	MA	1/ 2/92	
D8AML2-01-0036-2100162	AWS SCIENTIFIC	NY	1/ 2/92	
D8CML2-01-0066-2100204	TRC ENVIRONMENTAL CONSULTANTCT	CT	1/30/92	
D8AML2-01-0036-2100239	AWS SCIENTIFIC	NY	2/19/92	
D8AML2-01-0036-2100240	AWS SCIENTIFIC	NY	2/19/92	
D8AML2-01-0102-2100263	SYNETICS CORPORATION	MA	3/10/92	
D8AML2-01-0128-2100267	INDUSTRIAL ECONOMICS INC.	MA	3/17/92	
P8AML2-01-0038-2100246	ALLIANCE TECHNOLOGIES CORP.	MA	2/24/92	
P8AXL2-01-0111-2100289	ECOLOGY & ENVIRONMENT	NY	3/26/92	
TOTAL OF REGION 01 = 38				
D8AWL2-02-0021-2100009	HYDROQUAL INC	NJ	10/16/91	
TOTAL OF REGION 02 = 1				
D8DML2-03-0067-2100013	EG&G WASHINGTON ANAL SERVIC	MD	10/23/91	
D8BML2-03-0068-2100014	DYNCORP/PRI	MD	10/23/91	
D8DML2-03-0069-2100015	PA STATE UNIVERSITY	PA	10/23/91	
D8DML2-03-0070-2100016	CDM FEDERAL PROGRAMS	VA	10/23/91	
D8AML2-03-0040-2100017	PHILLIPS CARTNER & CO. INC	VA	10/23/91	

Audit Control Number	Title	Final Report Issued	Questioned Costs			Recommended Efficiencies (Funds Be Put To Better Use)
			Ineligible Costs	Unsupported Costs	Unnecessary/ Unreasonable Costs	
D8AWL2-03-0042-2100018	ROY F WESTON	PA	10/23/91			
D8AML2-03-0041-2100019	BRUCE COMPANY	DC	10/23/91			
D8AML2-03-0043-2100020	CDM FEDERAL PROGRAMS	VA	10/23/91			
D8AML2-03-0044-2100021	JACA CORPORATION	PA	10/23/91			
D8AML2-03-0076-2100022	ASCI CORPORATION	VA	10/23/91			
D8AML2-03-0045-2100023	DIVERSIFIED TECHNOLOGY	VA	10/24/91			
D8AML2-03-0046-2100024	EA ENGINEERING SCIENCE TECH	MD	10/24/91			
D8EML2-03-0047-2100025	PHILLIPS CARTNER & CO., INC	VA	10/24/91			
D8EML2-03-0048-2100026	BRUCE COMPANY	DC	10/24/91			
D8AML2-03-0032-2100027	NAA SERVICES CORP	VA	10/24/91			
D8AAL2-03-0033-2100028	ROY F. WESTON	PA	10/25/91			
D8AAL2-03-0034-2100029	JACK FAUCETT ASSOCIATES	MD	10/25/91			
D8AAL2-03-0035-2100030	JACA CORPORATION	PA	10/25/91			
D8APL2-03-0036-2100031	MITCHELL SYSTEMS CORP	WV	10/25/91			
D8AML2-03-0038-2100033	RAVEN SERVICES CORP	VA	10/25/91			
D8AML2-03-0039-2100034	PACIFIC ENVIRONMENTAL SER	VA	10/25/91			
D8AML2-03-0083-2100046	TECHNOLOGY & MANAGEMENT SYS	MD	11/ 4/91			
D8EML2-03-0084-2100047	CORPORATE INFORMATION SYSTEM	VA	11/ 4/91			
D8CML2-03-0086-2100048	BOOZ ALLAN HAMILTON	MD	11/ 4/91			
D8CWL2-03-0085-2100049	BOOZ ALLEN HAMILTON	MD	11/ 4/91			
D8EML2-03-0116-2100065	ROY F. WESTON	PA	11/19/91			
D8AML2-03-0113-2100066	VIAR	VA	11/19/91			
D8AML2-03-0112-2100067	VIAR	VA	11/19/91			
D8EML2-03-0111-2100068	VIAR	VA	11/19/91			
D8EML2-03-0110-2100069	VIAR	VA	11/19/91			
D8EML2-03-0109-2100070	VIAR	VA	11/19/91			
D8CML2-03-0134-2100093	TRACOR TECHNOLOGY	MD	12/ 4/91			
D8AML2-03-0017-2100101	DYNAMAC	MD	12/ 5/91			
D8AML2-03-0088-2100102	GKY & ASSOCIATES	VA	12/ 5/91			
D8AML2-03-0050-2100114	COASTAL ENVIRONMENTAL	MD	12/12/91			
D8DML2-03-0122-2100116	PA STATE	PA	12/12/91			
D8BML2-03-0143-2100117	NUS CORP	MD	12/12/91			
D8CLL2-03-0082-2100121	SMC MARTIN, INC	PA	12/12/91			
D8AWL2-03-0094-2100127	GREELEY-POLHEMUS GROUP	PA	12/13/91			
D8AML2-03-0096-2100129	VIAR	VA	12/17/91			
D8AWL2-03-0093-2100151	WADE MILLER ASSOCIATES	VA	12/31/91			
D8BML2-03-0121-2100153	BOOZ ALLEN HAMILTON	MD	12/31/91			
D8BML2-03-0097-2100156	INFORMATION SYSTEMS & SERV	MD	12/31/91			
D8EML2-03-0170-2100157	GKY & ASSOCIATES INC.	VA	12/31/91			
D8AWL2-03-0095-2100158	APOGEE RESEARCH	MD	12/31/91			
D8CML2-03-0161-2100167	GANNETT FLEMING ENVIRONMENT	PA	1/ 6/92			
D8ABL2-03-0077-2100172	DEVELOPMENT ALTERNATIVES	MD	1/ 6/92			
D8DML2-03-0160-2100174	PA STATE UNIVERSITY	PA	1/ 6/92			
D8DML2-03-0178-2100175	PA STATE UNIVERSITY	PA	1/ 6/92			
D8AML2-03-0130-2100176	ITS SERVICES, INC.	VA	1/ 6/92			
D8EML2-03-0163-2100178	ITS SERVICES, INC.	VA	1/ 6/92			
D8AML2-03-0125-2100180	SCIENTIFIC & COMMERCIAL	VA	1/ 6/92			
D8AML2-03-0124-2100185	EG&G WASHINGTON ANALYTICAL	MD	1/ 6/92			
D8AML2-03-0131-2100186	R.O.W SCIENCES INC	MD	1/ 6/92			
D8ABL2-03-0078-2100188	AMERICAN COUNCIL FOR ENERGY	DC	1/ 7/92			
D8BAL2-03-0182-2100189	BOOZ ALLEN HAMILTON	MD	1/ 9/92			
D8DML2-03-0200-2100194	PACIFIC ENVIRONMENTAL	VA	1/15/92			
D8AML2-03-0187-2100207	RAY COMMUNICATION	PA	1/31/92			
D8AML2-03-0185-2100226	NETWORK MANAGEMENT INC	VA	2/10/92			
D8DML2-03-0216-2100228	PA STATE UNIVERSITY	PA	2/11/92			
D8AML2-03-0151-2100231	SCIENTIFIC AND COMMERCIAL	VA	2/11/92			
D8CWL2-03-0225-2100244	BOOZ ALLEN HAMILTON	MD	2/21/92			
D8AAL2-03-0210-2100257	S COHEN	VA	3/ 4/92			
D8DML2-03-0278-2100274	ARTHUR YOUNG	DC	3/19/92			
D8DML2-03-0280-2100275	ARTHUR YOUNG	DC	3/19/92			
D8DML2-03-0282-2100277	BIONETICS-MERCURY CONSOLIDA	VA	3/19/92			
D8AAL2-03-0212-2100281	ENERGY APPLICATIONS INC	VA	3/20/92			
D8AAL2-03-0211-2100282	GEOMET TECHNOLOGIES	MD	3/23/92			
D8AAL2-03-0214-2100283	KROLOFF MARSHALL & ASSOC	DC	3/23/92			
D8APL2-03-0218-2100288	CONRAD RESEARCH CORPORATION	PA	3/26/92			
P8AWL2-03-0018-2100006	ICF CORP - ICF INCORPORATED	VA	10/ 9/91			
P8AXL2-03-0074-2100058	ICF CORP	VA	11/13/91			
P8AXL2-03-0075-2100059	ICF CORP	VA	11/13/91			
P8AXL2-03-0030-2100071	ICF CORP	VA	11/19/91			
P8AAL2-03-0072-2100087	ICF CORP	VA	12/ 4/91			
P8AML2-03-0152-2100146	ICF CORP	VA	12/20/91			
P8AML2-03-0153-2100199	ICF CORP	VA	1/24/92			
P8AXL2-03-0175-2100235	ICF CORP	VA	2/12/92			
P8AXL2-03-0219-2100256	ICF CORP - ICF TECHNOLOGY	VA	3/ 2/92			
P8AML2-03-0207-2100259	ICF CORP	VA	3/ 5/92			

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P8AXL2-03-0256-2100296	ICF CORP - ICF RESOURCES INCVA	3/27/92				
P8BMN1-03-0146-2300014	O&R MANAGEMENT CORPORATION MD	11/ 5/91				
P8DXN2-03-0162-2300025	ICF CORP - KAISER ENGINEERS NM	12/30/91				
TOTAL OF REGION 03 = 83						
D8DML2-04-0018-2100002	RESEARCH & EVALUATION ASSOC NC	10/ 7/91				
D8AML2-04-0096-2100195	MANTECH ENVIRONMENTAL TECH NC	1/16/92				
D8CML0-04-0279-2100203	NSI TECHNOLOGY SVCS CORP NC	1/29/92				
D8CML0-04-0281-2100220	NSI TECHNOLOGY SVCS INC. NC	2/ 7/92				
D8CML0-04-0280-2100221	NSI TECHNOLOGY SVCS INC. NC	2/ 7/92				
D8CML0-04-0282-2100222	NSI TECHNOLOGY SVCS CORP. NC	2/ 7/92				
D8CML0-04-0283-2100223	NSI TECHNOLOGY SVCS CORP NC	2/ 7/92				
D8CML0-04-0285-2100224	NSI TECHNOLOGY SVCS CORP. NC	2/ 7/92				
D8CML0-04-0284-2100225	NSI TECHNOLOGY SVCS CORP NC	2/ 7/92				
D8AML2-04-0115-2100247	ADVANCED SYSTEMS TECHNOLOGY GA	2/24/92				
D8AML2-04-0116-2100248	ADVANCED SYSTEMS TECHNOLOGY GA	2/24/92				
D8AML2-04-0117-2100250	ADVANCED SYSTEMS TECHNOLOGY GA	2/25/92				
D8DML2-04-0231-2100260	RESEARCH & EVALUATION ASSOC NC	3/ 5/92				
D8EML2-04-0230-2100261	ADVANCED SYSTEMS TECH INC. GA	3/ 5/92				
D8EML2-04-0262-2100270	ADVANCED SYSTEMS TECHNOLOGY GA	3/18/92				
D8EML2-04-0147-2100271	ENVIRONMENTAL INVESTIGATIONSNC	3/18/92				
D8AML2-04-0148-2100280	RESEARCH INFO. ORGANIZERS NC	3/20/92				
D8DML2-04-0267-2100297	SOUTHERN RESEARCH INSTITUTE AL	3/30/92				
TOTAL OF REGION 04 = 18						
D8DML2-05-0020-2100052	BATTELLE OH	11/ 7/91				
D8AML2-05-0043-2100088	BATTELLE OH	12/ 4/91				
D8BML2-05-0045-2100099	BATTELLE FY 88 OH	12/ 4/91				
D8CML2-05-0152-2100252	LIFE SYSTEMS INC OH	2/25/92				
D8CML2-05-0151-2100253	LIFE SYSTEMS INC OH	2/25/92				
E8AXP2-05-0210-2400026	PRC EMI IL	3/26/92				
E8AXP2-05-0223-2400034	PRC EMI IL	3/31/92				
P8AXP2-05-0024-2400006	DONOHUE COE NY OH	12/16/91				
P8AXP2-05-0040-2400012	DONOHUE WI	12/31/91				
TOTAL OF REGION 05 = 9						
D8DML2-06-0014-2100154	SOUTHWEST RESEARCH INSTITUTETX	12/31/91				
D8AML2-06-0046-2100173	RADIAN TX	1/ 3/92				
D8CML2-06-0105-2100219	RADIAN CORPORATION TX	2/ 6/92				
D8CMN2-06-0056-2300041	RADIAN CORP. TX	3/ 5/92				
TOTAL OF REGION 06 = 4						
D8CAL2-07-0130-2100211	MRI MO	2/ 4/92				
D8CLN2-07-0014-2300008	MIDWEST RESEARCH INSTITUTE MO	10/28/91				
D8CAN2-07-0015-2300009	MIDWEST RESEARCH INSTITUTE MO	10/28/91				
D8AMN2-07-0026-2300013	MIDWEST RESEARCH INSTITUTE MO	11/ 4/91				
D8AAN2-07-0119-2300028	MIDWEST RESEARCH INSTITUTE MO	1/ 6/92				
D8DMN2-07-0128-2300032	DEV PLAN & RESEARCH ASSOCIA KS	2/ 4/92				
D8BMN2-07-0129-2300033	MRI MO	2/ 4/92				
TOTAL OF REGION 07 = 7						
D8AML2-08-0012-2100149	RCG/HAGLER	12/26/91				
D8AMN2-08-0014-2300012	AIR RESOURCE SPECIALIST INC	11/ 4/91				
TOTAL OF REGION 08 = 2						
D8CML1-09-0232-2100005	ACUREX CORP CA	10/ 9/91				
D8AWL2-09-0095-2100035	ENGINEERING-SCIENCE CA	10/25/91				
D8CML2-09-0098-2100036	ACUREX CORP CA	10/25/91				
D8BML2-09-0099-2100037	AEROSPACE CORP EL SEGUNDO CA	10/25/91				
D8AML2-09-0019-2100050	ACUREX P.A. D100662L1 CA	11/ 5/91				
D8CML2-09-0063-2100053	ACUREX CORP. CA	11/ 7/91				
D8BML2-09-0064-2100054	EDAW INC. CA	11/ 7/91				
D8AML2-09-0022-2100073	TETRA TECH RFP NO W002170-A2CA	11/19/91				
D8AML2-09-0021-2100078	JACOBS ENG P/A W002170-A2 CA	11/26/91				
D8AML2-09-0065-2100079	DAMES & MOORE P/A W002170-A2CA	11/26/91				
D8AML2-09-0050-2100084	DECISION FOCUS PRE-AWARD CA	12/ 3/91				
D8AML2-09-0043-2100085	E&S ENVIR. CHEMISTRY P.A. OR	12/ 3/91				
D8AML2-09-0061-2100086	ECOS PRE-AWARD CA	12/ 3/91				
D8CAL2-09-0077-2100094	ENGINEERING SCIENCE CA	12/ 4/91				

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				Ineligible Costs	Unsupported Costs	Unnecessary/Unreasonable Costs	
D8CAL2-09-0078-2100095	ENGINEERING SCIENCE	CA	12/ 4/91				
D8CWL2-09-0079-2100096	ENGINEERING SCIENCE	CA	12/ 4/91				
D8AML2-09-0080-2100097	INTERNATIONAL TECHNOLOGY	CA	12/ 4/91				
D8CAL2-09-0081-2100098	DAMES & MOORE FINAL	CA	12/ 4/91				
D8EML2-09-0062-2100111	DECISION FOCUS	CA	12/ 6/91				
D8AAL2-09-0054-2100113	ERC ENV & ENERGY SVC P. A.	CA	12/10/91				
D8AAL2-09-0049-2100122	AEROVIRONMENTAL PRE-AWARD	CA	12/12/91				
D8AAL2-09-0053-2100123	C.L. STEGALL PRE-AWARD	CA	12/13/91				
D8CPL2-09-0086-2100133	SAIC CLOSE-OUT	CA	12/19/91				
D8AAL2-09-0048-2100135	GLOBAL GEOCHEMISTRY P.A.	CA	12/19/91				
D8BML2-09-0024-2100143	JONES&STOKES OH&INC COST 90	CA	12/20/91				
D8AAL2-09-0087-2100193	C.L. STEGALL P.A.	CA	1/14/92				
D8CML2-09-0082-2100232	ACUREX CORP., FINAL	CA	2/11/92				
D8AAL2-09-0120-2100233	C.L. STEGALL CO. FIN CAPAB	CA	2/11/92				
D8BML2-09-0122-2100236	INTERNATIONAL TECH 87 OH&DC	CA	2/12/92				
D8DML2-09-0124-2100238	ACUREX CORPORATION 87-OH	CA	2/13/92				
D8CML2-09-0074-2100251	ENGINEERING-SCIENCE FINAL	CA	2/25/92				
D8BML2-09-0140-2100262	JACOBS ENGINEERING 87 OH&DC	CA	3/ 5/92				
D8BML2-09-0149-2100284	ERC ENVIRONMENTAL SVC FY'87	CA	3/24/92				
D8CML2-09-0059-2100286	ENGINEERING-SCI CLOSE-OUT	CA	3/24/92				
D8CML2-09-0073-2100302	KVB FINAL	CA	3/31/92				
D8BMN2-09-0096-2300005	ROCKWELL INTL CORP	CA	10/25/91				
D8BMN2-09-0097-2300006	JACOBS ENGINEERING GROUP	CA	10/25/91				
D8AMN2-09-0060-2300016	SCIENCE APPLICATIONS P.A.	CA	12/ 3/91				
D8AMN2-09-0066-2300026	SAIC RFP NO W100457-AZ	CA	1/ 2/92				
D8AMN2-09-0042-2300027	ENGIN FUEL & EMISSION P.A.	CA	1/ 2/92				
D8FMP2-09-0123-2400017	RAND CORPORATION	CA	2/13/92				
D8FMP2-09-0161-2400035	ROCKWELL INTL CORP FOLLOWUP	CA	3/31/92				
H8AAL2-09-0055-2100196	DESERT RESEARCH INST P.A.	NV	1/17/92				
H8AAL2-09-0052-2100245	UC DAVIS PRE-AWARD	CA	2/21/92				
TOTAL OF REGION 09 = 44							
D8AWL2-10-0015-2100124	ROBINSON CONSTRUCTION CO	OR	12/13/91				
D8AAL2-10-0004-2100201	KEYSTONE/NEA PRE-AWARD	OR	1/28/92				
E8DML1-10-0055-2100305	TEAM SUPPORT SERVICES	OR	3/31/92				
P8AXL2-10-0018-2100242	CH2M P.A.	OR	2/20/92				
P8AXL2-10-0025-2100285	CH2M P.A.	OR	3/24/92				
P8AXL2-10-0021-2100287	CH2M P.A.	OR	3/25/92				
TOTAL OF REGION 10 = 6							
TOTAL OTHER CONTRACT REPORTS			= 212	694,315	540,161	0	33,013,923
9. SUPERFUND CONTRACT ASSIGNMENTS							
D9AHL2-01-0051-2100061	FRANKLIN ENV. SERVICES INC.	MA	11/18/91				
D9AHL2-01-0072-2100125	ENPRO SERVICES INC.	MA	12/13/91				
TOTAL OF REGION 01 = 2							
D9EHL2-02-0031-2100080	ENVIRONMENTAL PRODUCTS INC	NY	12/ 2/91				
D9EHL2-02-0032-2100081	ENVIRONMENTAL PRODUCTS INC	NY	12/ 2/91				
D9AHN2-02-0030-2300019	ENVIRONMENTAL PRODUCTS INC	NY	12/ 6/91				
P9BGL0-02-0317-2100012	SUFFOLK COUNTY WATER AUTH	NY	10/18/91				
P9BGN0-02-0320-2300042	ECOLOGY AND ENVIRONMENT	NY	3/13/92				
TOTAL OF REGION 02 = 5							
D9EKL2-03-0062-2100038	INFORMATION SYSTEMS AND SERVMD		10/29/91				
D9AKL2-03-0061-2100039	INFORMATION SYSTEMS AND SERVMD		10/29/91				
D9AKL2-03-0065-2100040	INFOPRO INCORPORATED	MD	10/29/91				
D9AKL2-03-0060-2100041	MARASCO NEWTON GROUP LIMITEDVA		10/29/91				
D9AKL2-03-0071-2100042	TECHNOLOGY & MANAGEMENT SERVMD		10/29/91				
D9EKL2-03-0066-2100043	INFOPRO INCORPORATED	MD	10/29/91				
D9AKL2-03-0016-2100056	DYNAMAC INC	MD	11/ 8/91				
D9AKL2-03-0031-2100074	ENVIRONMENTAL MANAGEMENT	MD	11/22/91				
D9AHL2-03-0108-2100089	GOODE ENVIRONMENTAL SERVICESVA		12/ 4/91				
D9AKL2-03-0081-2100090	CORPORATE INFORMATION SYSTEMVA		12/ 4/91				
D9EFL2-03-0139-2100091	GOODE ENVIRONMENTAL SERVICESVA		12/ 4/91				
D9AKL2-03-0107-2100092	COMPUTER DATA SYSTEMS, INC	MD	12/ 4/91				
D9AKL2-03-0073-2100100	SCIENTIFIC CONSULTING GROUP	MD	12/ 5/91				
D9AKL2-03-0105-2100112	NATIONAL BIOSYSTEMS, INC.	MD	12/10/91				
D9AKL2-03-0102-2100118	SYCOM INC	VA	12/12/91				

Audit Control Number	Title	Final Report Issued	Questioned Costs			Recommended Efficiencies (Funds Be Put To Better Use)
			Ineligible Costs	Unsupported Costs	Unnecessary/ Unreasonable Costs	
D9AKL2-03-0106-2100119	CBIS FEDERAL INCORPORATED	VA	12/12/91			
D9AFL2-03-0103-2100120	INFORMATION SYSTEMS SOLUTION	MD	12/12/91			
D9AKL2-03-0015-2100130	GANNETT FLEMING INC	PA	12/17/91			
D9CKL2-03-0147-2100131	BOOZ ALLEN HAMILTON	MD	12/17/91			
D9DFL2-03-0123-2100152	ROY F WESTON	PA	12/31/91			
D9AHL2-03-0117-2100168	NCI INFORMATION SYSTEMS INC	VA	1/ 6/92			
D9AKL2-03-0115-2100169	DYNAMAC	MD	1/ 6/92			
D9AKL2-03-0118-2100170	BOOZ ALLEN HAMILTON	MD	1/ 6/92			
D9AKL2-03-0119-2100171	ROY F WESTON	PA	1/ 6/92			
D9AKL2-03-0120-2100181	APEX ENVIRONMENTAL	MD	1/ 6/92			
D9AFL2-03-0189-2100227	COMPUTER DATA SYSTEMS INC	MD	2/10/92			
D9CFL1-03-0379-2100229	VERSAR INC	VA	2/11/92			
D9DFL2-03-0226-2100243	ROY F WESTON	PA	2/21/92			
D9AFL2-03-0188-2100249	CENTEL FEDERAL SYSTEMS	VA	2/25/92			
D9AFL2-03-0277-2100273	ROY F WESTON	PA	3/18/92			
D9BFL2-03-0281-2100276	UNISYS	VA	3/19/92			
D9AKN2-03-0063-2300010	ENVIRONMENTAL OPTIONS INC	VA	10/29/91			
D9AKN2-03-0080-2300020	MARASCO NEWTON GROUP LIMITED	VA	12/10/91			
D9BFN2-03-0204-2300037	NUS CORP	MD	2/21/92			
D9BJP2-03-0196-2400025	ROY F WESTON	PA	3/19/92			
P9AHL2-03-0019-2100011	ICF CORP	VA	10/18/91			
P9AHN1-03-0232-2300003	ICF TECHNOLOGY INC.	VA	10/17/91			
TOTAL OF REGION 03 = 37						
P9BHL0-04-0384-2100007	WESTINGHOUSE-HAZTECH	GA	10/ 9/91			
P9BHL0-04-0385-2100010	ENSITE INC	GA	10/18/91			
P9DGL0-04-0383-2100166	WESTINGHOUSE-HAZTECH	GA	1/ 3/92			
P9DHL1-04-0436-2100197	ENSITE INC	GA	1/21/92			
P9AXN2-04-0027-2300015	EHRT	KY	11/15/91			
TOTAL OF REGION 04 = 5						
D9AGL2-05-0055-2100177	E&K HAZARDOUS WASTE	WI	1/ 6/92			
D9AGL2-05-0060-2100179	CMC INC	KY	1/ 6/92			
D9AGL2-05-0059-2100182	E&K HAZARDOUS WASTE	WI	1/ 6/92			
D9AGL2-05-0058-2100254	CITY ENVIRONMENTAL	MI	2/25/92			
D9AGL2-05-0057-2100255	NORTHERN A-1 SERVICES	MI	3/ 2/92			
E9DKL1-05-0159-2100202	PRC EMI FY 89	IL	1/29/92			
E9AHP2-05-0036-2400001	EQM ERCS3 R5	OH	11/27/91			
P9AHN1-05-0144-2300023	OHM REM ERCS2 Z2 FY 89	OH	12/26/91			
P9AHN1-05-0143-2300024	OHM REM ERCS2 Z1 FY 89	OH	12/27/91			
P9CHP1-05-0355-2400002	OHM REM BRODERICK	OH	12/ 9/91			
P9AHP2-05-0054-2400007	MARS E/S ERCS3 R5	IL	12/18/91			
P9AHP2-05-0052-2400010	SAMSEL SERVICES ERCS3 R5	OH	12/26/91			
TOTAL OF REGION 05 = 12						
D9CKL2-07-0127-2100210	MRI	MO	2/ 4/92			
TOTAL OF REGION 07 = 1						
P9AXL2-10-0006-2100072	CH2M P.A. RFP#088994-A-K1	OR	11/19/91			
P9EGL2-10-0008-2100192	CH2M REV CAS STAT ADEQUACY	OR	1/14/92			
P9DHL0-10-0096-2100304	RES 87 OH	OR	3/31/92			
P9FHP1-10-0075-2400036	RES-CONTINGENT FEES	OR	3/31/92			
TOTAL OF REGION 10 = 4						
TOTAL SUPERFUND CONTRACT REPORTS			= 66	1,466,141	315,114	0 39,310,028
TOTAL REPORTS = 1,044				38,108,514	18,413,362	14,568,992 72,434,951
901 - REPORTS ISSUED BY ASSIGNMENT TYPE AND EPA REGION SEMI-ANNUAL PERIOD ENDING 3/31/92						

Appendix 2—Reports Without Management Decision

THE INSPECTOR GENERAL ACT REQUIRES A SUMMARY OF EACH REPORT ISSUED BEFORE THE COMMENCEMENT OF THE REPORTING PERIOD FOR WHICH NO MANAGEMENT DECISION HAS BEEN MADE BY THE END OF THE REPORTING PERIOD (INCLUDING THE DATE AND TITLE OF EACH SUCH REPORT), AN EXPLANATION OF THE REASONS SUCH MANAGEMENT DECISION HAS NOT BEEN MADE, AND A STATEMENT CONCERNING THE DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION ON EACH SUCH REPORT. (The IG provides the summary, the date and title of each such report. The Agency provides the explanation of the reasons such management decision has not been made, and a statement concerning the desired timetable for achieving a management decision on each such report.)

IG Followup Status Codes of Agency's Response at 3/31/92:

1. No Response
2. Incomplete Response Received
3. Proposed Response Received Awaiting Final Determination
4. Proposed Response Received in Review Process
5. Final Response Received in Review Process
6. In Pre-ARB Referral Process

Assignment Control Number	Title	Final Report Issued
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ASSISTANT ADMINISTRATOR FOR PESTICIDES AND TOXIC SUBSTANCES

E1EPF1-05-0117-1100378	PESTICIDES INERTS	9/27/91
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Summary: EPA DID NOT ENSURE (1) ADEQUATE ENFORCEMENT OF ITS INERTS STRATEGY (2) PROMPT REVIEW OF THE POTENTIAL EFFECTS OF INERT INGREDIENTS ON HUMANS AND THE ENVIRONMENT AND (3) THE ACCURACY OF INFORMATION ON INERTS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OFFICE SUBMITTED ITS MANAGEMENT DECISION TO THE OIG ON MARCH 26, 1992. THE OIG REQUESTED FURTHER INFORMATION ON SEVERAL RECOMMENDATIONS.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE OFFICE PLANS TO RESPOND BY MAY 15, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

ASSISTANT ADMINISTRATOR FOR WATER

E1HWE0-04-0291-1100434	CWA SECTION 404 CONSOLIDATEDGA	9/30/91
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Summary: WETLANDS MAY BE UNNECESSARILY LOST TO DREDGE AND FILL DISCHARGES BECAUSE OF EPA'S INCONSISTENT AND UNPREDICTABLE PROGRAM IMPLEMENTATION IN THE AREAS OF ENFORCEMENT, PERMITTING, AND STRATEGIC INITIATIVES.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OFFICE OF WATER RESPONDED TO THE OIG ON FEBRUARY 11, 1992. THE OIG REQUESTED ADDITIONAL INFORMATION ON MARCH 11, 1992. THE OFFICE OF WATER IS COLLECTING INFORMATION TO PRESENT TO IG TO RESOLVE AUDIT.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE MANAGEMENT DECISION SHOULD BE ISSUED BY JUNE 15, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

ASSISTANT ADMINISTRATOR FOR ADMINISTRATION AND RESOURCES MANAGEMENT

E1SFG1-05-0018-1400046	CONTRACTOR PROPERTY OVERSIGHT	9/27/91
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Summary: EPA HAD COMPLETED THE REVIEW OF PROPERTY CONTROL SYSTEMS FOR LESS THAN ONE-THIRD OF ITS CONTRACTORS HOLDING GOVERNMENT PROPERTY. AS A RESULT, IT HAD NO ASSURANCE THAT GOVERNMENT PROPERTY IN THE HANDS OF THESE CONTRACTORS WAS ADEQUATELY SAFEGUARDED.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE OFFICE FORWARDED A PROPOSED MANAGEMENT DECISION TO THE OIG ON FEBRUARY 14, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [4] (Report is to be closed out in April 1992.)

Assignment Control Number	Title	Final Report Issued
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E1XMF1-08-0033-1100441	REGION 8 MGT. OF CSC CONTRACT	9/30/91
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Summary: REGION 8 NEEDS TO STOP SUPERVISING CSC EMPLOYEES AND BEGIN MONITORING CSC CONTRACT ACTIVITIES. REGION 8 TREATED THE CSC SERVICE CONTRACT AS A PERSONAL SERVICE CONTRACT, CONTRARY TO FAR AND CIVIL SERVICE LAWS.

-EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE OFFICE FORWARDED A PROPOSED MANAGEMENT DECISION TO THE OIG ON JANUARY 21, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

E6EMPO-15-0039-1400060	ACI CONTRACT ALLEGATIONS	9/30/91
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Summary: EPA COULD PAY UP TO \$8.4 MILLION OVER DECREASING MARKET PRICES FOR MICROCOMPUTER WORKSTATIONS AND OTHER ADP EQUIPMENT BY NOT MODIFYING AND INTERIM CONTRACT AND DELAYING A COMPETITIVE AWARD. EPA COULD ALSO PAY THE CONTRACTOR \$2.3 MILLION MORE THAN ACTUALLY INCURRED FOR OPERATING EXPENSES.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS AUDIT RESPONSE IS IN THE PROCESS OF BEING COMPLETED BY OARM FOR THE OIG. THE ISSUES IN THE IG'S REPORT HAVE BEEN ADDRESSED.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE AUDIT IS EXPECTED TO BE RESOLVED WITHIN THE NEXT REPORTING PERIOD.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

PROCUREMENT CONTRACTS MANAGEMENT DIVISION

P9BHN1-04-0317-1300110	ENVIRONMENTAL HEALTH KY	9/23/91
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Summary: LABOR COSTS TOTALING \$334,856 WERE QUESTIONED BECAUSE THE CONTRACTOR DID NOT SUBMIT COST & PRICING DATA AS REQUIRED BY FAR SUBCONTRACT COSTS OF \$94,236 WERE QUESTIONED BECAUSE THE SUBCONTRACTOR WAS SELECTED IN A MANNER INCONSISTENT WITH FAR REQUIREMENTS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. NEGOTIATIONS TO BE COMPLETED BY JULY 22, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1] (This was an interim audit - not a preaward audit as alleged by the above statement. No response has been received on this report.)

Assignment Control Number	Title	Final Report Issued
PROCUREMENT CONTRACTS MANAGEMENT DIVISION		
Cincinnati Cost Advisory Branch		
D8CML1-04-0442-1100311	MANTECH ENVIRONMENTAL	NC 7/10/91
*Summary:		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE CONTRACTOR IS IN AN OVERRUN SITUATION. THE CONTRACT OFFICER HAS REQUESTED THE CONTRACTOR TO PROVIDE DOCUMENTATION SUBSTANTIATING ITS CLAIM THAT IT SATISFIED THE NOTICE REQUIREMENTS OF THE LIMITATION OF FUNDS CLAUSE IN THE CONTRACT. THE AGENCY IS AWAITING THE CONTRACTOR'S RESPONSE.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: ANTICIPATED RESOLUTION DATE IS MAY 25, 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]		
PROCUREMENT CONTRACTS MANAGEMENT DIVISION		
Cost Policy and Rate Negotiation Section		
P2DW*8-03-0174-1300105	PHILADELPHIA CITY OF	PA 9/12/91
*Summary:		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE AGENCY IS HAVING PROBLEMS REACHING AN AGREEMENT WITH THE CONTRACTOR. COST POLICY QUESTIONS HAVE BEEN ADVANCED TO THE GENERAL COUNSEL AND OIG ON HOW TO ADDRESS QUESTIONED COSTS BETWEEN INDIRECT AND DIRECT COST AUDITS.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]		
P9DHL9-10-0110-1100108	RES FY86 INDIRECT COSTS	OR 1/24/91
*Summary:		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG ASKED THAT NEGOTIATIONS BE SUSPENDED PENDING THE RESOLUTION OF OTHER ISSUES THAT MAY IMPACT THE OUTCOME OF THIS AUDIT.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]		
PROCUREMENT CONTRACTS MANAGEMENT DIVISION		
Durham Cost Advisory Branch		
D8ABN1-07-0162-1300083	PSI/HALL KIMBRELL	MO 7/ 2/91
*Summary:		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE DECISION DATE FOR THIS AUDIT WAS JANUARY 15, 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [1] (This report was closed on 4/22/92.)		
PROCUREMENT CONTRACTS MANAGEMENT DIVISION		
Financial Analysis Section		
P9BHN0-03-0382-1300101	GUARDIAN ENVIRONMENTAL SVC DE	8/29/91
Summary: GUARDIAN ENVIRONMENTAL SERVICES CLAIMED OVER \$65 MILLION OF QUESTIONED COSTS CONSISTING PRIMARILY OF UNAUTHORIZED EQUIPMENT, MATERIALS AND PERSONNEL COSTS.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NEGOTIATIONS TO BE COMPLETED BY 6/30/92		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]		

Assignment Control Number	Title	Final Report Issued
P9AHN9-05-0347-0300036	OH MATERIALS (PR EQ RATES)	OH 3/27/90
Summary: WE HAVE RECOMMENDED REDUCTIONS OF \$670,000 TO PROPOSED FIXED RATES FOR EQUIPMENT PRIMARILY BECAUSE OF ERRORS IN UTILIZATION METHODS, ADJUSTMENTS FOR FULLY DEPRECIATED EQUIPMENT AND UNSUPPORTED ESTIMATES AND ASSUMPTIONS BY THE CONTRACTOR.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: NEGOTIATIONS ARE STILL PENDING. EPA REQUESTED FURTHER AUDITS ON THE CONTRACTOR'S EQUIPMENT UTILIZATION RATES FOR 1989 AND 1990 IN ORDER TO RESOLVE THESE COSTS.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: AUDITS FOR 1987 AND 1988 SHOULD BE RESOLVED WITHIN TWELVE MONTHS FROM RECEIPT OF THESE 1989 AND 1990 AUDITS.		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]		
P9AHN0-05-0260-0300047	OH MATERIALS (PR EQ RATES)	OH 4/27/90
Summary: WE RECOMMENDED \$182,049 IN EFFICIENCIES DUE TO PROPOSED EQUIPMENT RATES 1) EXCEEDING CONTRACT CEILING RESTRICTIONS, 2) BEING DEVELOPED USING ESTIMATED COSTS, AND 3) BEING DEVELOPED USING INFORMATION OTHER THAN COST DATA.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: CONTRACT HAS NOT BEEN AWARDED YET. NEGOTIATIONS ARE STILL PENDING.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: No desired timetable was provided by EPA.		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]		
REGION 5 - GRANTS FINANCIAL MANAGEMENT		
P2CWN9-05-0336-0300076	WELLSVILLE	OH 8/ 6/90
Summary: OVER \$1.9 MILLION QUESTIONED BECAUSE OF THE GRANTEE'S FAILURE TO REHABILITATE ITS SEWERS.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: FINAL DETERMINATION CANNOT BE MADE UNTIL SEWER SYSTEM EVALUATION SURVEY (SSES) IS COMPLETE. GRANTEE HAS SIGNED CONSENT DECREE WITH THE SSES TO BE SUBMITTED ON JULY 7, 1992. THE OIG WILL NOT REINSTATE COSTS UNTIL SSES HAS BEEN SUBMITTED AND APPROVED		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION:		
A desired timetable was not provided by EPA.		
IG FOLLOWUP STATUS AS OF 3/31/92: [1] (No formal response has been made to the Divisional IG Office.)		
P2CWN8-05-0273-1300090	LAKE CO DPW	IL 7/30/91
Summary: WE QUESTIONED INELIGIBLE COSTS OF \$419,805. THEY WERE UNALLOWABLE UNDER EPA REGULATIONS OR GUIDANCE.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: COMMENTS WERE NEEDED FROM ILLINOIS EPA REGARDING CHANGE ORDER APPROVAL. A PROPOSED FINAL DETERMINATION LETTER WAS SENT TO OIG ON FEBRUARY 5, 1992. AWAITING RESPONSE TO PRELIMINARY LETTER.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: FINAL DETERMINATION SHOULD BE ISSUED BY APRIL 30, 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [2]		
P2CWN0-05-0086-1300115	GALION	OH 9/26/91
Summary: THE GRANTEE CLAIMED \$95,620 FEDERAL SHARE OF INELIGIBLE A/E COSTS. THESE COSTS WERE QUESTIONED BECAUSE THEY WERE INCURRED AFTER THE APPROVED CONSTRUCTION CONTRACT COMPLETION DATE. IN ADDITION, \$49,948 FEDERAL SHARE OF A/E COSTS WERE NOT SUPPORTED.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: INTENSE DETAILED TECHNICAL REVIEW OF CLIMATOLOGICAL DATA REQUIRED.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION ANTICIPATES RESOLUTION OF THIS AUDIT BY MAY 15, 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]		

Assignment Control Number	Title	Final Report Issued
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P2CWP9-05-0075-1400037	GARY SD IN	9/ 9/91
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Summary: ALMOST \$2.8 MILLION WASTED WHEN THE GRANTEE FAILED TO OPERATE AND MAINTAIN A WASTEWATER TREATMENT PLANT.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE LOCAL OIG WILL NOT CONCUR WITH THE REGION'S MANAGEMENT DECISION UNTIL ACTIONS REQUIRED UNDER A CONSENT DECREE ARE COMPLETE.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE GRANTEE HAS UNTIL 1994 TO COMPLY WITH THE CONSENT DECREE.

IG FOLLOWUP STATUS AS OF 3/31/92: [3]

P2CWP8-05-0026-1400038	GARY SD IN	9/ 9/91
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Summary: ALMOST \$25 MILLION WASTED WHEN THE GRANTEE FAILED TO OPERATE AND MAINTAIN A WASTEWATER TREATMENT PLANT.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE LOCAL OIG WILL NOT CONCUR WITH THE REGION'S MANAGEMENT DECISION UNTIL ACTIONS REQUIRED UNDER A CONSENT DECREE ARE COMPLETE.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE GRANTEE HAS UNTIL 1994 TO COMPLY WITH THE CONSENT DECREE.

IG FOLLOWUP STATUS AS OF 3/31/92: [3]

P2CWP9-05-0070-1400047	INDIANAPOLIS IN	9/24/91
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Summary: GRANTEE CLAIMS OVER \$6.7 MILLION OF QUESTIONED COSTS. WE QUESTIONED \$3,177,937 OF INELIGIBLE CONSTRUCTION COSTS, AND \$2,072,454 OF UNSUPPORTED FORCE ACCOUNT & ENGINEERING COSTS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE GRANTEE HAS FORWARDED EIGHT VOLUMES OF DOCUMENTATION REGARDING UNSUPPORTED COSTS. THESE RECORDS WERE NOT MADE AVAILABLE FOR THE AUDITOR TO EXAMINE DURING THE ON-SITE VISIT DUE TO VOLUME AND COMPLEXITY OF THE DOCUMENTATION, REGION 5 HAS HAD TO REVIEW THESE RECORDS.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL DETERMINATION LETTER SHOULD BE ISSUED BY JUNE 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P2CWN4-05-0183-5100159	EULID OH	7/12/85
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Summary: WE QUESTIONED THE ENTIRE GRANT AWARD OF ALMOST \$14.3 MILLION THE GRANTEE FAILED TO MEET GRANT CONDITION NO. 3 AND OPERATE THE PLANT SUFFICIENTLY TO MEET IT NPDES PERMIT.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: RESOLUTION OF QUESTIONED COSTS DEPENDS UPON GRANTEE'S SATISFACTORY COMPLETION OF ACTIONS IMPOSED BY CONSENT DECREE.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: CONSENT DECREE ALLOWS GRANTEE UNTIL 1996 TO COMPLETE CORRECTIVE ACTIONS.

IG FOLLOWUP STATUS AS OF 3/31/92: [3]

P3DWL1-05-0360-5100559	PRC ENG CT FY 80/81 IL	9/25/85
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*Summary: WE RECOMMENDED OVERHEAD RATES OF 145.36 PERCENT AND 131.73 PERCENT FOR FISCAL YEARS 1981 AND 1980, RESPECTIVELY.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: PRELIMINARY DETERMINATION HAS BEEN ISSUED. THE REGION IS AWAITING LEGAL ADVICE FROM REGIONAL COUNSEL. THE REGION IS ALSO AWAITING ADDITIONAL INFORMATION FROM PRC.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: TARGETED FINAL DETERMINATION DATE IS JUNE 29, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

Assignment Control Number	Title	Final Report Issued
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P2CWN4-05-0357-6100389	DETROIT WSD MI	8/25/86
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Summary: THE CITY OF DETROIT, MI CLAIMED OVER \$169,000 OF UNREASONABLE ENGINEERING COSTS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2GWN4-05-0264-6100390	DETROIT WSD MI	8/25/86
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Summary: WE QUESTIONED INELIGIBLE FORCE ACCOUNT COSTS OF \$20,872 INCURRED PRIOR TO THE GRANT AWARD. IN ADDITION, UNSUPPORTED FORCE ACCOUNT COSTS OF \$36,370 INCURRED AFTER THE APPROVED CONSTRUCTION COMPLETION DATE WERE QUESTIONED.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2CWN4-05-0263-6100391	DETROIT WSD MI	8/25/86
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Summary: THE GRANTEE CLAIMED UNREASONABLE FORCE ACCOUNT COSTS OF \$286,000. THE GRANTEE ALSO CLAIMED INELIGIBLE COSTS OF \$15,000.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2CWN4-05-0280-6100574	DETROIT WSD MI	9/30/86
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Summary: WE QUESTIONED INELIGIBLE COST OF \$293,000 MOSTLY FOR CHANGE ORDERS. WE ALSO QUESTIONED UNNECESSARY COST OF \$399,000 FOR FORCE ACCOUNT AND GRANTEE DELAYS. CHANGE ORDER COSTS OF \$148,00 WERE UNSUPPORTED.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2CWN4-05-0265-6100575	DETROIT WSD WI	9/30/86
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Summary: THE GRANTEE CLAIMED INELIGIBLE AND UNSUPPORTED CONSTRUCTION COSTS OF \$559,000. THE GRANTEE ALSO CLAIMED UNREASONABLE ENGINEERING COSTS OF \$374,000.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

Assignment Control Number	Title	Final Report Issued
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P2CWN5-05-0242-7000034	DETROIT WSD MI	10/ 6/86
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Summary: WE QUESTIONED INELIGIBLE CONSTRUCTION AND ENGINEERING COSTS OF \$20,006. IN ADDITION, WE QUESTIONED UNSUPPORTED ENGINEERING COSTS OF \$40,495 INCURRED AFTER THE APPROVED CONSTRUCTION COMPLETION DATE.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2CWN5-05-0246-7000044	DETROIT WSD MI	10/ 7/86
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Summary: THE GRANTEE CLAIMED UNREASONABLE FORCE ACCOUNT COSTS OF \$336,000.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2GWN5-05-0275-7000045	DETROIT WSD MI	10/ 7/86
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Summary: WE QUESTIONED \$80,000 OF INELIGIBLE ENGINEERING AND CONSTRUCTION COSTS. ENGINEERING COSTS OF \$112,000 INCURRED AFTER THE APPROVED CONSTRUCTION COMPLETION DATE WERE NOT SUPPORTED.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2CWN5-05-0247-7000049	DETROIT WSD MI	10/ 8/86
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Summary: WE QUESTIONED UNREASONABLE TECHNICAL SERVICES AND CONSTRUCTION COSTS OF \$559,000.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2CWN5-05-0276-7000050	DETROIT WSD MI	10/ 8/86
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Summary: WE QUESTIONED \$59,000 OF INELIGIBLE ENGINEERING COSTS. ENGINEERING COSTS OF \$433,600 INCURRED AFTER THE APPROVED CONSTRUCTION COMPLETION DATE WERE NOT SUPPORTED.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

Assignment Control Number	Title	Final Report Issued
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E2BWL5-05-0136-7000980	SAUGET IL	3/31/87
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Summary: SAUGET, IL WAS AWARDED FEDERAL FUNDS IN EXCESS OF \$7 MILLION FOR INELIGIBLE AND UNNECESSARY PROJECT COSTS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: AUDIT REPORT HAS COMPLEX ISSUES WITH TOTAL QUESTIONED AND UNSUPPORTED COSTS OF \$15,323,316. THE REGION IS SEEKING GUIDANCE FROM REGIONAL COUNSEL AND WATER DIVISION. A DEVIATION REQUEST IS PENDING IN EPA HEADQUARTERS.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2GWN5-05-0132-8000464	DETROIT WSD MI	1/20/88
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Summary: DETROIT CLAIMED INELIGIBLE COSTS OF ALMOST \$2.6 MILLION RESULTING FROM ITS FAILURE TO HONOR A CONTRACT. WE ALSO QUESTIONED UNSUPPORTED COSTS OF ALMOST \$2.1 MILLION.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2CWN7-05-0237-8100724	DETROIT WSD MI	8/29/88
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Summary: DETROIT, MI CLAIMED OVER \$274,000 OF INELIGIBLE CONSTRUCTION COSTS. WE ALSO QUESTIONED UNSUPPORTED ENGINEERING AND FORCE ACCOUNT COSTS OF \$662,000.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2GWN5-05-0169-8100774	DETROIT WSD MI	9/ 1/88
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Summary: WE QUESTIONED INELIGIBLE CONSTRUCTION AND ENGINEERING COSTS OF \$96,520. ENGINEERING COSTS OF \$992,430 INCURRED AFTER THE APPROVED CONSTRUCTION COMPLETION DATE WERE NOT SUPPORTED.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE OIG NOTIFIED THE REGION ON JANUARY 15, 1992 THAT ITS MANAGEMENT DECISION IS INCOMPLETE. THE HEADQUARTERS OIG HAS INITIATED DISCUSSIONS WITH THE OFFICE OF WATER TO CLARIFY SOME OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: NO ACCURATE RESOLUTION DATE CAN BE ESTIMATED AT THIS TIME.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

REGION 3. REGIONAL ADMINISTRATOR

P2CWM9-03-0238-1200037	GARRETT COUNTY SANI DIST MD	9/30/91
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Summary: GRANTEE CLAIMED \$165,060 OF INELIGIBLE FEDERAL SHARE COSTS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: DISCUSSIONS WITH THE PROGRAM STAFF WERE NECESSARY TO CLARIFY RECOMMENDATIONS MADE IN RESPONSE TO THE AUDIT.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL DETERMINATION LETTER WAS SUBMITTED TO LOCAL OIG ON MARCH 27, 1992, AND APPROVED ON APRIL 9, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [3] (The proposed Final Determination Letter was received and found to be acceptable on 4/7/92. We expect the report will be closed during April 1992.)

Assignment Control Number	Title	Final Report Issued
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P2CWN0-03-0322-1300116 PHILADELPHIA CITY OF PA 9/26/91
 Summary: THE CITY OF PHILADELPHIA CLAIMED \$9,552,760 OF INELIGIBLE FORCE ACCOUNT, ENGINEERING, CONSTRUCTION, INDIRECT AND FEDERAL FACILITY SHARE COSTS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS WAS A MEGA-GRANT AUDIT INVOLVING 11 GRANTS. THE RECOMMENDATION FOR THE FINAL GRANT WILL NOT BE DEVELOPED UNTIL A COMPLEX ENGINEERING ISSUE IS REVIEWED BY THE OIG'S TECHNICAL ASSISTANCE UNIT.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

REGION 4, REGIONAL ADMINISTRATOR

E2CWN7-04-0302-0300054 SYLACAUGA UTILITIES BD AL 5/10/90
 Summary: THE GRANTEE TERMINATED THE ORIGINAL CONTRACTOR FOR CONVENIENCE AND DID NOT HOLD THE CONTRACTOR AND/OR THE BONDING COMPANY FOR CHANGED SITE CONDITIONS AND INCREASED COSTS OF \$1.6 MILLION.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS AUDIT HAS BEEN REFERRED TO HEADQUARTERS FOR RESOLUTION. THE OIG ENGINEERS HAVE REVIEWED THE DOCUMENTATION AND STILL DISAGREE WITH THE MANAGEMENT DECISION. THE OIG WILL WORK WITH THE HEADQUARTERS OFFICE OF WATER AND THE GRANTS ADMINISTRATION DIVISION TO RESOLVE THIS AUDIT.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [6]

E2CWN1-04-0052-1300086 HILLSBOROUGH COUNTY FL 7/17/91
 Summary: THE GRANTEE RECEIVED EPA FUNDS TO EXPAND THEIR WASTEWATER TREATMENT PLANT. WE DID NOT FIND JUSTIFICATION FOR THE EXPANSION. THEREFORE, WE QUESTIONED 84% OF THE EXPANSION COST THAT WAS UNNECESSARY, WHICH COMES TO \$5,052,880 EPA SHARE.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: SYSTEM FLOWS TO JUSTIFY EXPANDING THE TREATMENT PLANT ARE DEPENDENT UPON THE OUTCOME OF THE CORRECTIVE ACTION PLAN FOR THE RUSKIN/WIMAUMA PROJECT (1400054/STOPPED DUE TO DEFECTIVE CONSTRUCTION) REGION IV & OIG CONCUR THAT A FINAL DETERMINATION IS PREMATURE.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

S2CWN8-04-0309-1300093 MEMPHIS TN 8/2/91
 Summary: WE QUESTIONED \$3,072,793 OF ENGINEERING AND CONSTRUCTION COST BECAUSE IT REPRESENTED WORK OUTSIDE THE APPROVED GRANT SCOPE; COST OUTSIDE THE BUDGET PERIOD, EXTRA WORK DISAPPROVED BY THE STATE AND COST ABOVE THE LOW BID. AN ADDITIONAL \$2,049,076 WAS UNSUPPORTED OR UNNECESSARY.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS AUDIT REQUIRED ADDITIONAL TIME DUE TO THE COMPLEXITY OF THE AUDIT AND STATE AUDITORS APPLYING NEW LAWS TO AN OLD GRANT.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS FINAL DETERMINATION LETTER SHOULD BE ISSUED BY JUNE 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

Assignment Control Number	Title	Final Report Issued
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E2AWP1-04-0110-1400054 HILLSBOROUGH COUNTY FL 9/26/91
 Summary: WE QUESTIONED THE TOTAL COST CLAIMED OF \$7,520,816 UNDER GRANT NO. 0120682-09 BECAUSE THE GRANTEE FAILED TO CONSTRUCT AN OPERABLE SYSTEM. WE RECOMMENDED ANNULMENT OF THE GRANT.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE RUSKIN/WIMAUMA PROJECT CONSTRUCTION HAS STOPPED DUE TO DEFECTIVE CONSTRUCTION. EPA HAS ALLOWED ADDITIONAL PROJECT TIME FOR GRANTEE TO PRESENT AN ACCEPTABLE CORRECTIVE ACTION PLAN WITH FIRM TIMETABLES FOR COMPLETION & ACCOMPLISH RETROACTIVE COMPLIANCE WITH UNIFORM RELOCATION ACT REQUIREMENTS.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

REGION 5, REGIONAL ADMINISTRATOR

E2AWT0-05-0223-0400020 SELLERSBURG EWS IN 6/14/90
 Summary: REGION 5 AWARDED A \$5.5 MILLION STEP 2+3 GRANT TO SELLERSBURG, IN FOR A PROJECT WHICH DID NOT MEET THE ELIGIBILITY REQUIREMENTS FOR A STEP 2+3 GRANT.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS MATTER WAS REFERRED TO THE GENERAL COUNSEL FOR A LEGAL OPINION ON JANUARY 27, 1992.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [6]

E2AWT0-05-0224-0400045 W TERRE HAUTE EWS IN 9/28/90
 Summary: REGION 5 AWARDED A STEP 2+3 GRANT OF \$5,275,325 TO WEST TERRE HAUTE, IN FOR A PROJECT WHICH DID NOT MEET THE ELIGIBILITY REQUIREMENTS FOR A STEP 2+3 GRANT.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS MATTER WAS REFERRED TO THE GENERAL COUNSEL FOR A LEGAL OPINION ON FEBRUARY 5, 1992.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [6]

E2AWT1-05-0134-1400007 S HENRY RSD EWS IN 2/25/91
 Summary: REGION 5 AWARDED A STEP 2+3 GRANT OF \$4,461,050 TO SOUTH HENRY REGIONAL WASTE DISTRICT, IN FOR A PROJECT WHICH DID NOT MEET THE ELIGIBILITY REQUIREMENTS FOR A STEP 2+3 GRANT.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS AUDIT IS BEING DELAYED FOR THE SAME REASON AS THE SELLERSBURG AND WEST TERRE HAUTE. THE REGION ON MARCH 25, 1992, THAT RESOLUTION OF THIS AUDIT WOULD BE DEPENDENT ON THE OUTCOME OF THOSE OTHER AUDITS.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [6]

E2AWT1-05-0116-1400048 ENGLISH EWS IN 9/25/91
 Summary: THE GRANTEE HAS BEGUN A SIGNIFICANT REDEVELOPMENT PROJECT WHICH RAISES QUESTIONS ABOUT THE CONCLUSIONS OF THE FACILITIES PLANNING PROCESS. AS A RESULT THE GRANT AWARD WAS PREMATURE AND THE PRELIMINARY PLANNING NEEDS TO BE RE-EVALUATED

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS MATTER WAS REFERRED TO THE GENERAL COUNSEL FOR A LEGAL OPINION ON FEBRUARY 5, 1992.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [6]

Assignment Control Number	Title	Final Report Issued
E2AWT1-05-0391-1400063	LOOGOTEE EWS IN	9/30/91
Summary: APPROPRIATE ADVANCED TREATMENT (AT) FUNDING REVIEW POLICIES & PROCEDURES WERE NOT FOLLOWED FOR THIS PROJECT. IN ADDITION, AT PROBABLY WAS NOT NECESSARY. ACCORDINGLY, WE QUESTIONED \$650,000 INCREMENTAL AT COSTS AWARDED.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE MANAGEMENT DECISION WAS FORWARDED TO THE LOCAL OIG ON MARCH 20, 1992. THE OIG IS STILL REVIEWING THE RECOMMENDATIONS.		
IG FOLLOWUP STATUS AS OF 3/31/92: [4] (Proposed Management Decision received on April 10, 1992.)		
<u>REGION 1, REGIONAL ADMINISTRATOR</u>		
S2CW*8-01-0365-1100280	LOWELL MA	7/ 1/91
Summary: THE GRANTEE CLAIMED UNALLOWABLE COSTS OF \$617,441 COMPRISED OF \$17,999 OF INELIGIBLE COSTS AND \$599,442 OF UNSUPPORTED COSTS FOR THE DESIGN OF AN INTERCEPTOR SEWER.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL DETERMINATION LETTER WAS ISSUED ON MARCH 12, 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [5] (This report was closed on 4/2/92.)		
S2CWL0-01-0108-1100281	LOWELL MA	7/ 1/91
Summary: THE GRANTEE CLAIMED UNALLOWABLE COSTS OF \$295,160 COMPRISED OF \$94,991 OF INELIGIBLE COSTS AND \$200,169 OF UNSUPPORTED COSTS FOR THE CONSTRUCTION OF AN INTERCEPTOR SEWER, DIVERSION CHAMBERS AND SIPHONS.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL DETERMINATION LETTER WAS ISSUED ON MARCH 12, 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [5] (This report was closed on 4/2/92.)		
<u>REGION 2, REGIONAL ADMINISTRATOR</u>		
P5BGL0-02-0196-1100423	NYS LOVE CANAL REMEDIAL PROJNY	9/27/91
Summary: THE RECIPIENT CLAIMED \$953,392 OF UNALLOWABLE COSTS (\$1,390 OF INELIGIBLE COSTS AND \$952,002 OF UNSUPPORTED COSTS) FOR THE LOVE CANAL REMEDIAL PROJECT.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: NEW YORK STATE RECENTLY ADVISED THAT IT HAS NOW ACQUIRED THE COMPUTER CAPABILITY NEEDED TO EXTRACT AND CONSOLIDATE THE SEVEN YEARS OF EXPENSE INFORMATION FOR THIS PROJECT. THE STATE ESTIMATES THAT DETAILED SCHEDULES WILL BE COMPLETE BY JULY 31, 1992.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION EXPECTS RESOLUTION BY SEPTEMBER 30, 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]		
P2CWL9-02-0036-1100425	CAMDEN COUNTY NJ	9/27/91
Summary: THE GRANTEE CLAIMED \$14,178,770 OF WHICH WE QUESTIONED \$365,685 AS INELIGIBLE, \$164,420 AS UNSUPPORTED AND \$73,949 AS UNREASONABLE.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: TO RESOLVE THIS COMPLEX AUDIT REQUIRED FURTHER ADDITIONAL CLARIFICATION AND DOCUMENTATION FROM THE GRANTEE.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL RESOLUTION IS CURRENTLY IN DRAFT AND IS EXPECTED TO BE FINALIZED DURING THE THIRD QUARTER OF FY 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]		

Assignment Control Number	Title	Final Report Issued
E1HWG1-02-6000-1400041	NPDES FOLLOWUP NY	9/12/91
Summary: REGION 2'S CORRECTIVE ACTIONS ON NY AND NJ'S NPDES ENFORCEMENT PROGRAM WERE NOT EFFECTIVE. THE REGION NEEDED TO IMPROVE ITS MONITORING SYSTEM FOR TRACKING AND RESOLVING CORRECTIVE ACTIONS.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE MANAGEMENT DECISION FOR THIS AUDIT WAS SUBMITTED TO THE LOCAL OIG ON MARCH 30, 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [4]		
<u>REGION 9, REGIONAL ADMINISTRATOR</u>		
S5BG*8-09-0202-0300037	CA DEPT OF HEALTH CA	3/30/90
Summary: COSTS OF \$2,419,415 QUESTIONED AS INELIGIBLE AND \$1,639,629 AS UNREASONABLE INELIGIBLES RELATED TO FORCE ACCOUNT AND CONTRACT COSTS UNREASONABLE RELATED TO CONTRACT COSTS. GRANTEE'S FINANCIAL MANAGEMENT SYSTEM DETERMINED INADEQUATE. MOST INELIGIBLE COST RESULT OF THIS.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: A DRAFT MANAGEMENT DECISION WAS REVIEWED BY THE OIG. THE IG DEFERRED APPROVAL OF SEVERAL RECOMMENDATIONS PENDING THE COMPLETION OF ACTIONS THAT ARE UNDERWAY. THE REGION IS WORKING WITH THE LOCAL OIG TO RESOLVE THE REMAINING ISSUES.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL MANAGEMENT DECISION IS EXPECTED BY JUNE 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [2]		
S2CW*8-09-0117-0300077	SCOTTS VALLEY, CITY OF CA	8/ 7/90
Summary: INELIGIBLE COSTS OF \$533,500 REPRESENT A/E FEES OF \$123,960 INCURRED PRIOR TO APPROVAL \$389,804 IN EXCESS OF APPROVAL \$1,445 AFTER COMPLETION \$28,561 OF INELIGIBLE COSTS, (\$10,275) ADDITIONAL CONSTRUCTION AND \$44,975 OF UNREASONABLE IN EXCESS OF GRANT AMOUNT.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION ISSUED A SUPPLEMENTAL FINAL DETERMINATION LETTER ON JANUARY 30, 1992. THE LOCAL OIG HAD NO RECORD OF THIS LETTER. AN ADDITIONAL COPY WAS SENT TOO LATE TO BE INCORPORATED INTO THE IG'S TRACKING SYSTEM (for semiannual reporting).		
IG FOLLOWUP STATUS AS OF 3/31/92: [2] (This report was closed on 4/13/92.)		
E2CW*8-09-0024-0300090	HONOLULU CITY & COUNTY OF HI	9/19/90
Summary: INELIGIBLE COST QUESTIONED OF \$279,208 CONSISTED OF \$247,009 OF UNALLOWABLE FORCE ACCOUNT/ADMIN. COSTS AND \$31,649 FOR INELIGIBLE CONSTRUCTION COST. \$3,786,208 OF UNREASONABLE COSTS RELATED TO INCOMPLETE STEP 1 GRANT AND UNDERUTILIZED FACILITY		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE REGION SENT A DRAFT FINAL DETERMINATION LETTER TO THE LOCAL OIG. THE OIG DID NOT AGREE, AND FURTHER MEETINGS ARE SCHEDULED TO DISCUSS ISSUES.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE OUTSTANDING ISSUES ARE EXPECTED TO BE RESOLVED BY SEPTEMBER 30, 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [2]		

Assignment Control Number	Title	Final Report Issued
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E2CWN9-09-0033-0300091 HONOLULU, CITY & COUNTY OF HI 9/19/90
 Summary: INELIGIBLE COST QUESTIONED OF \$1,106,980 CONSISTS OF \$446,176 OF UNDOCUMENTED ADMINISTRATION COST AND \$660,744 FOR CONSTRUCTION COSTS RELATED TO PERMITS. UNREASONABLE COSTS OF \$5,298,871 RELATED TO UNDERUTILIZED FACILITIES.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE REGION SENT A DRAFT FINAL DETERMINATION LETTER TO THE LOCAL OIG. THE OIG DID NOT AGREE, AND FURTHER MEETINGS ARE SCHEDULED TO DISCUSS ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE OUTSTANDING ISSUES ARE EXPECTED TO BE RESOLVED BY SEPTEMBER 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

E2CW*8-09-0037-0300092 HONOLULU, CITY & COUNTY OF HI 9/19/90
 Summary: INELIGIBLE COSTS QUESTIONED OF \$16,269,686 CONSISTED OF \$552,471 OF UNALLOWABLE ADMIN/FORCE ACCOUNT COSTS, \$734,663 FOR UNALLOWABLE A/E FEE \$14,982,872 FOR INELIGIBLE CONSTRUCTION COSTS; ADDITIONALLY \$2,493,500 FOR UNNECESSARY COSTS FOR EQUIPMENT NOT IN USE BY GRANTEE.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE REGION SENT A DRAFT FINAL DETERMINATION LETTER TO THE LOCAL OIG. THE OIG DID NOT AGREE, AND FURTHER MEETINGS ARE SCHEDULED TO DISCUSS ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION. THE OUTSTANDING ISSUES ARE EXPECTED TO BE RESOLVED BY SEPTEMBER 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1] (No formal response has been received on this audit.)

S5BKN9-09-0267-0300098 SOUTH BAY MULTI-SITE CA 9/28/90
 Summary: COSTS OF \$2,903,899 WERE QUESTIONED AS UNSUPPORTED BY ADEQUATE SOURCE DOCUMENTATION.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: A DRAFT MANAGEMENT DECISION WAS REVIEWED BY THE OIG. THE IG DEFERRED APPROVAL OF SEVERAL RECOMMENDATIONS PENDING THE COMPLETION OF ACTIONS THAT ARE UNDERWAY. THE REGION IS WORKING WITH THE LOCAL OIG TO RESOLVE THE REMAINING ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL MANAGEMENT DECISION IS EXPECTED BY JUNE 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [2]

P2BWL0-09-0175-1100436 CLARK COUNTY SD NV 9/30/91
 Summary: THE CLARK COUNTY SANITATION DISTRICT, NEVADA (THE GRANTEE) CLAIMED INELIGIBLE COSTS OF \$6,851,921, UNSUPPORTED COSTS OF \$688,395 AND MORE SIGNIFICANTLY, CLAIMS FOR \$25,390,310 WERE QUESTIONED AS UNNECESSARY/UNREASONABLE.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE AUDIT RESOLUTION HAS BEEN DELAYED TO ALLOW THE REGION SUFFICIENT TIME TO ENSURE THE COMPLETENESS OF ITS MANAGEMENT DECISION. THE REGION'S WATER DIVISION IS WORKING TO RESOLVE SEVERAL OUTSTANDING ISSUES WITH A SINGLE MANAGEMENT DECISION. THESE ISSUES INCLUDE FINDINGS OF THIS AUDIT, AN EARLIER APPEAL ON THIS GRANT AND THE GRANT'S FINAL PAYMENT REQUEST. THE REGION IS TRYING TO BE COMPLETE SO THE OIG IS NOT OBLIGATED TO REVIEW THIS GRANT AGAIN.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: IT EXPECTS TO RESOLVE THIS AUDIT BY SEPTEMBER 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

Assignment Control Number	Title	Final Report Issued
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E2CW*7-09-0192-1300053 SUN VALLEY WATER & SAN DIST NV 3/28/91
 Summary: INELIGIBLE COST QUESTIONED OF \$6,221,120 CONSISTS OF 1152 FOR NOT MEETING 2/3 RULE; \$995,653 FOR UNALLOWABLE A/E; \$116,120 FOR UNALLOWABLE ADMINISTRATION AND \$4,300 OF 1/E CO'S ALSO \$2,437,748 QUESTIONED FOR UNDERUTILIZATION OF FACILITIES.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: A DRAFT MANAGEMENT DECISION WAS REVIEWED BY THE OIG. THE IG DEFERRED APPROVAL OF SEVERAL RECOMMENDATIONS PENDING THE COMPLETION OF ACTIONS THAT ARE UNDERWAY. THE REGION IS WORKING WITH THE LOCAL OIG TO RESOLVE THE REMAINING ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL MANAGEMENT DECISION IS EXPECTED BY JUNE 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1] (No formal response has been received on this audit.)

S2CW*8-09-0157-1300112 LOS ANGELES, CITY OF CA 9/25/91
 Summary: INELIGIBLE COSTS OF \$723,627 INCLUDED: \$650,255 OF UNALLOWABLE FORCE ACCOUNT COSTS; AND \$73,372 FOR UNALLOWABLE ENGINEERING COSTS. UNREASONABLE COSTS INCLUDE \$879,630 OF UNDOCUMENTED F/A AND \$1,099,261 A/E COSTS INCURRED UNDER PROHIBITED CONTRACT METHOD.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS AUDIT IS RELATED TO TWO OTHERS ON THIS GRANTEE. THE STATE WATER RESOURCES CONTROL BOARD (SWRCB) INSPECTED THE LA TREATMENT PLANTS AND ISSUED AN INTERNAL REPORT THAT WILL BE USED FOR THE FINAL DETERMINATION LETTER. THE LETTER WAS DELAYED BY THE STATE'S REVIEW PROCESS.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION EXPECTS TO ISSUE THE FINAL DRAFT DETERMINATION LETTER TO THE LOCAL OIG BY APRIL 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

S2CWN9-09-0039-1300117 LOS ANGELES, CITY OF CA 9/30/91
 Summary: INELIGIBLE COSTS INCLUDED \$4,004,695 FOR COST INCURRED PRIOR TO APPROVAL \$3,659,407 IN EXCESS OF APPROVAL ADDITIONAL AE QUESTIONED \$3,999,353 RELATED TO REPLACEMENT OF BAS ENGINES WITH ELECTRIC MOTORS & \$5,275,186 FOR INADEQUATELY DOCUMENTED FORCE ACCOUNT COSTS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS AUDIT IS RELATED TO TWO OTHERS ON THIS GRANTEE. THE STATE WATER RESOURCES CONTROL BOARD (SWRCB) INSPECTED THE LA TREATMENT PLANTS AND ISSUED AN INTERNAL REPORT THAT WILL BE USED FOR THE FINAL DETERMINATION LETTER. THE LETTER WAS DELAYED BY THE STATE'S REVIEW PROCESS.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION EXPECTS TO ISSUE THE FINAL DRAFT DETERMINATION LETTER TO THE LOCAL OIG BY APRIL 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

S2CWN9-09-0032-1300118 MONTEREY REG WATER POLL CON CA 9/30/91
 Summary: COSTS QUESTIONED INCLUDED \$420,412 FOR UNALLOWABLE ADMIN AND F/A COSTS; \$2,996,703 FOR UNALLOWABLE ENGINEERING \$3,605,896 FOR INELIGIBLE CONSTRUCTION AND \$467,996 OF INELIGIBLE OTHER ALSO QUESTIONED \$51,118,958 PENDING AN ELIGIBILITY DETERMINATION.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE SWRCB IS WORKING ON THE DRAFT FDL. WMD IS ATTEMPTING TO RESOLVE ALL ISSUES NOT RELATED TO THE CAPACITY ISSUE IN AUDIT #1400006 OF MONTEREY. WMD EXPECTS THIS AUDIT TO BE OVERDUE UNTIL THE CAPACITY ISSUE ON THE OTHER MONTEREY AND MARINA AUDITS IS RESOLVED.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

Assignment Control Number	Title	Final Report Issued
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S2CW*8-09-0156-1300119 LOS ANGELES, CITY OF CA 9/30/91
 Summary: INELIGIBLE COSTS OF \$2,483,872 INCLUDED \$2,039,554 OF CONSTRUCTION AND FORCE ACCOUNT COST OUTSIDE SCOPE OF APPROVED PROJECT; \$444,318 OF F/A ALLOCABLE TO I/E CONSTRUCTION; UNREASONABLE COSTS OF \$68,150,598 RELATED TO EXCESSIVE LANDSCAPING, F/A AND UNUSED FACILITIES.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS AUDIT IS RELATED TO TWO OTHERS ON THIS GRANTEE. THE STATE WATER RESOURCES CONTROL BOARD (SWRCB) INSPECTED THE LA TREATMENT PLANTS AND ISSUED AN INTERNAL REPORT THAT WILL BE USED FOR THE FINAL DETERMINATION LETTER. THE LETTER WAS DELAYED BY THE STATE'S REVIEW PROCESS.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION EXPECTS TO ISSUE THE FINAL DRAFT DETERMINATION LETTER TO THE LOCAL OIG BY APRIL 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

S2CWN9-09-0171-1300120 TRACY, CITY OF CA 9/30/91
 Summary: I/E COSTS INCLUDED: \$11,438 FOR A/E COSTS; \$655,329 OF INTEREST EARNED; \$2,916,214 FOR LITIGATION SETTLEMENT; UNREASONABLE COST OF \$5,516,623 WERE RELATED TO FIX UP OF FAILED FACILITIES.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE LOCAL OIG OBJECTED TO ALLOWING COSTS RELATED TO ADDITIONS AND A SETTLEMENT IN THE DRAFT FINAL DETERMINATION LETTER.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION PLANS TO MEET WITH THE LOCAL OIG TO RESOLVE THESE ISSUES BY SEPTEMBER 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1] (No formal response has been received on this audit.)

E2AWP9-09-0189-1400006 EARLY WARNING - MONTEREY CA 2/11/91
 Summary: REGION 9 AWARDED \$8.1 MILLION GRANT AMENDMENT WHICH DID NOT MEET THE REQUIREMENTS OF THE CLEAN WATER ACT OR THE EPA REGULATIONS. IN ADDITION THE U.S. ARMY OVERPAID \$6.2 MILLION FOR ITS SHARE OF THE CONSTRUCTION PROJECT.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS AUDIT IS LINKED TO THE MARINA EARLY WARNING AUDIT (9400043). THE REGION HAS BEEN WORKING TO RESOLVE BOTH AUDITS WITH THE ARMY CORPS OF ENGINEERS, THE OIG AND THE STATE WATER RESOURCES CONTROL BOARD. THE REGION IS TRYING TO SCHEDULE A MEETING WITH MONTEREY.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION EXPECTS TO RESOLVE THESE AUDITS BY SEPTEMBER 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

E1KAG1-09-6094-1400049 FOLLOW UP REVIEW REG. IX CA 9/25/91
 *Summary:

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: ON DECEMBER 24, 1991, THE REGION REQUESTED A REVIEW OF ITS DRAFT FINAL DETERMINATION LETTER. ON JANUARY 7, 1992, THE OIG ACCEPTED ABOUT HALF OF THE DECISIONS. GRANTEE LETTERS WERE REVIEWED AND FOUND INCOMPLETE ON MARCH 23, 1992.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION SENT ITS FDL TO THE OIG ON APRIL 2, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [4]

E2AWP9-09-0065-9400025 HOMELAND EARLY WARNING CA 3/31/89
 Summary: SPECIAL REVIEW OF CONSTRUCTION GRANT OF WASTEWATER TREATMENT PLANT FOUND \$3,737,139 IN FEDERAL SHARE COSTS QUESTIONED. AN EARLY WARNING LETTER ADVISED THAT COSTS FOR THE COLLECTION SYSTEM PORTION OF THE PROJECT DID NOT QUALIFY FOR FUNDING BECAUSE OF THE '2/3 RULE'.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: RESOLUTION OF THIS AUDIT HAS BEEN REFERRED TO THE AUDIT RESOLUTION BOARD. WMD IS WORKING WITH ARB TO RESOLVE THE ISSUE WITHOUT AN ARB DECISION.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: WE EXPECT RESOLUTION BY SEPTEMBER 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [6]

Assignment Control Number	Title	Final Report Issued
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E2AWP9-09-0230-9400043 EARLY WARNING-MARINA CWD CA 9/26/89
 Summary: SPECIAL REVIEW OF GRANT TO BUY CAPACITY RIGHTS FROM REGIONAL WASTEWATER TREATMENT PLANT RESULTED IN AN EARLY WARNING LETTER TO EPA MANAGEMENT THAT THE AWARD VIOLATED 40 CFR3S 2250 AND THAT TOTAL COSTS QUESTIONED OF \$1,694,000 (F.S. \$931,700) WOULD CAUSE 'WINDFALL'.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS AUDIT IS LINKED TO THE MONTEREY EARLY WARNING AUDIT (140006). THE REGION HAS BEEN WORKING WITH ARMY CORPS OF ENGINEERS, THE STATE OF CALIFORNIA AND THE OIG TO RESOLVE BOTH AUDITS. THE ISSUES AND LOGISTICS HAVE BEEN DIFFICULT. THE REGION'S WATER DIVISION IS CURRENTLY TRYING TO SCHEDULE A MEETING WITH MONTEREY OFFICIALS.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION EXPECTS TO RESOLVE THESE AUDITS BY SEPTEMBER 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [5]

REGION 6, REGIONAL ADMINISTRATOR

E2CWN8-06-0037-0300055 BARTLESVILLE OK 5/11/90
 Summary: AUDIT OF CONSTRUCTION GRANTS C-400690-01,02,03,12,13 & 14 QUESTIONED COSTS OF \$10,974,785 (FEDERAL SHARE \$8,189,026). THE GRANTEE FAILED TO UPDATE FACILITY PLANS AND COST EFFECTIVE ANALYSIS EVEN THOUGH DESIGN INCREASED CONSTRUCTION COSTS FROM \$3.1 M TO \$9.8 M.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: A DEVIATION REQUEST, WHICH WAS SUBMITTED ON MAY 31, 1991, WAS RECENTLY APPROVED.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION IS PREPARING THE FINAL DETERMINATION LETTER AND EXPECTS TO ISSUE IT BY JUNE 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [3]

P5BFN0-06-0210-1300080 TX WATER COMMISSION TX 6/19/91
 Summary: CHANGE ORDER COSTS TOTALING \$3,298,679 WERE QUESTIONED BECAUSE THE RECIPIENT DID NOT CONDUCT A COST ANALYSIS OR ACQUIRE COSTS AND PRICING DATA AS REQUIRED BY EPA REGULATIONS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE TEXAS WATER COMMISSION (TWC) REQUESTED A TIME EXTENSION OF SEPTEMBER 23, 1991 TO RESPOND TO THIS AUDIT, WHICH EPA GRANTED. RESPONSE WAS RECEIVED ON SEPTEMBER 20, 1991 AND TWC DISAGREED WITH FINDINGS. THE REGION REQUESTED A DEVIATION FROM HEADQUARTERS ON FEBRUARY 25 1992.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

Assignment Control Number	Title	Final Report Issued
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REGION 10. REGIONAL ADMINISTRATOR

P5CHN9-10-0151-0300095	OREGON DEQ	OR	9/27/90
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*Summary:

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE PROJECT OFFICER WILL MEET WITH THE REGION'S GRANTS OFFICE DURING THE WEEK OF APRIL 20, 1992 FOR FINAL DECISIONS ON QUESTIONED COSTS. ALL COSTS SHOULD BE DISALLOWED PER FINAL AUDIT AND CONCURRENCE WITH THE STATE.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL DETERMINATION LETTER SHOULD BE SENT TO THE GRANTEE BY MAY 15, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P5CG*8-10-0076-1100146	WASHINGTON DEPT OF ECOLOGY	WA	3/20/91
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Summary: COSTS QUESTIONED FOR IMPROPER PROCUREMENT, PERSONNEL SERVICES AND INDIRECT COSTS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE AUDIT REPORT HAS BEEN SENT TO THE GRANTEE AND THE PROJECT OFFICER FOR COMMENT. DUE TO LACK OF HUMAN RESOURCES, THIS PROCESS IS TAKING LONGER THAN PREVIOUSLY ANTICIPATED.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL DETERMINATION LETTER IS EXPECTED TO BE ISSUED BY THE END OF THE THIRD QUARTER FY 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P5CG*8-10-0084-1100156	ALASKA DEPT OF ENV CONSER	AK	3/29/91
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Summary: COSTS QUESTIONED AS INELIGIBLE FOR SUBCONTRACTOR SERVICES NOT PERFORMED, EXCESS PROFIT AND ENGINEERING SERVICES PERFORMED ON SITES OUTSIDE THE SCOPE OF THE COOPERATIVE AGREEMENT.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE ACTION OFFICIAL IS WORKING ON THE FINAL DETERMINATION LETTER.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: IT SHOULD BE ISSUED BY APRIL 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P2CW*8-10-0057-1100419	RAYMOND, CITY OF	WA	9/25/91
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Summary: INELIGIBLE COSTS QUESTIONED FOR ADMIN AND ENGINEERING COSTS ALLOCABLE TO THE INELIGIBLE CONSTRUCTION, UNSUPPORTED COSTS QUESTIONED FOR ADMINISTRATIVE AND FORCE ACCOUNT SERVICES. UNNECESSARY/UNREASONABLE COSTS FOR COSTS TO CORRECT PROJECT DEFICIENCIES.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE WATER DIVISION NEEDED ADDITIONAL TIME DUE TO THE COMPLEXITY OF THE ISSUES.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS AUDIT RESOLUTION SHOULD BE COMPLETED BY MAY 15, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P2CW*8-10-0022-1100420	SITKA, CITY OF	AK	9/25/91
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Summary: COSTS QUESTIONED ARE FOR FEES IN EXCESS OF THE AMOUNT APPROVED BY THE STATE.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE REGION ISSUED A FINAL DETERMINATION LETTER WAS SENT TO THE LOCAL OIG ON FEBRUARY 25, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [4] (This report was closed on 4/21/92.)

Assignment Control Number	Title	Final Report Issued
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P2CW*7-10-0046-1200039	BRISTOL BAY, BOROUGH	AK	9/30/91
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Summary: BRISTOL BAY BOROUGH, NAKNEK, ALASKA (THE GRANTEE) CLAIMED INELIGIBLE COSTS OF \$1,145,973 AND UNSUPPORTED COSTS OF \$6,699. ALSO, COSTS OF \$148,200 WERE QUESTIONED AS UNNECESSARY/UNREASONABLE.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE REGION DID NOT HAVE THE RESOURCES TO COMPLETE THIS AUDIT RESOLUTION DUE TO THE PRIORITY GIVEN THE RAYMOND AUDIT RESOLUTION.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P5CHN9-10-0155-1300047	WASHINGTON DEPT OF ECOLOGY	WA	3/26/91
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*Summary:

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS AUDIT HAS BEEN SENT TO THE PROJECT OFFICER AND THE GRANTEE. LACK OF HUMAN RESOURCES WILL NOT ALLOW FOR A TIMELY COMPLETION OF THIS AUDIT RESPONSE.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL DETERMINATION LETTER IS EXPECTED TO BE ISSUED BY MAY 31, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P5CGN0-10-0011-1300066	WASHINGTON DEPT OF ECOLOGY	WA	5/ 7/91
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Summary: THE WASHINGTON DEPARTMENT OF ECOLOGY DID NOT PROCURE ITS CONTRACTS IN A MANNER THAT ASSURED A REASONABLE PRICE OR THAT THE BEST OFFERORS ARE AWARDED CONTRACTS, WDOE NEEDS TO STRENGTHEN MGMT. CONTROLS. WDOE CLAIMED COSTS THAT WERE NOT ALLOCABLE TO THE COOPERATIVE AGREEMENT.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THIS AUDIT HAS BEEN SENT TO THE PROJECT OFFICER AND THE GRANTEE. LACK OF HUMAN RESOURCES WILL NOT ALLOW FOR A TIMELY COMPLETION OF THIS AUDIT RESOLUTION.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE FINAL DETERMINATION LETTER IS EXPECTED TO BE ISSUED BY MAY 31, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P2EWP0-10-0086-1400058	WASHINGTON ST REVOLVING FUND		9/27/91
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*Summary:

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE:

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE PROJECT OFFICER AND THE REGION'S GRANTS STAFF WILL DRAFT THE FINAL DETERMINATION LETTER THE WEEK OF APRIL 20, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

N3HVK1-10-0066-1500859	POCATELLO, CITY OF	ID	7/ 9/91
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*Summary:

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.

- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THE MANAGEMENT DECISION FOR THIS A-128 AUDIT WAS FEBRUARY 26, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

Assignment Control Number	Title	Final Report Issued	Assignment Control Number	Title	Final Report Issued
E3BG*6-10-0066-8100761	MOSES LAKE IRR & REHAB DIST WA	8/31/88	D8AML1-03-0254-1100321	UNISYS GOVERNMENT SYSTEMS VA	7/22/91
Summary: INTERIM AUDIT OF DEMONSTRATION GRANT TO RESTORE MOSES LAKE AND TO CONTROL NON-POINT POLLUTION SOURCES FOUND TOTAL COSTS QUESTIONED OF \$2,439,103 (F.S. \$1,205,039). GRANTEE USED STANDARD METHODOLOGY INSTEAD OF DEVELOPING NEW INNOVATIVE TECHNIQUES.			Summary: DCAA RECOMMENDED EFFICIENCIES TOTALING \$16,559,241 OF THIS AMOUNT \$8,056,142 IS RELATED TO DIRECT LABOR COST. \$1,605,931 IS UNSUPPORTED.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: THE AUDIT REVIEW GROUP IS WORKING TO RESOLVE THE OUTSTANDING ISSUES ASSOCIATED WITH THIS AUDIT. THE OFFICE OF GENERAL COUNSEL HAS DEVELOPED A LEGAL STANDARD TO RESOLVE SEVERAL ISSUES. THE OFFICE OF WATER HAS BEEN ASKED TO PROVIDE DOCUMENTATION TO SUPPORT A DECISION BASED ON THIS STANDARD.			- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: A desired timetable was not provided by EPA.			- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. THE ANTICIPATED AWARD DATE IS JULY 1992.		
IG FOLLOWUP STATUS AS OF 3/31/92: [6]			IG FOLLOWUP STATUS AS OF 3/31/92: [1]		
<u>PROCUREMENTS CONTRACT MANAGEMENT DIVISION</u> <u>Washington Cost Advisory Branch</u>			D8AML1-03-0285-1100323 COMPUTER BASED SYSTEMS INC VA 7/22/91		
P9AHL1-02-0110-1100370	S&D ENGINEERING SERVICES NJ	9/ 6/91	Summary: DCAA RECOMMENDED EFFICIENCIES TOTALING \$2,741,364. OF THIS AMOUNT, \$2,531,239 IS LABOR COST AND RELATED OVERHEAD.		
*Summary:			- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.			- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. THE ANTICIPATED AWARD DATE IS JULY 1992.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. CONTRACT TO BE AWARDED BY 6/30/92.			IG FOLLOWUP STATUS AS OF 3/31/92: [1]		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]			D8AML1-03-0363-1100401 WESTAT INC MD 9/18/91		
D8AML1-03-0264-1100296	COMPUTER DATA SYSTEMS INC MD	7/ 3/91	Summary: DCAA RECOMMENDED EFFICIENCIES TOTALING \$1,666,349. OF THIS AMOUNT, \$1,375,763 RELATES TO THE EMERGENCY PLANNING & COMMUNITY RIGHT TO KNOW CENTER; \$66,963 RELATES TO FIELD OVERHEAD; THE REMAINDER RELATES TO G&A EXPENSES.		
*Summary: DCAA RECOMMENDED EFFICIENCIES TOTALING \$56,841. ALSO DCAA NOTED THE AUDITEE UNDERBID THE SUBCONTRACT BY \$1,897,005.			- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.			- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. THE CONTRACTOR WAS AN UNSUCCESSFUL OFFEROR		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. CONTRACT TO BE AWARDED BY MAY 31, 1992.			IG FOLLOWUP STATUS AS OF 3/31/92: [1] (We received a FAX dated 4/21/92 notifying us of the above status of this report.)		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]			D8AML1-03-0364-1100402 INFORMATION SYS & NETWORK MD 9/18/91		
D8AML1-03-0286-1100305	SYSTEMS RESEARCH & APPLICA VA	7/ 9/91	Summary: DCAA RECOMMENDED EFFICIENCIES TOTALING \$145,673. THIS AMOUNT RELATES TO G&A EXPENSES. DCAA QUESTIONS 1.12% OF FY91 PROJECTED G&A RATE BASED ON HISTORICAL QUESTIONED COSTS AS A RESULT OF EXCESSIVE COMPENSATION TO THE COMPANY'S TWO TOP EXECUTIVES.		
Summary: DCAA RECOMMENDED EFFICIENCIES TOTALING \$640,907. THIS RELATES TO DIRECT LABOR COSTS AND APPLICABLE INDIRECT COSTS.			- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.			- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. THIS CONTRACTOR WAS AN UNSUCCESSFUL OFFEROR		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. THE ANTICIPATED AWARD DATE IS JULY 1992.			IG FOLLOWUP STATUS AS OF 3/31/92: [1] (We received a FAX dated 4/21/92 notifying us of the above status of this report.)		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]			D8AML1-03-0366-1100404 KEYDATA SYSTEMS INC MD 9/18/91		
D8AML1-03-0274-1100308	ELECTRONIC DATA SYSTEMS CORPVA	7/10/91	Summary: DCAA RECOMMENDED EFFICIENCIES OF \$403,453. THIS AMOUNT RELATES TO THE APPLICATION OF THE AUDIT DETERMINED FRINGE BENEFIT RATE AND THE OVERHEAD-OFFSITE RATE TO DIRECT LABOR.		
Summary: DCAA RECOMMENDED EFFICIENCIES TOTALING \$167,814,636 REPRESENTING PRIMARILY UNSUPPORTED DIRECT LABOR COSTS. ALSO, DCAA REVEALED THE CONTRACTOR HAD UNDERSTATED PROPOSED COSTS BY \$35,559,981.			- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.			- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. THE CONTRACTOR WAS AN UNSUCCESSFUL OFFEROR		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. THE ANTICIPATED AWARD DATE IS JULY 1992.			IG FOLLOWUP STATUS AS OF 3/31/92: [1] (We received a FAX dated 4/21/92 notifying us of the above status of this report.)		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]			D8AML1-03-0371-1100406 DYNAMAC CORPORATION MD 9/20/91		
D8AML1-03-0270-1100309	I-NET INC MD	7/10/91	*Summary:		
Summary: DCAA RECOMMENDED EFFICIENCIES TOTALING \$2,153,347 OF THIS AMOUNT \$1,258,531 RELATES TO DIRECT LABOR			- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.		
- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.			- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. THE CONTRACTOR WAS AN UNSUCCESSFUL OFFEROR.		
- DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. THE ANTICIPATED AWARD DATE IS JULY 1992.			IG FOLLOWUP STATUS AS OF 3/31/92: [1] (We received a FAX dated 4/21/92 notifying us of the above status of this report.)		
IG FOLLOWUP STATUS AS OF 3/31/92: [1]					

Assignment Control Number	Title	Final Report Issued
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D8AML1-03-0367-1100409	COMSIS CORPORATION	MD 9/20/91
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Summary: DCAA RECOMMENDED EFFICIENCIES TOTALING \$3,120,380. DIRECT LABOR COULD BE POTENTIALLY UNDERPRICED BY \$2,547,564. A MATH ERROR OF \$5,372,080 WAS FOUND. DCAA QUESTIONED \$295,864 RELATED TO G&A EXPENSES.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. THE CONTRACTOR IS AN UNSUCCESSFUL OFFEROR.

IG FOLLOWUP STATUS AS OF 3/31/92: [1] (We received a FAX dated 4/21/92 notifying us of the above status of this report.)

P9AHP1-05-0191-1300085	OHM REM ERCS3 R1	OH 7/ 9/91
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Summary: WE RECOMMENDED EFFICIENCIES OF \$9,569,567 RELATED TO: 1) PROPOSED EQUIPMENT NOT ACCEPTED DUE TO CONTRACTORS INADEQUATE EQUIPMENT UTILIZATION, UNSUPPORTED RENTAL COSTS, AND EXCESSIVE EQUIPMENT RATES; AND 2) DIRECT LABOR AND OTHER DIRECT COSTS ADJUSTED FOR AUDITED INDIRECT COST RATE.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. CONTRACT TO BE AWARDED BY JUNE 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P9AHP1-05-0281-1400034	OHM REM ERCS3 R5	OH 9/ 6/91
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Summary: WE HAVE RECOMMENDED EFFICIENCIES OF \$7,348,270 PERTAINING TO EQUIPMENT COSTS IN EXCESS OF ACTUAL COST AND/OR UNSUPPORTED, REDUCTION IN LABOR COSTS AND PROGRAM MGMT TO REFLECT ADJUSTMENTS TO THE RELATED INDIRECT COST RATE AND ESCALATION FACTORS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. CONTRACT TO BE AWARDED BY JUNE 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P9AHP1-05-0313-1400035	OHM REM ERCS3 R2	OH 9/ 6/91
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Summary: WE HAVE RECOMMENDED EFFICIENCIES OF \$1,095,181 PERTAINING TO EQUIPMENT COSTS AND ADJUSTMENT TO THE ESCALATION FACTOR. ALSO, INCREASES OF \$869,393 PERTAINING TO 1990 INDIRECT COSTS, PROGRAM MGMT LABOR COSTS AND QUALITY ASSURANCE COORDINATOR COSTS.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. CONTRACT TO BE AWARDED BY JUNE 30, 1992

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P9AHP1-05-0313-1400036	OHM REM ERCS3 R2	OH 9/ 6/91
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Summary: WE HAVE RECOMMENDED EFFICIENCIES OF \$1,095,181 EXCESSIVE EQUIPMENT COST PROPOSED AND ESCALATION FACTOR ADJUSTMENT APPLIED TO DIRECT LABOR. ALSO, INCREASES OF \$869,393, 1990 INDIRECT COST RATES, AND UNDERSTATEMENT OF PROGRAM MANAGEMENT, QUALITY ASSURANCE.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. CONTRACT TO BE AWARDED BY JUNE 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

Assignment Control Number	Title	Final Report Issued
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P9AHP1-05-0297-1400044	MAECORP ERCS3 R5	IL 9/20/91
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Summary: WE RECOMMENDED THAT EPA NOT AWARD THE PROPOSED CONTRACT TOMAECORP, INC., RESULTING IN \$69,782,317 OF RECOMMENDED EFFICIENCIES.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE:

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. CONTRACT TO BE AWARDED BY JUNE 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

P9AHP1-05-0296-1400045	MAECORP ERCS3 R5	IL 9/23/91
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Summary: WE RECOMMENDED THAT THE CONTRACTOR NOT BE AWARDED THIS CONTRACT. THEREFORE, WE HAVE RECOMMENDED EFFICIENCIES OF \$72,838,576.

- EXPLANATION OF THE REASONS MANAGEMENT DECISION HAS NOT BEEN MADE: An explanation was not provided by EPA.

= DESIRED TIMETABLE FOR ACHIEVING A MANAGEMENT DECISION: THIS IS A PREAWARD AUDIT. CONTRACT TO BE AWARDED BY JUNE 30, 1992.

IG FOLLOWUP STATUS AS OF 3/31/92: [1]

TOTAL REPORTS ISSUED BEFORE REPORTING PERIOD FOR WHICH NO MANAGEMENT DECISION WAS MADE DURING THE REPORTING PERIOD: 99

* = Agency procedures do not require the IG's approval on Agency's Management Decision on a report (other than a preaward or an internal and management reviews) with the Federal share of questioned costs less than \$100,000. Therefore, we have not provided a summary of the report.

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