

EPA

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Environmental Protection  
Agency

Office of Inspector General  
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Washington, DC 20460

EPA

# Office of Inspector General Semiannual Report

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## EXECUTIVE SUMMARY

This is the fifth Semiannual Report to the Congress prepared since an Office of Inspector (OIG) was established in the Environmental Protection Agency (EPA). The reporting requirements, as prescribed by the Inspector General Act of 1978 (Act) and other applicable legislation, and the reference to the page where each requirement is addressed are shown on page v of this report.

### ACCOMPLISHMENTS

In the last six months a new more cooperative working relationship has been established with top Agency officials. Through team participation EPA has acted to reduce the regulatory burden of its grant regulations without losing any necessary control to prevent fraud, waste, and abuse. As part of an Agency Taskforce the OIG is currently working with other components of EPA to assess the problems on six selected construction grant projects. Through such efforts, EPA will assess ways in which such problems can be avoided in the future. Top EPA management has placed increased emphasis on the need for prompt resolution of audit reports and has been successful in reducing the number of unresolved reports. In addition, management officials recognized our overall resource shortages and took immediate action to provide relief, despite the fact that the Agency was taking substantial reductions on an overall basis.

During this reporting period, the OIG staff has issued significant reports on EPA programs, grants, and contracts; has investigated alleged improprieties and fraud against the Government; and has continued critical efforts in fraud prevention. Significant results have been achieved considering the small size of our EPA staff. However, much more needs to be done before EPA's Inspector General can fulfill the complete realm of responsibility encompassed by the Inspector General Act.

### Audits

Work on special projects continued. "Project Look" was essentially completed: final reports were issued on four of the projects reviewed. Draft reports are being prepared on the remaining ones. We performed surveys as part of our efforts on four projects initiated for the President's Council on Integrity and Efficiency. Work was begun on two other special projects relating to the Wastewater Treatment Works Construction Grants Program. We issued 908 audit reports, which questioned \$142 million of the \$2.9 billion audited. A substantial portion of these monies should be recovered. Other audit reports identified systems and control deficiencies and recommended corrective actions to help prevent fraud, abuse, waste, and mismanagement. Agency officials have put forth a concerted effort to close outstanding audit reports.

Our audit advisory work included (1) providing traditional audit support to the procurement and contracting process; (2) assisting municipalities and accounting firms which were contemplating performing single audits in accordance with Attachment P, OMB Circular A-102; (3) working with Agency officials to ensure that necessary safeguards and controls are established upon implementation of the "Superfund" program; and (4) reviewing various allegations of proprieties on EPA programs. These allegations were received from Congress, Office of Management and Budget, EPA staff, and the public.

Details of the audit accomplishments are contained in Section I of this report, which begins on page 1. Appendix 1 summarizes the audit reports issued this period; Appendix 2 lists all audit reports issued this period; and Appendix 3 summarizes the actions taken on outstanding audit reports.

### Investigations

During the last six months, we opened 47 new investigations and closed 18. At present there are 114 cases under investigation. Three indictments and convictions were obtained. In addition, investigative referrals resulted in recovery of approximately \$229,000 of EPA funds, debarment of one contractor, and termination of nine employees. More specific information on investigative activities is presented in Section II of this report, which begins on page 38.

### Prevention of Fraud, Waste, and Abuse

Considerable OIG staff effort was expended the last six months on major projects to reduce the potential for fraud, waste, and abuse under EPA programs. Detailed procedures for conducting vulnerability assessments and internal control assessments were developed. In addition, the OIG continued to work closely with EPA officials in developing suspension and debarment procedures applicable to grantees, contractors, subcontractors, and engineers under EPA grants. We initiated actions to strengthen the utilization of our Hotline, reviewed various pieces of legislation, and participated in reviews of proposed changes to EPA's grant regulations. These activities are discussed more thoroughly in Section III, which begins on page 43 of this report.

### Support Activities

The Inspector General has reorganized his office to improve lines of communication and ensure the effective utilization of available resources. Despite an overall reduction in EPA staffing, additional positions were given to the Office of Inspector General. Travel funds cut in previous years were restored for fiscal 1982. A more detailed discussion of these matters is presented in Section IV, which begins on page 49 of this report.

## FUTURE DIRECTIONS

The future is a challenge. We have established a cooperative working relationship with EPA management. The Administrator and other top Agency officials have actively expressed their support for the Office of Inspector General. Together we have undertaken several projects to independently assess the adequacy of Agency operations. Through such cooperation, the Office of Inspector General and EPA management together can better assure proper stewardship and utilization of public funds.

With the overall reductions in Federal resources, the Government is looking for new, more effective ways of doing business. Throughout our efforts, be they audit, investigative, or management advisory services, the Office of Inspector General will support this process by making appropriate, constructive recommendations as to ways in which controls can be exercised without putting unnecessary burdens on available resources.

Within our own office, improvements in operation are being made. We plan to better utilize our staff to accomplish the needed audits. In this regard, a program of vulnerability assessments and internal control assessments is being undertaken. These assessments will help us to better identify the portions of Agency operations most susceptible to potential waste, fraud, and abuse. Through this information, we can help ensure that available resources are utilized where they are most needed.

Ways will be found for more effective, efficient auditing of the construction grants program. Overall surveys of several of our largest grantees will be initiated. Through such surveys, we can determine whether adequate controls are in effect to safeguard the billions of dollars under the grantees' custodianship. In addition, a task force will be reviewing the results of final construction grant audits completed in the last several years to identify ways of reducing required audit efforts without substantially increasing the risk of not identifying improper expenditures. We will initiate a program to review proposed projects at the planning and design stages. By doing so, we hope to eliminate improper expenditures before they occur, rather than recover them later.

The OIG will also strive to be at the forefront of Government-wide initiatives. We will continue to play a leading role in projects initiated for the President's Council on Integrity and Efficiency. We will continue to work with professional organizations, OMB, and other EPA officials implementing the single audit concept. New efforts will be initiated to advise EPA personnel of the existence of the OIG Hotline and to encourage them to report instances of suspected fraud, waste, mismanagement, and abuse in EPA programs and operations.

In facing the future, the OIG will keep in mind the environmental issues and priorities facing the Agency. Through more effective utilization of our resources and a cooperative relationship with Agency officials, we can better ensure proper management of available resources and improved responsiveness to environmental needs.

## REPORTING REQUIREMENTS

The specific reporting requirements as prescribed in the Inspector General Act of 1978 are listed below. Also included are new reporting requirements which resulted from Public Law 96-304, Supplemental Appropriations and Rescission Act of 1980.

<u>Source</u>	<u>Location in This Report</u>
<u>Inspector General Act</u>	
1. Section 4(a)(2)--Review of Legislation and Regulations	Section III, Part D, Page 46
2. Section 5(a)(1)--Significant Problems, Abuses, and Deficiencies	Section I, Part C, Page 7
3. Section 5(a)(2)--Recommendations with Respect to Significant Problems, Abuses, and Deficiencies	Section I, Part C, Page 7
4. Section 5(a)(3)--Prior Recommendations Not Yet Implemented	Section I, Part D, Page 25
5. Section 5(a)(4)--Matters Referred to Prosecutive Authorities	Section II, Part B, Page 38
6. Section 5(a)(5) and 6(b)(2) --Summary of Instances where Information was Refused	See Note 1 below
7. Section 5(a)(6)--List of Audits	Appendix 2, Page 53
<u>Public Law No. 96-304</u>	
1. Senate Report, Page 11, Resolution of Audits	Section I, Part F, Page 35 Appendix 3, Page 95
2. Senate Report, Page 12 Delinquent Debts	Section I, Part F, Page 35

Note 1: There have been no instances during this reporting period where requested information has been refused. Accordingly, we have nothing to report pursuant to Sections 5(a)(5) and 6(b)(2) of the Inspector General Act of 1978.

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## SECTION I--AUDIT RESULTS

This section summarizes Office of Inspector General (OIG) audit activities for the six-month period ended September 30, 1981. Audit reports issued during the period are summarized in Appendix 1, which begins on page 52, and listed in Appendix 2, which begins on page 53.

Part A of this section contains summary statistics and a brief description of our reporting categories. Part B discusses briefly a number of special projects being conducted by our office. Part C includes examples of significant audit reports issued during this reporting period. Part D contains those significant reports from our previous Semiannual Reports which are still unresolved. [Parts C and D are required to be reported by Sections 5(a)(1), 5(a)(2), and 5(a)(3) of the Inspector General Act of 1978 (Act).] Part E describes our management advisory services. Part F contains the new semiannual reporting requirements imposed as a result of Public Law 96-304, Supplemental Appropriations and Rescission Act of 1980.

### A. ACCOMPLISHMENTS

During this reporting period, the OIG provided audit coverage which balanced management needs with the mandates of the Act. Top priority was given to a number of special projects of interest to top EPA and Office of Management and Budget (OMB) officials. As a result, most of our available resources during the last six months was spent:

- ° Winding up Project Look;
- ° Initiating a task force review of selected construction grants to identify major problems and recommend means by which such problems can be avoided in the future;
- ° Developing preliminary surveys and guides for audits to be undertaken for the President's Council on Integrity and Efficiency.

The audit staff has also assisted investigations, completed internal audits of EPA operations, performed limited interim and final audits of EPA grants and contracts, maintained oversight over audits performed by Independent Public Accountants (IPAs) and State auditors, provided management assistance services, and reviewed various laws and regulations.



## 1. Summary Statistics

Audit reports issued for this six-month period are summarized below:

Type of Review	Number of Reports	Dollars in Millions	
		Costs Audited	Costs Questioned*
Internal Audits	14	-0-	-0-
Construction Grants			
Preawards	25	\$ 12	\$ 2
Interim	93	1,094	89
Final	237	774	24
Subtotal	355	\$1,880	\$115
Other Grants and Contracts			
Preaward	215	\$ 648	\$ 20
Interim	27	57	1
Final	206	185	6
Indirect Costs	91	-0-	-0-
Subtotal	539	\$ 890	\$ 27
TOTAL	908	\$2,770	\$142

\* The column "Costs Questioned" represents costs which the Office of Inspector General considered to be unallowable because of (1) noncompliance with legal requirements, grant provisions, or contract provisions; or (2) financial inequities to EPA programs. Final determinations of the acceptability of costs questioned must be made by appropriate EPA program officials.

Productivity in the second half of the fiscal year was up substantially. The number of audit reports increased from 789 in the first half of the year to 908, an increase of 15 percent. Costs questioned increased even more substantially, from \$56.7 million to \$142 million (150 percent).

## 2. Analysis of Audit Statistics

As shown above, our audit reports are classified according to three major types: internal reviews of EPA programs and functions, construction grant audits, and other grant and contract audits.

### a. Internal Audits

The audits of EPA programs and functions represent "internal audits," which are done primarily by OIG auditors. Through these audits, the OIG staff determines whether EPA is complying with legal or regulatory requirements and whether operations can be performed more effectively, efficiently, and economically. These reviews help the Government operate more efficiently and simultaneously act as a deterrent to possible fraud, waste, and abuse.

During the last six months, the OIG issued 14 internal audit reports in the following areas:

<u>Category</u>	<u>Number of Reports</u>
Financial Management	8
Other	<u>6</u>
TOTAL	<u>14</u>

b. Construction Grants

EPA's Wastewater Treatment Works Construction Grants Program is the largest single program administered by the Environmental Protection Agency. Even after adjustments to the fiscal 1981 budget, the construction grants program represented \$2.3 billion of EPA's total \$3.7 billion budget. As of August 31, 1981, \$24.5 billion was obligated on 11,680 active construction grant projects.

Audits of the construction grants program are performed by OIG staff, Independent Public Accountants, State auditors, and other Federal agencies. The schedule on the following page shows the construction grants audit reports completed by source.

<u>Audits Performed by</u>	<u>Number of Reports</u>	<u>Dollars in Millions</u>	
		<u>Costs Audited</u>	<u>Costs Questioned</u>
EPA Staff	46	\$ 217	19
IPAs	214	1,330	84
State Auditors	83	318	11
Other Federal Agencies	<u>12</u>	<u>15</u>	<u>1</u>
TOTAL	<u>355</u>	<u>\$1,880</u>	<u>115</u>

c. Other Grants and Contracts

EPA also issues many other types of grants and contracts. The OIG is responsible for performing all types of audits on these grants and contracts. The OIG also provides audit counsel on grants and contracts to contracting officers and project officers. Preaward audits may be done to provide awarding officials with information on the propriety of costs proposed and the acceptability of accounting and financial management systems. Financial and compliance audits may be performed to ascertain the acceptability of costs claimed or reported.

Like construction grant audits, audits of other grants and contracts may be performed by a number of sources. The schedule on the following page shows a breakdown of reports issued by source.

Audits Performed by	Number of Reports	Dollars in Millions	
		Costs Audited	Costs Questioned
EPA Staff	19	\$ 22	\$ 4
IPAs	30	80	1
State Auditors	4	22	0
Other Federal Agencies	486	766	22
TOTAL	539	890	27

### 3. Recoveries From Audits

Because of the length of time it takes to determine ultimate effects, it is not possible to accurately tabulate financial savings resulting from our work this period. Moreover, many of our findings may not result in "savings" in the true sense; instead, they may result in more effective EPA programs and operations or they may prevent future frauds or improprieties. In certain instances, these latter improvements may be even more important, in terms of effectiveness and efficiency of governmental operations, than cost recoveries. Our Audit Tracking and Control System (ATCS) does identify, however, the amount of the costs questioned which were sustained by Agency action officials during the last six months.

Due to significant efforts made by the current administration to close out outstanding audits, EPA closed 1,463 audit reports, sustaining \$35.9 million of costs questioned, in this reporting period. This represents \$33.4 million which must be recovered by EPA and \$2.5 million of costs avoided due to preaward audits. In addition, we identified \$60 million of costs included in grant requests which we considered ineligible for EPA participation. Agency officials upheld our position, which resulted in cost avoidances representing a Federal share of \$45 million.

### B. SPECIAL PROJECTS

A major portion of EPA internal resources is devoted to special projects. Reacting to inquiries from the President's Council on Integrity and Efficiency, the Administrator, members of the House or Senate, or internal assessments of Agency problems, the Inspector General initiates special reviews or analyses of areas with potentially significant problems. Through such special projects, resources are brought to bear on problems which need to be assessed nationwide. Through these approaches the OIG gains the coverage necessary to provide more meaningful recommendations to top Agency management. During the last six months, OIG resources were utilized on the following special projects.

### 1. Project Look

Under the authority provided by the Inspector General Act of 1978 (Public Law 95-452), in January 1980 EPA's Inspector General initiated "Project Look," a comprehensive, in-depth review of EPA's Wastewater Treatment Works Construction Grants Program. During the last six months, the objectives of Project Look were essentially completed. Final reports on the first four projects reviewed were issued. (See Part C.2, page 11, for a synopsis of the major findings developed in each of these reports.) Field work has been completed on the remaining four projects undertaken. We anticipate that draft reports will be issued for review and comment during the next six months.

In our last semiannual report we discussed the highlights of a comprehensive report issued as a result of this evaluation. Agency officials have initiated actions to deal with the problems discussed in that report. We shall now turn our attention to performing more detailed internal audits of particular problem areas common to the projects which underwent Project Look review.

### 2. Construction Grants Audit Task Force

Upon learning about some of the major problems encountered on some construction grant projects, the Administrator asked the Inspector General to chair a task force to examine these problems. In performing this work, task force teams composed of auditors and engineers representing the Office of Inspector General, Office of Water Programs, and Office of General Council and Enforcement have begun reviewing six grantee projects.

As each review is completed, a report will be prepared identifying the problems discovered, explaining why the problems occurred, identifying any breakdowns in EPA or State review procedures, and recommending any further actions needed on these projects. An overall evaluation will then be made as a basis for recommending improvements needed to prevent such problems from occurring on future projects.

Field work is currently underway on all six projects. We anticipate that final reports on these projects and overall recommendations will be submitted to the Administrator during the first quarter of fiscal 1982.

### 3. Preliminary Viability Analyses

In reviewing the status of various construction projects across the country, it became clear that significant expenditures were being made for projects with serious planning and/or design deficiencies. Accordingly, it was decided to implement a program for reviewing projects at an early stage to prevent such unnecessary expenditures.

Responding to concerns of the Administrator, the Office of Inspector General is currently developing guidelines to be used by teams of auditors and engineers in reviewing the basic viability of construction grant projects. We anticipate that a short review of selected projects at completion of the planning or design stages can help identify projects with significant potential problems. By raising questions at that time, bad projects can be identified and eliminated or problems can be corrected before large expenditures are made with public funds.

#### 4. President's Council Audits

During the last six months, the Office of Inspector General has worked on four projects for the President's Council on Integrity and Efficiency.

##### a. Construction Contract Change Orders

As a member of the project team for this audit, an OIG representative helped formulate the audit approach, conducted a survey of EPA procedures, and assisted in developing the audit program to be used in the detailed audit.

As a result of the survey performed, the Inspector General concluded that a detailed audit of the change order process should be performed expeditiously. Although EPA has recently been revising procedures in this area, our field audits have continued to show major problems in change order administration.

In performing this audit, major emphasis will be placed on determining the adequacy of:

- ° Control systems to account for change orders and ensure that they are processed in a timely manner.
- ° Reviews into the cause and necessity for changes.
- ° Reviews of costs proposed and documentation of negotiations performed to ensure that fair prices for change order work were obtained.

Throughout this review, we will assess the role of each party involved and the ways in which the process could be improved. We will emphasize ways of simplifying the process as much as possible while at the same time providing adequate protection for the public interests.

We anticipate that detailed field work on this job will begin in October or November 1981, and that a consolidated report on EPA's involvement will be issued in May or June 1982.

##### b. Unliquidated Obligations



The Office of Inspector General contributed a staff member to help initiate work on this project. The staff member assisted in preparing a survey guide, performing a survey of unliquidated obligations both at EPA and other Federal agencies, drafting a survey report, and preparing a detailed audit guide.

The survey of unliquidated obligations at EPA, limited to construction grants, identified the following potential problems:

- ° EPA does not terminate or annul grants when projects are not initiated within established time frames.
- ° Funds have not been deobligated on projects which are essentially complete.
- ° Data in EPA's grants administration system are not always accurate.

We plan to pursue these areas further in audits to be conducted in our Boston and New York regional offices.

#### c. Government Property in the Hands of Contractors and Grantees

OIG staff members participated in the survey of this area. The problems found were typical of our previous audit findings in this area. We have elected, however, not to participate in this project further because we need to concentrate efforts on areas with higher potential for significant payoffs.

#### d. Payroll

OIG staff participated in the survey of this area. We do not plan to participate directly in the audit, however, because EPA does not operate its own payroll system. We plan to perform selective audits of time card preparation and check distribution as time permits in the coming year.

### C. SIGNIFICANT FINDINGS AND RECOMMENDATIONS

The items included in this section of the report were selected from audit reports issued during this reporting period. As these items represent our most significant findings, they should not be considered representative of the overall adequacy of EPA operations or programs. Due to the recentness of some of these reports, final disposition or resolution has not been determined. However, each of these items will be followed up, and instances where our recommendations have not been implemented will be identified in our next Semiannual Report.

## 1. Internal Audits

The following findings were selected from among our most significant internal audits of EPA programs and functions.

### a. Recognition and Collection of Audit Disallowances

A review of procedures used in eight regional offices to recognize and collect audit disallowances showed:

#### (1) Deficiencies in Establishing Accounts Receivable

Many regions did not effectively act to ensure that amounts recoverable from grantees were properly recorded as accounts receivable. In four of the eight regions reviewed, established procedures did not specifically call for recording and collecting accounts receivable. As a result, we found that action officials had not notified financial management offices to establish receivables for 40 percent of the cases (accounting for \$14 million) where regional officials had advised that cost recoveries would be made.

#### (2) Deficiencies in Followup Collection Efforts

Once accounts receivable were established the regions were not following up with collection efforts. In addition, monies owed as a result of report findings were not collected by the regions until the grantees submitted final billings. As a result, at the time of our audit EPA had not collected more than \$25 million of costs which regional offices had determined were due the Agency.

We recommended that regional officials ensure that accounts receivable are established for all amounts to be recovered; collection and billing actions are initiated in a timely manner; reports are submitted on the status of outstanding receivables; and performance standards are modified to hold action officials and financial management officers accountable for taking prompt, adequate actions to recover Federal funds due the Government under audit disallowances.

### b. Pesticides Revolving Fund

Despite congressional intent that the pesticides revolving fund be as self-supporting as possible, we found that EPA's costs for reviewing petitions and establishing tolerances far exceeded revenues earned for such services. However, this deficiency was not apparent because cost accounting records were not maintained and financial reports were not accurate.

The fund was only a shell for budgetary purposes. Actual expenditures were charged to the salaries and expense appropriation. At year end, expenditures in an amount only equal to budgeted amounts were transferred.

into the revolving fund account. For fiscal 1980, \$580,000 was budgeted for the revolving fund; at year end, this amount of expenditures was transferred into the revolving fund account. However, salary expenses alone were nearly \$1.1 million for pesticide tolerance setting during the period. Thus, the financial reports prepared and forwarded to the Office of Management and Budget were significantly in error.

There is a statutory requirement that EPA charge "such fees as will in the aggregate . . . be sufficient over a reasonable period of time to provide, equip, and maintain an adequate service" for the review of petitions and establishment of tolerances. EPA was not in compliance with this requirement, nor with another requirement that petitions be processed within 90 days.

We recommended that the Office of Pesticide Programs coordinate closely with the Financial Management Division to develop necessary accounting procedures and controls to ensure the accuracy of future financial records and reports. In addition, the Office of Pesticide Programs should study its petition review and tolerance setting activity to determine ways to reduce processing costs and then initiate action to adjust the fee structure to make the fund self sufficient.

#### c. Management of Intergovernmental Personnel Act (IPA) Program

The IPA program in EPA was not fully effective in meeting the objectives of the IPA Act. In many instances, the agreements were vague as to the assignee's specific duties, and the benefits to be derived by EPA were not clear. There were many cases where the agreement appeared to be:

- ° For the convenience and benefit of the employee rather than EPA;
- ° An attempt to augment staff by circumventing Agency hiring procedures; or
- ° An attempt to "farm out" an unwanted employee.

Frequently, there were problems placing EPA employees who returned from IPA assignments. Sometimes their jobs had been filled or the persons who had sent them on their assignment were no longer in charge when they returned. We also noted frequent cases where the EPA employee did not return due to retirement or other reasons.

Although the stated purpose of the program was to provide mutual benefit to EPA and the other organizations, EPA assumed a disproportionate share of the cost. In 61 percent of the cases EPA, paid 100 percent of the assignee's salary and fringe benefits, with no costs being shared by the other organization. If such assignments were truly of mutual benefit, the cost sharing arrangements did not reflect it.

These conditions resulted from (1) the decentralization of many of the IPA program responsibilities within EPA's Personnel Management Division among the various personnel staffing offices and to regional personnel offices and (2) the lack of written agency guidance to control IPA agreements and specify cost sharing limitations.

We also found that improvements were needed in the financial administration of the IPA program. The Personnel Management Division had not accurately coded the personnel master files of IPA assignees to indicate their status. This made it difficult to reconcile financial and payroll records.

The Financial Management Division had not prepared or paid bills in a timely manner, had not verified the accuracy of invoices prior to payment, had made numerous billing errors (both over and under), had not followed up on delinquent receivables, and had made numerous incorrect accounting entries.

We recommended that authority for the final approval of IPA assignments be assigned to a central point within the Personnel Management Division, that written guidance be promulgated to ensure that future IPA assignments truly are of mutual benefit, and that more equitable cost sharing arrangements be made. We also recommended that the Personnel Management Division and Financial Management Division improve coordination and strengthen internal controls to resolve the administrative problems noted.

#### d. Travel Advances

In reviewing travel advances made by one of our Washington financial management offices, we found that:

- ° Records of advances were not accurate. A sample from the \$645,668 of outstanding advances indicated that more than 50 percent of the balances were inaccurate.
- ° Financial officials were not adequately monitoring and controlling travel advances. Although semiannual reviews were supposed to be made of outstanding advances, we found that 155 travelers had outstanding balances of \$25 or less which should have been liquidated. Similarly, we found that 12 travelers had continuing advances totaling \$10,000 which could not be justified based on the amount of travel. In addition, we found \$20,092 of outstanding travel advances due from travelers who had terminated their employment with EPA.

We recommended that the Financial Management Division tighten its controls over travel advances and increase monitoring efforts. Since our audit, increased attention has been given this area.

#### e. Approval of Landscaping

Our review showed that although a State agency had promulgated guidance concerning the allowability of landscaping costs under EPA's construction grants program, it had not always adhered to this guidance or to the existing Federal guidelines. To the contrary, we found that the State had approved landscaping features which are considered unallowable under both the Federal and State guidelines. These guidelines stress that only reasonable landscaping should be provided, and that the location of the landscaping should be around the perimeter of the treatment facility. However, our review of 26 construction projects disclosed that excessive landscaping had been approved for 19, or 73 percent, of the grants. While the landscaping costs represent only a small percentage of the total construction costs, we estimate that the excessive landscaping costs on EPA funded projects in the State could exceed \$10 million.

We recommended that the State be required to strengthen its review procedures to ensure that excessive landscaping costs were not accepted as charges to EPA grants.

## 2. Construction Grant Audits

### a. Project Look Reports

The following findings were selected from the most significant contained in our Project Look reports.

#### (1) Report 1

##### (a) Adequacy of Construction

Major construction contractors and inspectors representing the grantee's consulting engineer did not ensure that sewer lines were properly constructed in accordance with plans and specifications. Significant deficiencies were found in installed sewer lines.

- ° Many of the lines were installed at less than design slopes.
- ° Many house connections were installed at less than depths required by plans and specifications.
- ° Numerous flexural breaks were caused by an apparent lack of uniform continuous bedding.
- ° Risers and "T" connections were not properly encased in concrete.
- ° Large pieces of asphalt or rocks were frequently directly on top of or in the immediate vicinity of breaks in the lines.
- ° Class 2400 asbestos cement pipe had been utilized where class 3300 pipe was required by the specifications.



Construction contractors had apparently tried to conceal the numerous flexural breaks from EPA, State, and grantee officials by gelling the lines so that they would pass State tests.

Although actions have been taken to correct the known deficiencies, the adequacy of construction on the remainder of the lines remains in doubt. To resolve this dilemma, we recommended that EPA either (1) require reexcavation of selected areas throughout the project so that the adequacy of construction can be checked or (2) obtain necessary safeguards such as TV inspection, extended warranties, and assurances of cleaning and maintenance.

(b) Resident Inspection

The grantee's consulting engineering firm did not effectively inspect construction. We found that:

- ° Inspectors had not identified many of the construction deficiencies which occurred on the West Windsor project.
- ° Even in those instances where actual, latent, or potential deficiencies were identified, engineering personnel were ineffective in evaluating the possible consequences and in taking necessary corrective action.
- ° Inspection records contained many inaccuracies. This occurred even after the engineering firm employees spent considerable time checking and rechecking their data.

Because this engineering firm had been terminated, we made no specific recommendations concerning improvement of inspection services on the West Windsor project. We did, however, recommend that EPA consider whether such services were sufficiently adequate to support the more than \$750,000 claimed for resident inspection services.

(c) Change Orders

The grantee's consulting engineer had not adequately handled change orders. We found that the firm's employees did not promptly recognize changed conditions and issue resulting change orders. Change orders which were identified were not adequately reviewed with respect to nature and scope of change or reasonableness of price. In several cases, data provided to the State were inadequate and incomplete. We recommended that the grantee be required to have its new consulting engineer evaluate each of the change orders previously submitted.

(d) Federal and State Administration

EPA and State personnel did not always adhere to the requirements in Federal regulations. Specifically, we found that Federal and State officials:

- ° Had apparently authorized full participation in the installation of interceptor sewers larger than those needed to accommodate reasonable projections of future growth.
- ° Approved the construction of a collection system without obtaining any specific commitment as to time frames for connection to the regional treatment systems.
- ° Did not provide consistent advice on requests for grant increases.

We recommended that EPA officials followup to ensure that the Federal regulations are adhered to.

## (2) Report 2

### (a) Agricultural Irrigation Demonstration Program

We believe that the use of Step 1 construction grant funds for an Agricultural Irrigation Demonstration Program (AIDP) was contrary to the intent of Title II of PL 92-500. The AIDP project, currently funded at \$2.7 million and expected to exceed \$7 million over a nine year period, pertained to research and development (R&D) work; in our opinion, such work should have been funded under Title I of PL 92-500. As a result, we have questioned \$2.2 million of AIDP costs incurred to date.

The State incorrectly approved the AIDP-related services contributed by another State agency as grantee force account costs. These costs, approved in the amount of \$230,000, did not meet the definition of grantee force account labor and did not qualify as reimbursable costs under 40 CFR 35.945 since they had not been paid by the grantee.

### (b) Premature Grant Award

The award of a \$36 million Step 3 grant was premature; it should have been delayed until the grantee was ready to proceed to construction. The grantee had not initiated construction although over one year had passed since the date of the grant award. In our opinion, the delays in initiating construction were identifiable to the grantee's failure to meet specific regulatory requirements such as (1) obtaining required permits, (2) entering into a final agreement with the U.S. Army for participation in the regional system, and (3) providing the necessary copies of biddable plans and specifications. We also concluded that the grantee failed to perform a required value engineering analysis and was currently in the process of redesigning significant portions of the project.

### (c) Change Order Procedures

The grantee's change order procedures were not adequate to ensure that only eligible change order work would be claimed for grant participation. As a result, we questioned and set aside as unallowable for EPA funding

approximately \$800,000, or almost 55 percent, of the \$1.5 million of change order costs incurred to date. The inadequacy of the change order procedures is exemplified by the grantee's failure to (1) properly support change order costs associated with construction contractor force account work, (2) adequately review the construction contract termination claim before assessing the validity of the claim, (3) use competitive bidding techniques to select a successor contractor for the terminated work, (4) eliminate change order costs associated with unnecessary mitigation work, and (5) identify ineligible change order work in its project records. Additionally, our review disclosed that the grantee included approximately \$600,000 of construction costs which it had previously determined to be ineligible for Federal participation in its progress payment supporting schedules.

(d) Construction Management

The construction management and inspection procedures utilized under another grant were not adequate to ensure that construction was effectively controlled or accomplished in a timely manner. As a result, the (1) approved construction contract period of performance, including time extensions, had been exceeded by 250 calendar days and construction was not yet complete; and (2) grantee incurred significantly more inspection costs than normally experienced for a project of this size. The expenditure for outside inspection services represented 7.5 percent of the total construction contract costs.

Although expenditures for inspection services were significantly above average, we noted that: (1) daily construction inspection reports were not always prepared; (2) final inspections were not always scheduled upon the contractor's completion of work; (3) contractor requests for direction or clarification of construction matters were not acted upon in a timely manner; (4) coordination between the contractor, resident engineer, and grantee engineer with respect to scheduling and performing inspections was inadequate; and (5) punch lists were not adequately prepared and controlled.

(e) National Pollutant Discharge Elimination System (NPDES) Permits

The grantee had not established adequate management procedures for its NPDES permit program. As a result, (1) discharge violations occurred because of illegal diversions or bypasses of wastewater (2) specific NPDES action dates were not met, and (3) required monitoring and annual operating reports were not always filed on time. Additionally, the grantee had not repaired a broken outfall line at its Seaside treatment plant although EPA had initiated a finding of violation on this matter as early as May 1977. The audit also disclosed that Region IX had not initiated appropriate enforcement actions against the U.S. Army although it has been discharging its effluent onto the beach since the destruction of its outfall in 1958.

(3) Report 3

(a) Project Eligibility

We noted the construction of an interceptor line which we believe was constructed to aid new development rather than eliminate a health problem as stated in the grant application. An evaluation of the tributary sewer system clearly showed that excessive infiltration into the system was responsible for the overflow of sewage at the pump station during periods of heavy rain. The report also indicated that many typical line defects were encountered during system evaluation. The report stated that cost comparisons of alternate solutions for correcting excessive infiltration/inflow determined replacement of the entire system to be the most cost-effective solution. The grantee chose an alternative solution, the construction of an interceptor line through property now being commercially developed, that will transport the excessive flow to an interceptor and then to the wastewater treatment facility.

The solution did correct the overflow of sewage, but failed to comply with PL 92-500 [Section 201 (g)(3)], which requires the grantee to prevent excessive infiltration from entering the sewage system. As of February 1980, infiltration was still prevalent.

In our opinion, the project failed to meet six requirements:

- Alternate methods for solving health problems were not considered.
- The project was not part of the 3c plan or the current 201 study (40 CFR 35.912);
- No cost-effectiveness analysis was made [40 CFR 35.927(a)];
- The project did not comply with Section 201(g)(3) of PL 92-500;
- The project did not comply with the requirements of 40 CFR 35.925-12; and
- The grant condition requiring an industrial cost recovery plan has not yet been met.

Our contention that this project is not eligible for EPA participation is further supported by correspondence between grantee officials and a developer. The developer urged the grantee to expedite the project to take advantage of additional tax revenues that would be generated by his new development. In response, the grantee requested the developer to pay a portion of the local share because the project benefited his development.

We recommended that EPA require the City to return the Federal funds received on this project.

(b) Treatment Facility

An EPA grant, awarded under Public Law 84-660, provided for 55 percent Federal participation in construction of a modified activated sludge mechanical treatment plant with pumping stations, collectors, effluent lines, and a protective levee. The grantee was required to initiate an effective program to reduce the excessive infiltration, including storm flow, entering the system. As of February 1980, infiltration was still a major problem because heavy rainfall flow to the plant exceeded treatment capacity. Therefore, sewage was only partially treated prior to discharge.

We recommended that EPA require the grantee to establish a high priority program for correcting the infiltration/inflow problem and withhold further grants for the construction of interceptor lines until the excessive infiltration is reduced to an acceptable level. Unless the grantee makes satisfactory progress toward eliminating the infiltration problem within a reasonable time, EPA should require the grantee to refund the Federal share.

(c) Change Orders

We found that change orders were used to substantially modify the materials and construction methods on three projects. Such changes tend to diminish the confidence and reliability that can be placed on procurements obtained through the competitive process. In addition, a temporary lagoon costing \$122,960 was added to one project by a change order. We questioned the temporary lagoon as being ineligible for EPA participation.

We recommended that EPA require the grantee to reexamine the change orders to determine whether the competitive aspects of bidding were abused and whether the change order costs were reasonable. Appropriate documentation should be provided to EPA for those change orders in question.

(d) Certifications

Certifications made by the grantee were unreliable. We found that site certificates were submitted to EPA for easements and rights-of-way when a fee-simple title had not been obtained.

We believe that in submitting applications there is an implied certification by the grantee that adequate institutional, managerial, and financial resources exist to manage and complete projects. For pay requests, the implied certification is that the requests are accurate and reflect only expenditures eligible and allowable for Federal participation. Because the grantee did not have adequate institutional, managerial, and financial capability, it submitted pay requests that included ineligible and unallowable costs of approximately \$2 million.



We recommended that EPA require the grantee to obtain all easements and rights-of-way before submitting site certifications in support of EPA Step 3 grants. EPA should also consider conducting preaward surveys before awarding grants to determine whether grantees have adequate institutional, managerial, and financial resources.

(e) Managerial and Technical Staffing

The grantee did not employ sufficient qualified personnel to effectively manage and control the construction grants. Although the grantee recognized this problem in 1974, it did very little to provide adequate staffing. The key personnel involved in the construction grants program spent approximately ten percent of their time on this activity and were not knowledgeable of the regulations under which the program must operate.

We recommended that EPA require the grantee to (1) immediately establish a staffing plan commensurate with grant management needs and responsibilities and (2) hire the staff to implement this plan.

(f) Financial Resources

The grantee had not provided adequate financial resources to complete projects opportunely. Five projects had been suspended and three not started because the grantee had insufficient local funds to provide the matching share. As far back as March 1975, the grantee had obligated local share funds in excess of funds available which resulted in deficits from \$44,299 to \$1,572,258. These excessive obligations were caused, in part, by the grantee's failure to maintain budgets on funds available for EPA projects.

We recommended that EPA require the grantee to provide adequate local funds to ensure that projects currently in process will be completed in a timely manner. Also, the grantee should be required to provide definite proof of its financial capability before future EPA-approved grants are awarded.

(4) Report 4

(a) Grantee Management

The grantee did not have a comprehensive plan to ensure that the 55 contemplated contracts were properly coordinated and that the remaining construction was completed in an orderly and timely manner. Neither did the grantee comply with the standards of performance required by EPA regulations. Serious shortcomings preventing completion of the project included the lack of: (1) necessary experience, organization, technical qualifications, and facilities; (2) compliance with completion schedules; (3) accurate financial and property records; (4) compliance with EPA

procurement regulations; and (5) a satisfactory closeout of a prior EPA grant. Due to the multitude of contracts in various stages of design and construction, no one individual or organization could provide the present status of each of the contracts, an estimated completion date, and an estimated cost to complete the project. Therefore, a management survey was initiated by the grantee to determine the project's status.

We recommended that EPA:

- ° Require the grantee to complete the management survey in a timely manner.
- ° Submit details of action to be taken as a result of the management survey.
- ° Require the grantee, within 90 days after completing the management survey, to take appropriate action to complete construction in a timely manner.

(b) Construction Management

The grantee's construction management techniques needed improvement. The grantee did not provide realistic construction and material delivery scheduled to contractors; equipment received was not installed for several years; material storage was haphazard; and inadequate precautions were taken to protect equipment. These deficiencies can be attributed to the grantee's and consulting engineer's lack of general contracting expertise.

The specifications advertised to obtain bids contained preliminary construction schedules showing that all 55 contracts were to be bid within a three month period. This schedule also showed the construction work for most contracts would be performed in a 12 month period. The specifications further stated all stages of construction would be awarded simultaneously. Prospective bidders were encouraged to submit proposals for more than one construction contract. However, we found contract awards were more than 12 months apart and numerous contracts were still not awarded four years later. Contractors awarded two or more contracts could not always provide services on these contracts concurrently as indicated by the specifications.

The grantee awarded 26 purchase contracts totaling \$2,230,793 to obtain equipment. As of October 1980, only the equipment applicable to three of these contracts, valued at \$155,539, was completely installed. Significant amounts of equipment were delivered to the site up to 45 months ago, but had not yet been installed or accepted. The material and equipment delivered to the work site were not always stored in an orderly manner and adequately safeguarded. The grantee had claimed significant amounts to repair and repaint rusting equipment.

We recommended that EPA:

- ° Require the grantee to ensure construction and material delivery schedules issued with future contracts are adequate to complete construction in accordance with the revised schedule.
- ° Require the grantee to immediately install equipment where possible and to adequately safeguard equipment.
- ° Not participate in costs incurred to rehabilitate materials and equipment deteriorated because of inadequate storage and costs incurred due to unapproved construction delays.

(c) Change Orders

The grantee needed to initiate a change order processing system. We reviewed 27 of the 44 contracts awarded and estimated that, since 1968, 154 change orders totaling at least \$566,000 had not been submitted to EPA for approval. During this period, we found that only three change orders, valued at about \$2,000, were submitted for approval. Further, documentation was not available to support the necessity of the change orders or the reasonableness of the costs. Consequently, we questioned \$306,000; the remaining \$260,000 (\$566,000 - \$306,000) has not yet been claimed by the grantee.

We recommended that EPA require the grantee to document the necessity and reasonableness of change order costs and submit the change orders promptly.

(d) Contract Overruns

The grantee allowed one contractor, who had been awarded two contracts, to complete the contracts on a time and materials basis when the contractor could not perform at the original bid price. EPA was not opportunely informed of this change in the method of compensation. As a result of the change, we estimated that a cost overrun of \$663,783, or 77 percent of the original contract awards, will occur. It was apparent that the overrun did not result from changes in the scope of the work, but rather from inadequate preparation and review of contract specifications, improper management of the project, and inaccurate estimating and bidding procedures.

The contractor's bid for one contract was \$874,364 below the second bid, and an estimate prepared by the consultant in 1975 was less than the award amount. This was a significant factor, as evidenced by the bid discrepancies. The grantee should not have awarded a new agreement to simplify the problem long before the losses were incurred.

We recommended that EPA comprehensively review these contracts and limit Federal participation to costs approved under the terms and conditions of the original contracts.

(e) NPDES Permit

The grantee received a Step 3 construction grant under PL 92-500 to expand the local treatment plant without applying for an NPDES permit. Neither was permit ever issued for the original treatment plant, constructed in 1972 under a PL 84-660 grant. During our review, the grantee applied for a permit to operate the treatment plant constructed under PL 92-500. The grantee's treatment plant had violated secondary treatment standards almost consistently during the previous 18 months without EPA's knowledge.

We recommended that EPA ensure that grant applicants comply with the requirements of the NPDES program.

b. Other Construction Grant Audits

(1) Unused Facilities

(a) Although a grantee constructing a regional treatment system had spent more than \$36 million constructing initial portions of a segmented project, one local jurisdiction took action to stop further construction. Without completion of the subsequent portions of the project, the initial segments were not needed. Accordingly, we questioned the total funds expended to date pending resolution of interjurisdictional disputes and actual construction of the remaining parts of the project.

(b) Costs of \$2,176,772 applying to incinerators were set aside. The construction of the incinerators has been deferred, and they may not be constructed. If the incinerators are not constructed, funds expended for that purpose may have to be returned to EPA.

(2) Excess Capacity

The treatment plant built under one construction grant project was much too large for the present needs of the area and for truly satisfactory operation. Only one-half of the plant was being used to treat sewage. This represented only 2 1/2 percent of capacity. Because a treatment works was needed, we questioned the cost (\$543,812) of only the unused half of the facility. In addition, we questioned \$357,200 related to interceptor lines constructed to serve only five customers. We did not believe it reasonable to pay \$71,440 per connection to construct sewers through basically undeveloped land.

(3) Inadequate Construction

Construction costs of \$49,528,824 were set aside. These costs were incurred for the construction of the multimedia filter facility. After its completion, several hundred feet of the facility's outer wall of the east influent channel collapsed. We understand that the consulting engineer has agreed to finance the reconstruction of this wall. However, the costs of the facility cannot be accepted until the reconstruction is fully completed.

#### (4) Ornate Facilities

Construction costs of \$2,504,035 for an Operations Control Building were questioned. While EPA had approved participation in a portion of cost for an administration building, our engineering staff concluded that the building was inordinately ornate and had "elegant" construction. As a result, this building cost \$82.31 per square foot as compared to the median cost of office space in the area of \$34.14 per square foot. In addition, we found that only 19 percent of the building's space was utilized for wastewater treatment personnel.

#### (5) Ineligible Grantee

In auditing construction grants, we found that a \$1 million grant (\$750,000 Federal share) had been awarded to an ineligible grantee for activities which were not directly related to construction of a wastewater treatment works. In this instance, a grant was given to a State agency for providing liaison with minority business enterprises and women's business enterprises. Since this State agency did not have authority to construct or manage treatment works, it was not entitled to a grant under Section 201 of the Clean Water Act. Accordingly, we questioned the entire grant.

On September 30, 1981, EPA's Grants Administration Division ruled that the grantee was ineligible for funding under Section 201 of the Clean Water Act and advised Regional officials to terminate the grant and recover all funds paid for ineligible services.

#### (6) Procurement of Professional Services

(a) A preaward audit of a proposed engineering contract for planning and design under a construction grant revealed improper noncompetitive procurement. Under this project, the grantee had required that the engineer performing planning subcontract 60 percent of the work with a particular firm. Later, when time came to design the facility, the grantee chose to use the same subcontractor on the basis that it had worked on the plan, thereby avoiding EPA procurement requirements. We questioned EPA's participation in the approximately \$500,000 of costs incurred for planning and design.

Regional program officials concurred in our findings and informed the grantee that no Federal participation would be allowed in such costs.

(b) A grantee wanted to employ an engineering firm to design 27 miles of sewer lines without any apparent competition or consideration of other firms. The proposed firm did not have the necessary staff, office space, or equipment. In addition, we noted that time estimates were substantially overstated (74 percent) and that the firm's accounting system was not adequate to properly account for project costs. We recommended that the \$776,000 contract not be awarded.



(c) Although an engineering firm had obtained sophisticated labor-saving, computerized equipment for designing sewer treatment works, we found that it did not consider possible savings when estimating costs for design. As a result, we found that this firm had received a \$391,185 lump sum contract for which the engineer had incurred costs totaling \$184,788. Thus, the firm got a \$206,397 profit (111.7 percent). We recommended that appropriate defective pricing clauses be invoked to reduce eligible costs to a reasonable level.

#### (7) Accounting Deficiencies

(a) Despite repeated audit reports, one major grantee refused to take the actions necessary to improve its accounting system. As a result, the State Auditor found that the grantee's records were inadequate to ensure the fiscal integrity of grant costs and that the \$226 million in Federal funds paid the grantee were basically unauditible.

Major problems were found in virtually every area reviewed:

- Project accounting records were not current, accurate, or complete.
- Systems used did not identify or segregate ineligible, unallowable, or duplicate costs.
- Costs were not consistently recorded.
- Manual and automated records were not reconcilable.
- Internal controls were inadequate.
- Direct labor costs were not properly documented.
- Fringe benefits and indirect cost rates were not updated.
- Fringe benefits and indirect cost recoveries contained items already apparently charged direct.

These problems had been reported on in detail in previous audit reports. However, the grantee had not taken the necessary corrective action.

We believed the time had come when action must be taken. Accordingly, we recommended that the Agency:

- Obtain a detailed, time-phased plan for implementing required accounting improvements and carefully monitor the plan's implementation; or
- Find that the grantee is not responsible and withhold all future grant awards and payments until corrective action is taken.

(b) On another grant approximately 58 percent of personnel charges made to the project (\$5,986,408) was considered unallowable for EPA participation. We found:

- Fringe benefit costs--for holidays, sick leave, and annual leave--were charged as direct labor to EPA jobs and were also included in fringe benefits, thus duplicating the charges;
- Individuals were charged to projects on which they were not working;
- Plant operations and maintenance personnel were charged to EPA construction projects;
- Force account construction work was charged to EPA projects without EPA approval;
- Costs for ineligible/unallowable work--unrelated training sessions, janitorial work, carpentry, moving costs, etc.--were charged to the projects;
- Resident inspectors were charged to the projects long after the jobs had been completed;
- Duplicate reviews were made of shop drawings and test procedures; and
- The grantee's project officers did not review or approve changes to projects until the projects had been closed out.

We questioned costs related to such unallowable activities.

(c) Payments to an engineering firm were not based on costs incurred in its accounting records or on work actually performed. In auditing this firm, we found that billings to the grantee for work under an EPA construction project exceeded costs incurred plus an allowance for profits by \$206,510. An analysis of work actually performed by this firm indicated that overbillings could approximate as much as \$400,000. We recommended that EPA require the grantee to recoup payments made in excess of the value of work actually performed.

### 3. Other Grant and Contract Audits

Although few in-house or contract resources were devoted to auditing other grants and contracts, we selected the following report as being representative of the most significant reports issued.

Our previous audit reports disclosed that the grantee's financial management system was inadequate, that its financial status reports were unreliable and unsupported, and that grantee and Federal funds for various grant programs were commingled and used contrary to applicable laws and regulations. Our review showed that effective action had not been taken to correct these problems.

Our current audit disclosed that the temporary cost accounting system installed by the grantee did not provide data necessary to verify the accuracy of financial transactions. Weaknesses in the financial management system included:

- Accounting records not reconciled with official control records;
- Supporting data for claims not available for audit;
- Personnel and fringe benefit costs charged to programs based on predetermined percentages rather than actual efforts;
- Employees hired under contract not competitively evaluated as required under the established personnel process;
- Inadequate property records and controls;
- Other costs claimed recorded inaccurately;
- Final indirect cost rates not determinable due to the inadequacy of the accounting system; and
- Relocation costs exceeded approved EPA allowances.

As a result of these deficiencies, we questioned more than \$3.8 million of the \$7.6 million of costs claimed by the grantee for fiscal years 1977, 1978, and 1979 (Federal share \$2.5 million).

We recommended that the grantee be required to:

- Implement an adequate financial management system.
- Maintain source documentation in support of its claims.
- Appoint personnel to positions based on the grantee's merit system.
- Update and correct property control records.
- Set aside all relocation and building rental costs until Regional officials determine acceptable and reasonable amounts.

D. STATUS OF PRIOR AUDIT RECOMMENDATIONS

EPA Order 2750.2 prescribes uniform requirements and procedures for processing and resolving audit findings and recommendations. It includes specific procedures for referring unresolved issues to the next highest organizational level and to the Agency's Audits Resolution Board when necessary.

Findings and recommendations which remain unresolved from our prior Semiannual Reports are primarily complex issues that warrant further management review and study. There are, however, some cases where Agency officials have not answered our audit reports.

The following schedule shows action taken with respect to the audit findings previously reported as significant.

<u>Category</u>	<u>Number of Reports Included in Previous Semiannual Reports</u>	<u>Number of Reports Closed During Period</u>	<u>Number of Reports Remaining Unresolved</u>
OIG Reports			
Covering			
10/1/80 - 3/31/81	20	16	4
Previous OIG Reports	15	4	11
TOTAL	<u>35</u>	<u>20</u>	<u>15</u>

Listed below are items previously reported that require further action. To facilitate referencing these "open" items to the prior OIG report, we have identified the pages where these items were previously presented. This cross-referencing appears in parentheses following the heading of each prior finding.

1. Findings First Reported in Our October 1, 1980, to March 31, 1981  
OIG Report

- a. Audit Report No. ElmW0-10-0016-10428  
Issued January 1, 1981 (page 8)

Section 204(b)(1) of Public Law 92-500 requires a determination that the grant applicant has adopted or will adopt a system of charges to ensure that each recipient of waste treatment services within the applicant's jurisdiction will pay its proportionate share of the costs of operation and maintenance (O&M), including replacement. We reviewed procedures and practices utilized by three EPA regional offices and one State agency in ensuring that the user charge (UC) requirements were being fulfilled.

We found that grantee UC systems were not being implemented or maintained consistent with the intent of PL 92-500 and the regulations. Neither of the two major goals of the law were being met by many grantee systems. The majority of the grantees we reviewed had not established UC systems in a manner to ensure that (1) each recipient of waste treatment services was paying its proportionate share of the costs of O&M or (2) sufficient revenue would be generated to offset the cost of O&M (including replacement).

Other conditions required by the EPA regulations, including periodic grantee review and maintenance of accounting records to identify UC revenue and expenses, were also neglected by many grantees. We attributed the causes of these conditions to a lack of EPA (1) procedures for reviewing UC systems, (2) resources directed to UC system reviews, and (3) enforcement authority after grants are closed.

To ensure that the major goals of the law with respect to UC systems are met, EPA will have to significantly increase the resources devoted to reviewing UC systems. In addition, EPA will have to develop more specific procedures for reviewing UC systems and find a means of enforcing compliance after a grant is closed. As this approach is quite resource intensive and may not be the most beneficial use of EPA resources, we believe that the Administrator should consult with Congress to ascertain whether continued emphasis on UC systems will best ensure that wastewater treatment systems constructed with Federal monies are properly operated and maintained.

Although a response was received from appropriate program officials, it was not considered acceptable because it did not indicate actions which would be taken with respect to all OIG recommendations.

- b. Audit Report Nos. P2cW9-060-0100-10683 and P2cW9-06-0199-10681  
Issued March 5, 1981 (page 13)

In auditing construction grants, we found several grants awarded to ineligible grantees. We also found projects which were not eligible for funding under the provisions of the Clean Water Act. For example, two grants with claimed costs totaling \$2.8 million were awarded to a port authority. Because the port authority did not have jurisdiction over the disposal of sewage, industrial wastes, or other wastes, it was ineligible to receive construction grant funds.

We have received no response to these reports.

- c. Audit Report No. E3bW7-02-0280-10227  
Issued November 25, 1980 (page 17)

An OIG review of the administration of the grantee's water supply program disclosed major problems in the following areas:

### (1) Program Management

The grantee did not adequately implement two major program elements necessary to reach the grant program's objective of primary enforcement responsibility for public water system supervision programs. First, the grantee did not obtain the necessary professional staff and supervisory personnel, laboratory equipment, supplies, and renovations in time for a data management system needed for the grantee's laboratories. Regional officials had evaluated the grantee's program and concluded that the program had serious problems which could result in the loss of substantial Federal funds. We recommended that EPA continue to monitor the grantee's program closely to ensure that the grantee performed work as indicated its grant award.

### (2) Financial Management

The grantee did not maintain adequate supporting documentation for its costs reported to EPA. Instead of reporting actual costs, the grantee simply reported that it had expended the budgeted amounts. The grantee had not performed many of the improvements called for in its grant application. When we reviewed available documentation on the costs actually charged to the grant, we found that grant funds had been used for other purposes. For example, we found personnel charged to the grant who had performed similar duties in the grantee for over 20 years. Because the EPA program was intended to provide improvements to the grantee program, we concluded that such charges represented a substitution of previously grantee-funded activities with Federal program funds. We also found the program charged with personnel and equipment which were not included in the grant budget. Because the grant funds were provided to supplement, not supplant, grantee program funds and funds were apparently not used for the purposes intended, we questioned the total costs of the program, \$372,298 (Federal share \$270,400).

### (3) Consultants

The grantee claimed consultant costs which were primarily for activities unrelated to the EPA grant program. A responsible grantee official advised us that because of the lack of other funds to pay consultants, the grantee used \$31,975 of EPA program funds although most of the consultant's efforts were not related to the EPA program. The grantee had attempted to conceal this action through preparation of contracts and false certifications that the services delivered applied to EPA programs. Because the personnel involved were no longer with the grantee, we recommended that Federal funds be recovered.

We have received no response to this report.

## 2. Findings Reported in Prior OIG Reports

In the previous OIG Semiannual Reports which covered the period from April 1, 1979, through September 30, 1980, examples of problems, abuses, and deficiencies in EPA programs were given and appropriate OIG recommendations were reported. The following is a report on the status of unresolved reports of significant recommendations made by the OIG.

- a. Audit Report No. P2bW9-02-0031-00970  
Issued April 1, 1980 (page 20)

An interim audit of construction grant costs totaling \$135.8 million (Federal share \$90.9 million) resulted in \$2.1 million total costs being questioned (Federal share \$1.4 million). The grantee failed to obtain prior EPA approval for change orders and incurred costs in excess of the grant budget.

We recommended that regional officials take the necessary steps to resolve the questioned cost. We have recently received a response on this report and are evaluating it.

- b. Audit Report No. P2bW9-03-0335-01569  
Issued July 28, 1980 (page 20)

A review of costs totaling \$24.1 million (Federal share \$18.1 million) for upgrading and expanding a sewage treatment plant resulted in \$2.1 million (Federal share \$1.6 million) being questioned. The grantee's accounting system did not separate eligible and ineligible costs. Costs claimed for reimbursement included ineligible and unapproved items, as well as normal operating costs that were not a part of construction.

We recommended that regional officials take the necessary steps to resolve the questioned costs. We have recently received a response on this report and are evaluating it.

- c. Audit Report No. E2cW9-09-0104-01372  
Issued June 18, 1980 (page 20)

A review of \$4.6 million total construction costs (Federal share \$3.4 million) resulted in total costs of \$1.3 million (Federal share \$1 million) being questioned. The costs questioned consisted of ineligible administrative, technical services, construction, and land costs. Also, interest income had not been credited to the grant.

We recommended EPA recover the Federal share questioned. We have received a response and are evaluating it.

d. Audit Report No. E1bW8-09-0135-00269  
Issued November 21, 1979 (page 21)

An internal and management audit was conducted in EPA's Regions I and IV (which encompass nine States) on the operation and maintenance of publicly owned wastewater treatment plants. The primary purpose of the audit was to assess the overall efficiency, effectiveness, and economy of the manner in which the regions and the States conducted their operation and maintenance activities. The audit disclosed a number of deficiencies in their activities, and the OIG made appropriate recommendations to the regions and the States. The reports concluded that:

- ° Operation and maintenance inspections were invariably not scheduled and performed in accordance with EPA guidelines and standards.
- ° Management of the operation and maintenance activities was not adequate to ensure, as a general rule, that the publicly owned treatment plants were being effectively and efficiently operated and maintained.
- ° Operation and maintenance inspections were not generally evaluated in a consistent manner or utilized as a management tool to improve plant performance.
- ° Adequate operating procedures were not sufficiently developed to ensure that the plan of operation was prepared as required by EPA guidelines.
- ° Operation and maintenance manuals used by plant operators were too broad in nature; they did not address or include specific examples of operation and maintenance problems normally incurred or conditions that ordinarily exist in a plant, and did not generally provide plant equipment specifications.
- ° Neither adequate nor timely action was taken on the prohibition of industrial discharges into these publicly owned treatment plants.
- ° There were no assurances that plant operators were adequately trained or qualified to maintain plant equipment properly and to operate the facilities efficiently.

A response indicating that appropriate corrective actions were being taken was received from Region I, and the audit was closed out. The response has recently been received, and we are evaluating it.

e. Audit Report No. S2bW7-02-0196-91739  
Issued July 17, 1979 (page 21)



An interim audit of \$23.8 million in costs claimed by the grantee resulted in our questioning \$1.6 million of construction, technical service, administrative, and legal fees. We noted that the grantee claimed costs that were duplicated, erroneous, or ineligible. We also noted deficiencies in the grantee's method of classifying expenditures and allocating costs.

We recommended that EPA recover the Federal share of questioned costs and require the grantee to correct its accounting system. Despite followup, responses to this report have not been received.

f. Audit Report No. E2bW6-02-0040-91133  
Issued April 30, 1979 (page 21)

A review of \$193.8 million in costs claimed by the grantee resulted in our questioning \$9.4 million. We discovered weaknesses in the grantee's accounting and reporting procedures caused by the grantee's ineffective coordination, guidance, and procurement methods in administering the project.

We recommended that EPA recover the Federal share of questioned costs and require the grantee to provide responsible project personnel with guidance and direction and to maintain an adequate cost accounting and reporting system. Despite followup, responses have not been received.

g. Audit Report No. P2cW7-03-0297-00773  
Issued February 22, 1980 (page 23)

A review of costs claimed totaling \$10.5 million for the construction of interceptor sewers and a wastewater treatment plant resulted in questioned costs of \$1.3 million. Costs were incurred to perform work with construction specifications not approved by EPA. Change order costs substantially exceeded amounts previously approved by EPA. In addition, change order costs were erroneously claimed and force account construction equipment was charged for an amount exceeding acquisition costs.

We recommended that regional officials adhere to the originally approved plans and specifications in administering this grant and that they determine not only the proper costs but also the allowability of the change orders. An interim reply has been received from regional officials. However, this reply is not a firm position taken by the Region on our recommendations. Therefore, the reply is not considered valid pursuant to EPA Order 2750.2. Despite followup, no satisfactory response has been received.

h. Audit Report No. E2bW8-03-0047-00705  
Issued February 11, 1980 (page 23)

An interim audit of claimed costs totaling \$40.7 million resulted in \$2.8 million being questioned. The grantee's management procedures were inadequate in several respects. Also, the grantee's accounting system did not properly identify project costs that were allowable and allocable. Finally, change orders were not sufficiently reviewed by the grantee to determine whether the costs were reasonable.

On February 11, 1980, we recommended that regional officials disallow those costs that were ineligible and unallowable and seek to ensure that the grantee's management procedures are improved. We have received a response from the Region and are reviewing it.

- i. Audit Report No. P2bW9-03-0116-00500  
Issued January 18, 1980 (page 23)

An interim audit of costs totaling \$4.9 million resulted in \$2.0 million being questioned. Unapproved change orders, unallowable costs, and the failure to obtain prior approval for Federal participation were the reasons for the amounts questioned.

We recommended that EPA take the necessary action to resolve the audit findings. We have received additional information concerning the Region's response and are evaluating it.

- j. Audit Report No. S2cW9-09-0335-00757  
Issued February 21, 1980 (page 24)

A review of costs totaling \$2.2 million resulted in the entire amount being questioned. The grantee claimed ineligible engineering costs and was unable to furnish the necessary documentation to support the claim for reimbursement.

On February 21, 1980, we recommended that EPA advise the grantee that the total costs claimed will be disallowed and that efforts to recover the Federal share of costs will be made. We have recently received a response and are evaluating it.

#### E. MANAGEMENT ADVISORY SERVICES

##### 1. Implementation of Attachment P, OMB Circular A-102

In October 1980, OMB designated cognizant Federal agencies for approximately 800 State departments and agencies that are major recipients of Federal aid. EPA was assigned cognizance for 31 of these State departments and agencies.

OMB's approach to local government cognizance assignments has focused on the top 1,000 local recipients of Federal aid. OMB contracted with the International City Management Association (ICMA) to survey the top 300 of this group and recommend cognizance assignments. Through July, the ICMA had made recommendations covering 258 localities. EPA was recommended for cognizance over 24 localities, plus 32 departments in an additional 28 localities. OMB has not yet made formal assignments based on the ICMA recommendations.

During the last six months, the EPA Office of Inspector General has been involved in seven audits under the "single audit concept." Reports were issued on two of these audits during the current reporting period. The Federal

share of expenditures under EPA grants during the periods covered by the audits was just over \$438,000. There were no questioned costs related to the EPA grants.

During the current reporting period, we also received one Attachment P audit report from the U.S. Department of Transportation. The Federal share of expenditures under the EPA grants included in the audit was \$243,868. There were no questioned costs related to the EPA grants.

We have allocated 900 staff days of effort in our fiscal 1982 workplan to perform cognizant agency functions. We anticipate that most of the time will be used in providing technical assistance to grantees and their auditors while audits are in process, review of audit reports, and audit followups.

## 2. Implementation of Superfund

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (Superfund) provides a package system of notification, response, liability, and compensation for releases of hazardous substances. EPA's Office of Emergency and Remedial Response (OERR) is currently revising and promulgating regulations and procedures to implement Superfund provisions.

The OIG staff is actively involved in the interagency process for developing these regulations and procedures. We are assisting members of Superfund workgroups, and have reviewed and commented on draft regulations and procedures. The OIG will remain actively involved in reviewing the program to ensure that the Superfund act is implemented as Congress intended and that appropriate internal controls are installed at the outset.

The Superfund legislation requires that the OIG submit to Congress an interim report one year after the fund is established. Our interim report will be sent to Congress on February 25, 1982. (This date was selected based on a legal determination rendered by the Special Counsel to the Inspector General.) To fulfill our responsibility as called for in the Superfund act, we have initiated an audit survey of the overall Superfund program management, with particular emphasis on the financial management systems. The survey sites selected were EPA Headquarters, Region I, and Region IV. The purpose of the survey was to (1) identify sensitive areas for future audits and (2) prepare an audit guide for preparing our interim report to Congress.

We have also initiated audits of an emergency response action and a remedial action (cooperative agreement). An audit of a major removal action is now underway. We are reviewing EPA's management of the response and the use of catalogue pricing types of contracts. We are also performing a limited audit of the cooperative agreement with one State and reviewing the State's credit toward its cost-sharing requirements.

We will continue to work closely with the OERR to meet the program's immediate and long-term needs.

### 3. Inquiries and Allegations

During the last six months, the OIG staff has responded to five congressional inquiries shown below:

Correspondence Date	From	Subject	Response Date
4-24-81	Congressman Downey	Termination of temporary employee	5-18-81
4-28-81	Congressman Fountain	Relocation of Analytical Chemistry Branch personnel from Research Triangle Park, North Carolina, to Las Vegas, Nevada	5-27-81
7-15-81	Congressman Benedict	Greenbrier County, West Virginia, sewerage System	7-31-81
8-12-81	Senator Roth	Agency travel	9-4-81
9-4-81	Senator Exon	Termination of employee on Intergovernmental Personnel Act assignment	9-24-81

In addition, the OIG received 37 complaints alleging waste or abuse of public funds under EPA programs. Our office reviews each complaint carefully, judges its merits, and refers the matter to applicable officials for appropriate corrective action.

In the last six months we have closed out action on 18 of the complaints. In two cases, our inquiries led to the cancellation or postponement of grant awards pending major revisions to project scope. In another instance, our review resulted in a regional office requiring that (1) redesign efforts be coordinated with State agencies responsible for complying with a Public Service Commission Order; (2) revised plans and specifications be subjected to a peer review; (3) necessary easements be available to ensure that construction can proceed without unnecessary resources; and (4) the grantee demonstrate that it has the necessary financial resources and management systems to properly handle the project.

The remaining 19 complaints are in various stages of review by applicable audit, investigative, or program management personnel.

#### 4. Compliance Audit Task Force

Compliance auditing of costs claimed by construction grantees is required to assist program managers in administering their programs and to ensure that we fulfill our responsibilities under the IG Act. The current approach to compliance auditing has been a combination of interim and final audits. The approach was developed in fiscal years 1972 and 1973 as a result of PL 92-500, which provided billions of dollars in additional Federal funds, broadened project eligibility, and increased Federal participation in individual projects to 75 percent of eligible costs.

Our current approach has had significant positive effects. The compliance audits performed since fiscal 1977 have questioned approximately \$395 million in improper grant expenditures and identified large numbers of projects with inadequate grantee management systems and problems with respect to design, construction, or operability of facilities. These compliance audits have also served as an excellent identifier of EPA administrative problems requiring attention through internal audits.

EPA water program officials have estimated that fiscal 1982 will bring a large increase in the number of projects requiring final audit. Although our approach has had significant positive effects, it is becoming increasingly obvious that due to this increased workload we will not be able to provide compliance auditing on the large number of construction grants being completed and we will have difficulty in providing timely responses to requests for compliance audits. Over the last several years, Federal fund outlays have averaged about \$4 billion per year, while compliance audit reports are covering less than one-half that amount each year. This has resulted in an unaudited backlog in excess of \$16 billion. Since annual Federal outlays are anticipated to continue at rates higher than we are auditing, it is reasonable to assume that if we continue using our current approach, these amounts will never be audited.

Much of our compliance auditing is in the form of final audit reports initiated in response to Agency program managers' requests. We have long had a goal of issuing the majority of final audits within one year of request. Current experience indicates that we are slipping significantly from the goal, and as many as 50 percent of our final audits are not being issued within one year. This problem will become more acute because the Office of Water Program Operations has initiated an Agency-wide drive to close out grant projects and thus substantially increase the number of final audit requests during the next few fiscal years.

Accordingly, the Inspector General has created an OIG task force to review compliance auditing of construction grants and recommend an approach or alternatives which will:

- ° Limit IG resources (contract and in-house) utilized in auditing construction grants to a level no higher than 50 percent of that used in fiscal 1981.

- ° Identify for audit grants with significant ineligible/unallowable costs or system/program problems.
- ° Respond (by performing final audits or allowing program managers to close projects without audit) to 90 percent of all program managers' final audit requests within 12 months.
- ° Provide resources to assist Agency program managers with legitimate special requests necessitating compliance auditing.
- ° Annually issue audit reports on, or determine that insufficient risks exist to warrant audit of, at least as many construction grant dollars as are being outlayed annually, thus preventing the unaudited dollar backlog from increasing.

Work by this task force is currently underway, and completion is planned for early in calendar year 1982.

#### F. OTHER REPORTING REQUIREMENTS

##### 1. Resolution of Audits

Modifications were made to EPA Order 2750.2 to make it comply with OMB Circular A-73. In addition, procedures were established to track systematic or procedural findings to implementation.

The new Administration has put major emphasis on the resolution of outstanding audit reports. As a result, the number of reports in our audit followup system has declined from 973 at the start of this reporting period to 418 as of September 30, 1981. The number of reports outstanding more than six months has decreased from 645 to 112.

The 112 reports outstanding may be broken down as follows:

Considered for Referral to Audits Resolution Board	17
Responses Being Reviewed	78
No Response Received	17
TOTAL	<u>112</u>

In resolving the reports, the Agency upheld costs questioned totaling \$35.9 million. This represents 36.5 percent of the costs which were originally questioned. Of the costs sustained, \$33.5 million will require recovery action from the grantees. The remaining \$2.5 million represents amounts which are actually cost avoidances. The OIG was upheld in two instances where we found that the grantees proposed to use construction grant funds outside the scope of the Clean Water Act. As a result of these decisions, the OIG obtained an additional \$45 million in cost avoidances. Thus, the total cost benefit provided by the OIG during the last six months was:

	Millions of Dollars
Cost Disallowed/Recoveries to be Made	\$33.4
Cost Disallowed/Preawards	2.5
Cost Disallowed/Proposed Improper Use of Funds	45.0
TOTAL	<u>\$80.9</u>

EPA's accounting records do not accurately track the recovery of audit disallowances (see finding in Section I, part C.1, on page 8 of this report). We anticipate, however, that improvements being made in this area will permit us to begin reporting progress in recovering amounts owed the Federal Government due to audit disallowances in our next Semiannual Report.

## 2. Delinquent Debts

Following is a summary, provided by EPA's Financial Management Division, of EPA's collections and writeoffs for April 1, 1981, through September 30, 1981, with cumulative totals for the entire fiscal year, and accounts receivable as of September 30, 1981. These may not be the Agency's final figures. Although they reflect the Agency's accounting records as of September 30, they are preclosing figures (i.e., we obtained them before the closing process had been completed).

	April 1, 1981- September 30, 1981	End-of- Year Total
Amount Collected	\$23,370,000	\$45,501,000
Amount Written Off	\$ 80,171	\$ 223,171
Accounts Receivable:		
Under 90 Days Old		\$14,477,600
Over 90 Days Old		5,318,500 *
Unbilled		3,429,300
Total		<u>\$23,225,400</u>

\* The majority of the accounts receivable over 90 days old are receivables being appealed which will not be collected until the appeal process is completed (43 percent), intergovernmental receivables (28 percent), and audit findings (21 percent).

During this year, the OIG staff reviewed EPA's accounts receivable and collection procedures. We issued reports on procedures in finance offices at Headquarters and four regions. We found that many of the finance offices still lacked aggressive collection procedures.

EPA's Financial Management Division had recognized that it had significant problems with respect to delinquent debts. Accordingly, it has taken steps to improve its debt collection position by issuing detailed procedures to EPA's finance offices to ensure uniform handling of billings and collections. The Financial Management Manual and the Accounting Manual were appropriately revised and updated. In addition, the Financial Management Division has improved the accuracy of the recently implemented automated accounts receivable subsystem.

The automated subsystem identifies and ages individual debts. This allows the Financial Management Division to identify overdue accounts and take opportune remedial action. The accounts receivable data on the preceding page came from the subsystem. Because the subsystem is new, there are problems with it. For example, it contains negative receivable amounts. In addition, the Agency has not yet reconciled the subsystem with the general ledger. As of September 30, 1981, the subsystem total for accounts receivable exceeded the general ledger total by \$62,700. The finance offices are working to resolve these discrepancies.

When computerizing the subsystem, one finance office discovered \$148,600 in accounts receivable which had no supporting documentation. The finance office concluded that the amount was received, but not properly matched with accounts receivable. Consequently, the accounts receivable were not reduced by the amount of the receipt. To resolve the apparent overstatement, the finance office adjusted the general ledger to remove the undocumented amount.

The Financial Management Division has clarified the duties of the EPA Claims Officer. Uncollectable accounts receivable must now be written off by the EPA Claims Officer. During fiscal 1981, the Claims Officer wrote off debts amounting to \$62,514, or 28 percent of the total written off. The Financial Management Division also emphasized that accounts receivable uncollected at the end of 90 days, except those established as a result of information furnished by the Freedom of Information Officer, must be forwarded to the EPA Claims Officer. The Claims Officer may compromise, terminate, or suspend further collection effort on debts. Forty-two outstanding debts totaling \$152,844 referred to the Claims Officer are currently in an interim status.



## SECTION II--INVESTIGATIONS

This section provides a general overview of investigative operations. It includes a summary of our work accomplishments, the results of matters referred to prosecutive authorities, a discussion of some cases developed in the current period, an update on previously reported cases, and a statistical analysis of the investigative workload.

### A. ACCOMPLISHMENTS

During this reporting period we opened more cases but closed fewer than in the previous reporting period. We have utilized our available resources on more complicated cases with the exception of employee cases (see part C, page 39). The following schedule reflects investigative activities over the last two reporting periods:

<u>Category</u>	<u>Previous Period</u>	<u>Current Period</u>
Cases Opened	27	47
Cases Closed	67	18
Cases Pending	85	114
Cases Referred to Prosecutors	11	7

In addition, our Security Specialists completed 20 Confidential Business Information security surveys and our investigators closed 42 preliminary inquiries and 19 hotline complaints. From the 19 hotline complaints received, 10 investigations were opened.

### B. RESULTS OF REFERRALS

The following schedule summarizes referral actions during this reporting period.

#### Referrals for Prosecution

Cases Pending as of March 31, 1981	5
Cases Referred	7
Total Cases under Consideration	<u>12</u>

#### Disposition of Cases

Cases Accepted	0
Cases Declined	5
Cases under Consideration	7
Total	<u>12</u>

### Actions on Cases

Indictments	3	Note 1
Convictions	3	Note 1
Dollar Recoveries	\$228,980	Note 2

Note 1: The indictments and convictions arose from the case described in part C.1 below. Although our office participated planning the investigation, we were not part of the arrest. Thus, we did not make referral for prosecution.

Note 2: The dollar recovery arose from the case described in part D (see page 43).

### Referrals for Administrative Action

Cases Referred This Period	6	Note 1
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<u>Actions Taken on Referrals</u>	Note 2
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Debarments	1	Note 3
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Employee Terminations	9
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Note 1: Prior to this reporting period, detailed statistical data on administrative referrals were not maintained. All of the six referrals in this period remain open as of 9/30/81.

Note 2: The actions taken on administrative referrals all relate to referrals made prior to this reporting period.

Note 3: In our Semiannual Report for the period ending September 30, 1980, we reported the conviction of a contractor. He has since been debarred.

### C. CURRENT CASES

#### 1. Fictitious Travel Vouchers

A representative of the Inspection and Security Branch had information indicating that a former EPA employee intended to submit several fictitious local travel vouchers for payment from the imprest fund. We later ascertained that the former employee had kept her employee identification card when she left EPA, claiming that she had lost it.

We devised a plan to arrest the former employee upon presentation of the false voucher and payment by the imprest fund cashier. Since the Inspector General has no arrest powers, assistance was obtained from the Federal Protective Service. The arrest was made following the transaction as outlined above.

The suspect furnished information implicating a current and a second former EPA employee. The current employee was arrested at her work station, handcuffed, and removed from the premises. The second former employee was arrested at her home.

All were indicted and convicted on two counts of attempted false pretense. The EPA employee resigned.

## 2. Time Card Violations

We investigated a number of alleged EPA employee time card violations this period. Falsification of time cards is a serious problem, and management has adopted a stern attitude toward this violation. Generally speaking, the fraud amounts are small and U.S. Attorneys decline in favor of administrative action. EPA management has dismissed nine employees for time card violations during this reporting period.

## D. UPDATE ON A PREVIOUSLY REPORTED CASE

In our Semiannual Report for the period ending September 30, 1980, we summarized one complicated case that the Office of Investigations referred to a U.S. Attorney. This case was involved and, because of the lack of EPA investigative resources, referred to the Federal Bureau of Investigations. EPA provided assistance. This case was surfaced by the Office of Audits when it determined that the contractor subcontracted work out and then billed the City of Houston, Texas, for the subcontractor's labor cost, fringe benefits, and its own overhead rate. In short, the contractor substituted its overhead rate for the subcontractor's overhead rate, which resulted in an overpayment to the contractor of \$224,526. The U.S. Attorney declined prosecution because there was no intent to defraud on the part of the contractor; however, the contractor agreed to refund the entire amount to the City.

## E. INVESTIGATIVE WORKLOAD STATISTICS

1. <u>Inventory of Cases</u>	<u>Number</u>
Pending as of March 31, 1981	85
Opened this period	47
Closed this period	(18)
Pending as of September 30, 1981	<u>114</u>

## 2. Profile of Pending Cases

<u>Area of Investigation</u>	<u>Office of</u>									
	O A	I G	P o l i c y	W a t e r	A i r	R e s e a r c h	T o x i c	A d m i n	O t h e r	T o t a l
Conflict of Interest	1	1		12						14
Legal Corruption				5						5
Fraud Against Government	2		1	23	5		2		1	34
Federal Procurement Fraud			2	6	2	1	1			12
Federal Program Fraud				5	1					6
Government Regulatory Offenses				1		1				2
Administrative Actions				3			1			4
Travel/Time and Attendance	2		1	2	3	2	4			14
Misuse of Government Property	1			1				1		3
Waste and Abuse of Resources	1			4	1		1			7
Personnel Violations	1		1			1	1		1	5
Theft of Government Property				1	1					2
Antitrust				1						1
Privacy Act Violations	1						1			2
Other				1	1			1		3
TOTAL	9	1	5	65	14	5	11	2	2	114

## F. OTHER MATTERS

### 1. Investigative Handbook

During this reporting period, we completed an Investigative Handbook which comprises both temporary issuances and new procedures. Our handbook is for internal use only and covers the authority of the Inspector General, administration, case management, investigative procedures, interviews, physical and documentary evidence, investigative reports, Privacy Act and Freedom of Information Act, and EPA and Office of Investigations forms. In addition, the handbook's appendix includes the Federal Rules of Evidence and the Rules of Criminal Procedures. The handbook has proved to be an invaluable aid.

### 2. Automated Case System

Our automated case control system has proved to be all for which we had hoped. The system was developed using word processing equipment, which is ample for our needs and less costly than a larger, more complex

system. Of course, no system can provide the necessary data for in-depth analyses until sufficient data are developed and fed into the system. We anticipate that by October 1982 we will have sufficient input to enable us to make such analyses.

Our system is compatible with the codification used by the Department of Justice (DOJ). For example, we use the same codes to identify violations of Federal statutes as does the DOJ. When required, we will be able to provide DOJ officials information on Federal violations.

### 3. Management Implications Reports (MIRs)

An investigation often reveals program weaknesses for which the investigator develops corrective recommendations. The investigative report is not the vehicle for reporting areas conducive to correction, so the MIR was adopted. During the past reporting period, we issued 13 MIRs, which are strictly internal memorandums. They are forwarded to the Assistant Inspector General for Audits. These reports may be used for example, to identify areas requiring audit or to identify problem areas when audits are performed.

In instances where findings have sufficient potential impact on Agency operations, appropriate recommendations are forwarded to program officials to initiate necessary corrective actions. In this regard, EPA management has initiated changes in the method of handling time cards which should help to eliminate time card violations such as those resulting in the cases described in part C.2 (see page 40).

### SECTION III—PREVENTION OF FRAUD, WASTE, AND ABUSE

#### A. VULNERABILITY ASSESSMENT TASK FORCE

The Inspector General Act of 1978 sets forth a number of duties and responsibilities of the Office of Inspector General. An important part is to provide leadership and coordination, and recommend policies, to prevent and detect fraud and abuse in program operations. To carry out these duties and responsibilities, we established the Vulnerability Assessment Task Force in January 1981. The Task Force, composed of auditors and investigators, is responsible for providing coordination and leadership in developing and implementing an effective program to detect and prevent fraud, mismanagement, waste, and abuse.

Major goals of the Task Force are to (1) establish a means to assess the vulnerability of EPA programs, functions, and organizational entities to fraud, mismanagement, waste, and abuse; and (2) develop appropriate methods to measure the adequacy of internal and management controls for new and ongoing programs. To implement these goals, we recently developed general frameworks for two programs--the Vulnerability Assessment Program and the Internal Control Assessment Program. The Vulnerability Assessment Program was developed to identify the magnitude of Agency-wide programs and activities and then evaluate their overall susceptibility to fraud, mismanagement, waste, and abuse. In contrast, the Internal Control Assessment Program, once implemented, would require EPA program staff to assess internal controls on key functions following our general guidance. These programs and their status are discussed below.

##### 1. Vulnerability Assessments

The Vulnerability Assessment Program was developed in April 1981 to increase our overall understanding of EPA organizations, programs, and functions, and to further direct limited audit resources toward programs and activities that have received little audit attention and/or appear highly susceptible to fraud, mismanagement, waste, and abuse. Our assessment evaluation is carried out essentially by (1) accumulating data on each EPA program's dollar magnitude, contract and grant activity, prior audits and investigations, status (new, ongoing, substantially revised), type of activities, and complexities; (2) identifying and ranking those organizations and activities appearing most vulnerable; (3) conducting a survey of selected organizations and programs; and (4) summarizing the results of the survey and identifying issues for future audits.

Our preliminary rankings identified several programs that appear highly vulnerable. Based on this analysis, we selected one program to be surveyed (Research and Development). We will initiate this survey in October 1981.

We believe that the Vulnerability Assessment Program is an important step, not only in identifying programs and activities that are highly susceptible to fraud, mismanagement, waste, and abuse, but also in providing an ongoing, systematic means to plan future audits.

## 2. Internal Control Assessments

We recently established the general framework for our Internal Control Assessment Program. This program will require Agency staff, following our general guidance, to assess key program functions to determine the adequacy of internal controls. The principal objectives of these assessments are to:

- ° Evaluate the adequacy of controls in ensuring that organizational and functional objectives are carried out in an effective, efficient, and economical manner; and
- ° Report on control strengths and weaknesses and recommend appropriate actions to eliminate any deficiencies.

This program was developed through close cooperation with the Office of Inspector General, Department of Housing and Urban Development (HUD). Similar programs developed by other Offices of Inspector General, as well as the U.S. General Accounting Office, were also reviewed and considered in developing our program.

The program will be carried out by our office, in concert with various program offices, identifying and prioritizing key functions to be assessed. Through our guidance, the program offices will then select functions to be assessed during a specified time frame. Program personnel selected to carry out these assessments will pursue the following steps.

- ° Obtain an understanding of the function;
- ° Complete the control questionnaires;
- ° Identify risks and associated controls, and assess the adequacy of such controls; and
- ° Recommend improvements to correct noted weaknesses.

During the assessment process, the OIG will be available to provide advice and guidance. The OIG will play an advisory role and therefore will not be supervising the assessments. Nevertheless, the OIG will be responsible for overseeing the assessment program and periodically reporting to the Administrator on the overall status of the program, as well as to Assistant Administrators and others on the quality of individual assessments.

We recently completed a draft guide for conducting Internal Control Assessments. We plan to develop our overall approach to this program further during the next six months. During that time period, we expect to finalize our guide and discuss our approach with various EPA offices (e.g., Financial Management Division).

## B. SUSPENSIONS AND DEBARMENTS

The OIG staff has continued to work with the Office of General Counsel (OGC) to establish suspension and debarment procedures to be used when grantees, contractors, subcontractors, or engineers commit improprieties or perform grossly inadequate work under the EPA construction grants program.

### 1. Proposed Federal Procurement Policy

We reviewed the proposed policy letter from the Office of Procurement Policy to the heads of executive departments and establishments concerning debarments and suspensions. We supported the concept of the policy letter and the principal significant changes to current practices, i.e., the Government-wide effect of administrative debarments and suspensions, the uniform procedures, the increased interagency coordination, and the notion that it is appropriate to withhold payments as a result of fraud or other misconduct. We commented, however, that the policy letter is concerned solely with debarment and suspension for direct Federal procurements. We believe that greater emphasis should be placed on procurements under Federal grant or other assistance programs.

### 2. EPA-Proposed Procedures

We have reviewed the initial draft of debarment and suspension procedures which has been circulated within EPA for internal review. In developing the document, it became apparent to the Office of General Counsel that there was a need for a centrally coordinated, Government-wide approach to debarring and suspending participants in Federal assistance programs. The Office of General Counsel sent a letter to the Deputy Director of the Office of Management and Budget suggesting that OMB begin an effort to develop Government-wide guidance for debarments and suspensions under Federal assistance programs comparable to the Office of Federal Procurement Policy's effort on the Federal Acquisition Regulation. The OIG supported the suggestion made by OGC since we also believe that the administration of debarments and suspensions should be centrally coordinated within the executive branch.

## C. HOTLINE

The Office of Investigations will promptly initiate actions to stimulate the use of EPA's hotline. Although a pamphlet advising EPA employees of the existence of the hotline was distributed nationwide in June 1980, there has been no followup action. Additional initiatives under consideration include (1) issuing of additional memorandums to



Agency employees; (2) placing posters in EPA offices; (3) including hotline information in EPA standards of conduct briefings; and (4) notifying grantees, engineers, and contractors. Through such efforts, we expect to obtain additional allegations or leads to significant violations of law on EPA programs.

#### D. REVIEWS OF LEGISLATION

During this reporting period, the Office of Inspector General reviewed several major pieces of legislation:

##### 1. Inspector General Act of 1981 (S. 1327)

This bill would have established new reporting requirements and authorized the Inspector General to institute civil actions in cases where the Attorney General declined prosecution. Our office opposed the amendments in this bill because many provisions were unnecessary and would unduly tax available resources.

##### 2. Consultant Reform and Disclosure Act of 1981 (S.719)

This bill would provide additional measures to ensure proper procurement of consultant services. Our office supports the general thrust of the bill to eliminate deficiencies in the procurement of goods and services from consultants and contractors. However, we made several recommendations on needed improvements.

##### 3. Department of Justice Draft Bill "To provide an administrative mechanism for the recovery of civil penalties and assessments for false claims involving Federal grants, contracts, and programs"

We reviewed the revised bill and found that many of our concerns have been adopted or the reasons for not adopting others have been adequately explained. Thus, we can now support the bill as written.

##### 4. Amendments to Federal Property and Administrative Services Act (HR 2580)

This bill would provide additional requirements for (1) ensuring that information provided by prospective contractors is current, accurate, and complete; and (2) increasing audit coverage of negotiated and advertised contracts. While we agree with the general thrust of the bill to improve controls over procurement, we recommended that several major portions of the bill concerning required audits be revised or deleted.

##### 5. Pending Debt Collection Legislation

The proposed bill would establish uniform debt collection procedures for all Federal agencies. We generally supported the bill, but recommended that wording be clarified in two areas.

## E. REVIEWS OF PROPOSED REGULATIONS

During the last six months, the Environmental Protection Agency has initiated major efforts to reduce regulatory burden. As a result, all major regulations governing EPA grant programs are currently being revised to cut all unnecessary requirements. The Office of Inspector General has put substantial efforts into the review of proposed changes. Our objective in such reviews is to cooperate in reducing requirements while at the same time maintaining those controls necessary to prevent fraud, waste, and abuse in EPA programs.

### 1. Changes to National Environmental Policy Act Regulations (40 CFR Part 6)

The proposed changes did an excellent job of simplifying the regulations without reducing significantly the controls necessary to safeguard the public's interests.

### 2. Procurement Regulations (40 CFR Part 33)

A major effort was devoted to revising the procurement regulations to conform to OMB Circular A-102, Attachment O. Through working cooperatively with other EPA officials, improvements were made to:

- Ensure that all contracts detailed a clear scope of work, time frame for completion, and definitive cost estimate.
- Require, for negotiated contracts or change orders, the submission of cost and pricing data and subsequent adjustments for possible defective pricing.
- Set forth the requirements applicable to subcontractors.
- Establish necessary procedures for protesting apparent violations of procurement regulations.
- Assure necessary access to records for audit or investigative purposes.
- Advise grantees of the possible sanctions which might be applied for noncompliance with the established regulations.

With these changes, we believe EPA has accomplished its goal of simplifying procurement requirements while at the same time maintaining those controls essential to permit the Agency to take necessary steps to prevent fraud, waste, and abuse.

### 3. Construction Grant Regulations (40 CFR Part 35)

The OIG has placed considerable effort on the proposed revisions to the construction grant regulations. We have worked closely with Agency management to ensure that controls necessary to prevent fraud, waste, and abuse in the program were given appropriate consideration. All of our major concerns were resolved and are reflected in the proposed regulations.

## SECTION IV--SUPPORT ACTIVITIES

### A. REORGANIZATION

Recognizing the emphasis placed on increasing efforts to reduce fraud, waste, and abuse and the need for more effective, efficient utilization of resources, the Inspector General has reorganized. A copy of the organization chart is shown on Appendix 4, page 92.

Under the new organization, separate field divisions for audits and investigations have been established. This reorganization simplifies the chain of command and improves lines of communication because the field audit and investigation offices report directly to the Assistant Inspectors General for Audits and Investigations. The reorganization also provides a mechanism for closer monitoring of resource utilization and performance. We believe this change will promote improved controls over operations and more effective use of resources. We are sure that parallel offices can be operated without reducing the cooperation needed between our audit and investigative staffs.

In addition, formerly separated quality control functions and administrative functions have been consolidated in an Office of Management and Technical Assessment. This office provides systematic studies, analyses, and assessments of OIG programs and operations to assist the Inspector General in formulating policy, budget, and personnel-related issues. The reassignment of the quality control functions results in a greater degree of independence in the monitoring of audits and investigations for adherence to standards. This office also maintains and evaluates key management and statistical data to track our success in fulfilling the OIG's mission.

### B. STAFFING

At a time of fiscal austerity in Government, when other parts of EPA are taking staff cuts, we believe it is very significant that the Office of Inspector General is not only holding its own but actually increasing in staff size. A more detailed discussion of the staffing situation's impact on regular EPA operations and Superfund is given in the next two parts. OIG's staffing pattern since fiscal 1980 is depicted graphically in Appendix 5, page 93.

#### 1. Regular Operations

Workload for our audit and investigative staffs has continued to increase. On the audit side, we estimate that complete coverage of areas which should be audited in fiscal 1982 would require resources totaling 916 people. At this time, we are showing a backlog of 98 work years of financial audit requests on hand or in process. On the investigative side, we have more than 51 work years of investigations to be performed on preexisting cases.

The Agency has recognized our staffing problem and has taken actions to help alleviate it. At the end of fiscal 1981, we were given back 22 positions we had lost earlier. Ten of the positions were allocated to the Office of Investigations. They will be used to strengthen our field investigative staff and will provide increased investigative coverage across the country. Investigators will be assigned to San Francisco and Chicago and will provide coverage to all the regions where we previously had no investigative staff.

The remaining 12 positions will be used to strengthen our internal audits branch and our field divisions. The Assistant Administrator for Administration is also transferring an additional four positions to our staff for use in increasing internal audits of Agency operations.

We believe the 26 above positions represent a commitment by top EPA management. These positions provide us with a 21 percent increase over our ceiling as of March 1981. In addition, at the same time we are receiving these increases, the Agency is being reduced in total size.

We believe the Office of Inspector General must improve its own operations so that audit and investigative coverage can be performed more effectively and efficiently. In the new fiscal year, a considerable portion of our activity will be devoted to identifying improved ways to service the needs of the Agency and the public. We hope to reduce the backlog of audit requests on hand and narrow the gap between our workload and available resources by:

- ° Guiding EPA program staff to self-assess and report on the adequacy of the internal controls governing program operations.
- ° Conducting vulnerability assessments to identify those areas in greatest need of internal and management audits.
- ° Conducting internal audits to help identify actions needed to improve overall Agency management of program operations.
- ° Forming a task force to study and develop new criteria for streamlining final audits of construction grant projects.
- ° Reviewing construction grant projects at an earlier stage to prevent or eliminate wasteful or unnecessary expenditures of public funds.

## 2. Superfund

Staffing needs for the Superfund program have been difficult to estimate. Initially, the Agency planned to have much of the management of this program performed by the Corps of Engineers. Since the audit of that portion of the program could be performed by the Army Audit Agency

and the Defense Contract Audit Agency, we requested and received 22 positions for auditing Superfund. This will permit us to perform internal audits of EPA activities and to conduct the necessary financial reviews to report on the validity of program expenditures.

C. TRAVEL

1. Regular Operations

Our beginning budget for travel for regular operations in fiscal 1982 totals \$444,800. This represents a slight increase over our beginning budget last year. We are receiving an additional \$25,000 to cover the costs of travel related to the four internal audit positions given us by the Assistant Administrator for Administration.

This Administration has provided the additional resources necessary to cover high priority assignments. For example, the Agency provided us with additional travel money to help finance the cost of the reviews undertaken for the Construction Grant Audit Task Force (see Section I, part B, page 5). We have been assured that necessary resources will be made available to permit us to complete essential assignments.

2. Superfund

Our total budget for travel on Superfund audits is \$52,800. We are confident that if additional travel funds are needed top management will provide relief wherever possible.

SUMMARY OF AUDIT REPORTS ISSUED  
FOR THE PERIOD 4/1/81 - 9/30/81  
(IN THOUSANDS OF DOLLARS ROUNDED TO THE NEAREST THOUSAND BY CATEGORY AND IN TOTAL)\*

	<u>EPA</u>	<u>CPA</u>	<u>STATE</u>	<u>OTHER FEDERAL AGENCIES</u>	<u>TOTAL</u>
INTERNAL AND MANAGEMENT					
Reports Issued	14	-0-	-0-	-0-	14
CONSTRUCTION GRANTS					
PREAWARD					
Reports Issued	10	8	2	5	25
Total Costs Audited	6,478	2,990	979	1,585	12,032
Total Costs Questioned	1,897	388	60	26	2,371
Federal Share Audited	5,124	2,402	884	1,429	9,840
Federal Share Questioned	1,418	291	60	26	1,795
INTERIM					
Reports Issued	12	48	23	6	89
Total Costs Audited	84,635	796,725	127,560	6,315	1,015,234
Total Costs Questioned	2,956	72,001	3,994	763	79,714
Federal Share Audited	61,619	554,457	95,691	5,775	717,543
Federal Share Questioned	2,112	58,775	3,007	223	64,116
FINAL AND WOODWORK					
Reports Issued	20	158	58	1	237
Total Costs Audited	47,193	529,972	189,601	7,575	774,341
Total Costs Questioned	4,734	12,263	6,726	7	23,730
Federal Share Audited	33,763	344,228	121,323	81	499,395
Federal Share Questioned	3,550	12,345	3,670	5	19,569
PROJECT LOOK					
Reports Issued	4	-0-	-0-	-0-	4
Total Costs Audited	78,827	-0-	-0-	-0-	78,827
Total Costs Questioned	9,288	-0-	-0-	-0-	9,288
Federal Share Audited	55,147	-0-	-0-	-0-	55,147
Federal Share Questioned	6,942	-0-	-0-	-0-	6,942
OTHER GRANTS AND CONTRACTS					
PREAWARD					
Reports Issued	2	3	-0-	210	215
Total Costs Audited	821	37,110	-0-	609,595	647,526
Total Costs Questioned	35	10	-0-	20,437	20,482
Federal Share Audited	821	32,673	-0-	609,520	643,014
Federal Share Questioned	35	7	-0-	20,132	20,174
INTERIM					
Reports Issued	4	1	1	19	25
Total Costs Audited	3,851	520	1,086	27,006	32,463
Total Costs Questioned	132	2	-0-	721	855
Federal Share Audited	3,516	520	852	26,898	31,785
Federal Share Questioned	267	2	-0-	719	988
FINAL					
Reports Issued	8	11	1	186	206
Total Costs Audited	17,511	42,273	20,917	104,043	184,744
Total Costs Questioned	3,926	668	-0-	943	5,537
Federal Share Audited	10,267	24,481	9,111	103,457	147,317
Federal Share Questioned	2,576	428	-0-	1,127	4,131
ATTACHMENT P					
Reports Issued	-0-	-0-	-0-	2	2
Total Costs Audited	-0-	-0-	-0-	24,795	24,795
Total Costs Questioned	-0-	-0-	-0-	5	5
Federal Share Audited	-0-	-0-	-0-	574	574
Federal Share Questioned	-0-	-0-	-0-	-0-	-0-
INDIRECT					
Reports Issued	5	15	2	69	91
TOTAL ALL AUDITS					
Reports Issued	79	244	87	498	908
Total Costs Audited	239,315	1,409,589	340,143	780,914	2,769,961
Total Costs Questioned	22,968	85,332	10,780	22,901	141,981
Federal Share Audited	170,258	958,760	227,862	747,734	2,104,615
Federal Share Questioned	16,900	71,847	6,737	22,231	117,715

\*Any footing differences due to rounding.

(R-716/9/30/81-10/20/81)

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AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED	DATE CLOSED
P2CH0050021-10790	MT VERNON IL	04/01/81	07/31/81
P2CH0050031-10791	DECATUR IL	04/01/81	07/31/81
P2CH0050406-10792	MARSHFIELD MI	04/01/81	
P2CH0050284-10793	OCONOMOWOC MI	04/01/81	04/01/81
E3BO1110008-10794	NATIONAL WILDLIFE FEDERATION	04/02/81	09/11/81
P2CH1070115-10795	COLUMBUS NB	04/02/81	04/02/81
E1HO1110020-10796	AP-99 IDTV	04/02/81	04/02/81
D3AO1030194-10797	MIGRANT LEGAL ACTION PROGRAM	04/02/81	04/02/81
D3AO1030192-10798	NATIONAL ACADEMY OF SCIENCES	04/02/81	04/02/81
D3AO1030193-10799	JRB ASSOCIATES INC	04/02/81	04/02/81
D2AH0030317-10800	HANDOVER AREA JOINT SEWER - PA	04/02/81	
D3CA9030021-10801	HITTMAN ASSOCIATES	04/02/81	04/02/81
D3AO1030151-10802	CHESTER ENGINEERS INC	04/02/81	04/02/81
D3DO0030113-10803	SOCET ENVIRONMENTAL TECH	04/02/81	04/02/81
P2BN8030345-10804	WSSC - MD	04/02/81	
D3CH1010109-10805	URBAN SYSTEMS RESEARCH AND ENG	04/02/81	04/02/81
P2CH0060187-10806	CORRICANA TX	04/02/81	06/05/81
P2CH0060163-10807	PASADENA TX	04/02/81	04/28/81
P2CH0040029-10808	ORLANDO FLA	04/02/81	07/07/81
P2CH0040219-10809	CAROLINA BEACH NC	04/02/81	04/20/81
P2CH0070334-10810	PLATTE CITY MO	04/02/81	
D3DA1090131-10811	AIR POLLUTION TEC SAN DIEGO CA	04/02/81	04/02/81
D3CO1030153-10812	HYDROTECHNIC CORP	04/03/81	04/03/81
D3CO1030072-10813	IBM CORPORATION	04/03/81	04/03/81
D3CO1030195-10814	HYDROTECHNIC CORP	04/03/81	09/02/81



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AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED	DATE CLOSED
82BW9100145-10815	BONNEY LAKE WA CITY OF	04/03/81	04/03/81
82BW0100034-10816	COLLEGE PLACE WA CITY OF	04/03/81	05/14/81
E1HP0110076-10817	EPA REVOLVING FUND	04/06/81	08/16/81
D3AO1030150-10818	VERBAR INC	04/06/81	
H3AO1040113-10819	RESEARCH TRIANGLE INST RTP NC	04/07/81	05/29/81
O3DO1100049-10820	BATTELLE MEMORIAL RICHLAND WA	04/07/81	04/07/81
D3AA1090133-10821	AIR POLLUTION TECH & DIEGO CA	04/07/81	04/07/81
H3BO1080053-10822	COLORADO BOULDER UNIV OF	04/07/81	04/07/81
D3CO1030160-10823	INTERNATIONAL RESEARCH & TECH	04/08/81	04/08/81
P2CWB050345-10824	MILWAUKEE COUNTY MSD WI	04/08/81	05/13/81
82BW0090048-10825	SANTA ROSA CA CITY OF	04/08/81	09/09/81
D3DA1090134-10826	AIRESEARCH MFG PHOENIX AZ	04/08/81	04/08/81
H3BA1080055-10827	COLORADO ST UNIV FORT COLLINS	04/08/81	
82AH1010058-10828	COFFIN & RICHARDSON ASSOC	04/09/81	
E2BW0070357-10829	KANSAS CITY KANSAS	04/09/81	
D3AO1090135-10830	JACOBS ENGINEERING PASADENA CA	04/09/81	04/09/81
O3DO1020037-10831	FOSTER WHEELER NY	04/09/81	04/09/81
H3CO0020237-10832	AMERICAN LUNG	04/09/81	04/09/81
H3CO1040114-10833	FLA STATE UNIV	04/09/81	07/14/81
82BW1090017-10834	CBD OF LOS ANGELES CTY CA	04/09/81	
H3CO1050229-10835	SIU EDWARDSVILLE IL	04/10/81	04/10/81
H3CO1050230-10836	UNIV OF MN MINNEAPOLIS MN	04/10/81	04/10/81
H3AO1050143-10837	UNIV OF CINCINNATI OH	04/10/81	04/28/81
H3AO1050144-10838	FARM BUREAU COLUMBUS OH	04/10/81	06/01/81
D3CO1050189-10839	HEAD TECH LABS DAYTON OH	04/10/81	09/18/81

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D3AO1070193-10840	M.R.I. KANSAS CITY MO	04/10/81	08/03/81
D3CAB030253-10841	SEAWARD INTERNATIONAL	04/13/81	04/13/81
D3DD0030027-10842	JACA - PA	04/13/81	04/13/81
D3CO1030166-10843	VERBAR	04/13/81	04/13/81
D3DO9030426-10844	HAPORA INC - MD	04/13/81	04/13/81
D3DD0030093-10845	ROY F WESTON	04/13/81	04/13/81
D3AO1030074-10846	FEIN MARQUART ASSOC INC	04/13/81	04/13/81
D3AO1030110-10847	TRACOR JITCO INC	04/13/81	06/22/81
D3AO1030148-10848	MBA RESEARCH CORPORATION	04/13/81	10/07/81
D3AO1030165-10849	EARTHTECH RESEARCH CORP	04/13/81	04/13/81
D3BD1030089-10850	CENTEC CORP	04/13/81	04/13/81
P2CH0100014-10851	REDMOND OREGON CITY OF	04/13/81	
P2BN1070040-10852	BURNS AND MCDUNNELL KC MO	04/14/81	04/14/81
D3AO1030043-10853	SMC FEDERAL SYSTEMS	04/14/81	04/14/81
D3AO1030084-10854	BAI COMSYSTEMS CORP-INK INTER	04/14/81	04/14/81
D3DO1030099-10855	DYNALECTRON CORP	04/14/81	04/14/81
D3AO1030087-10856	VERBAR INC	04/14/81	10/16/81
D3AO1030085-10857	BAI COMSYSTEMS CORP	04/14/81	04/14/81
D3DN8030166-10858	ENERGY AND ENVIR	04/14/81	04/14/81
D3AO1030083-10859	INFORMATICS INC	04/14/81	04/14/81
D3AO1030082-10860	INFORMATICS INC	04/14/81	04/14/81
D3AO1030078-10861	COMPUTER SCIENCE CORP	04/14/81	04/14/81
D3AO1030080-10862	COMPUTER SCIENCES CORP	04/14/81	04/14/81
D3AO1030079-10863	COMPUTER SCIENCES CORP	04/14/81	04/14/81
D3AO1030152-10864	VERBAR INC	04/14/81	

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D3C01030203-10865	INFORMATICS INC	04/13/81	04/14/81
D3B01080057-10866	DENVER COLORADO UNIVERSITY OF	04/14/81	04/14/81
D3CH1090136-10867	SRI INTERNATIONAL MENLO PARK CA	04/14/81	04/14/81
S2BW9010084-10868	WEBSTER MA	04/14/81	
S2BW0100021-10869	SHELTON MA CITY OF	04/15/81	05/13/81
E3DW1020050-10870	GREELEY & HANSEN	04/15/81	04/15/81
D3D00020093-10871	CALSPAN CORP	04/15/81	06/30/81
D3AD1020053-10872	ECOLOGY & ENVIRONMENT	04/15/81	06/29/81
D3AD1030188-10873	VERBAR INC	04/17/81	
D3AD1030204-10874	VERBAR INC	04/17/81	09/14/81
D3C01030172-10875	VERBA INC	04/17/81	04/17/81
D3C01030109-10876	VERBAR INC	04/17/81	04/17/81
S2BW0100063-10877	CITY OF CENTRALIA WA	04/17/81	05/26/81
S2BW0100111-10878	CHELAN COUNTY P.U.D. #1 WA	04/17/81	04/17/81
E2CW0100134-10879	HARRISBURG OREGON CITY OF	04/17/81	05/14/81
P2CW0060164-10880	SULPHUR SPRINGS TX	04/20/81	06/18/81
P3D00040162-10881	S C LAND RESOURCE CONSERV COMM	04/20/81	08/10/81
P3D09040069-10882	S C LAND RESOURCES CONSERVATIO	04/20/81	08/10/81
P2CH1040032-10883	BRUNDIDGE AL	04/20/81	05/07/81
P2CH0040224-10884	WASHINGTON GA	04/20/81	05/26/81
D3C01040130-10885	WYLE LABS HUNTSVILLE AL	04/20/81	05/26/81
D3C01040129-10886	WYLE LABS HUNTSVILLE AL	04/20/81	05/26/81
H3AD1040125-10887	RESEARCH TRINAGLE INST RTP NC	04/20/81	04/28/81
H3AD1040126-10888	N.C. STATE UNIV	04/20/81	08/26/81
P2CH1040029-10889	CARRBORO NC	04/20/81	05/08/81

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P2CW0060185-10890	PROSPER TX	04/20/81	06/05/81
D3CO1030214-10891	APPLIED HYDRO ACOUSTICS	04/23/81	04/23/81
D3DO0030171-10892	HITTHAN	04/23/81	04/23/81
D3AD1030222-10893	LITTON BIONETICS	04/23/81	09/02/81
D3AD1030149-10894	CENTER FOR SYSTEMS & PRO DEVE	04/23/81	07/21/81
P3CA6050305-10895	INDIANAPOLIS DPM IN	04/24/81	04/24/81
P3CA9050287-10896	IN AIR POLLUTION INDIANAPOLIS	04/24/81	
P3CS9050346-10897	FRANKLIN OHIO	04/24/81	05/29/81
P2CW0050399-10898	MT VERNON OH	04/24/81	09/29/81
P2CW0050165-10899	RIPON WI	04/24/81	04/24/81
P2CH1030101-10900	GRATIOT COUNTY ITHACA MI	05/19/81	
N3EO1060086-10901	NORTH CENTRAL TX COG	04/27/81	05/27/81
P3AO1040102-10902	IT ENVIROSCIENCE KNOXVILLE TN	04/28/81	06/18/81
M3AO1060084-10903	UNIV OF TX SYSTEM CANCER CTR	04/28/81	05/26/81
P2CH0010120-10904	RANGELEY MAINE	04/28/81	09/11/81
P2CW8030265-10905	MCCANDLESS TWP SAN AUTH - PA	04/28/81	
D3BD1030045-10906	COMNET	04/28/81	10/07/81
P2AH1040091-10907	FOUCHE & ASSOCIATES JACKSON M	04/28/81	09/28/81
D3CO1060087-10908	TEXAS INSTRUMENTS	04/28/81	06/18/81
S3DW9090112-10909	LOS ANGELES CA CITY OF	04/28/81	07/08/81
E2DW0030161-10910	UPPER GWYNEDD - PA	04/29/81	
E2DW0040032-10911	JACKSON MS PROJECT LOOK	04/29/81	10/07/81
D2CH8100027-10912	UNIFIED SEWERAGE AGENCY OF WA	04/30/81	06/10/81
S2BN0100058-10913	VANCOUVER WA CITY OF	04/30/81	06/03/81
E2CW0100091-10914	BLACK FOOT ID CITY OF	04/30/81	06/03/81

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E2AW100043-10915	METRO SEATTLE	04/30/81	05/20/81
E2DH0090168-10916	MONTEREY REG WPCA MONTEREY CA	04/30/81	
D3D00010234-10917	FACTORY MUTUAL RESEARCH	04/30/81	04/30/81
E2AW1060080-10918	ALBERT SHITZEN	05/01/81	09/09/81
82AH0040331-10919	JOHN COLEMAN HAYES	05/04/81	09/09/81
P2AH1060062-10920	AILETT FENNER JOLLY MCCLELLAND	05/04/81	10/19/81
P2CH0100126-10921	WHATCOM CTY WD NO 8 BLAINE WA	05/04/81	07/08/81
P2CH0050377-10922	CLEAR LAKE MN	05/04/81	05/04/81
P2CH0050436-10923	ELIZABETH MN	05/04/81	09/24/81
82CH9020198-10924	MARANTON NY	05/04/81	
P3C09020065-10925	NASSAU SUFFOLK REGIONAL PLN	05/05/81	
P2CH9020187-10926	LOWER NJ	05/04/81	
P2BH0020107-10927	WILLIAMSON NY	05/04/81	08/11/81
P3C00020137-10928	PORT AUTHORITY OF NY & NJ	05/04/81	05/04/81
D3A01020035-10929	THYSSEN-CEA NY	05/04/81	
H3C00020139-10930	ALBANY MEDICAL COLLEGE	05/04/81	
D3C01020033-10931	HYDROTECHNIC CORP	05/04/81	
P2CH8040210-10932	DOUGLASVILLE GA	05/05/81	
H3A01040139-10933	RESEARCH TRIANGLE INST RTP NC	05/05/81	
P2CH9040320-10934	GODSE CREEK SC	05/07/81	06/08/81
E2BW0040034-10935	JACKSON MISS	05/05/81	08/10/81
D3D01030171-10936	MMINE SAFETY APPLIANCE COMPANY	05/05/81	05/06/81
E2DH0020092-10937	WEST WINDSOR NJ	05/06/81	
D3A01030199-10938	NATIONAL LEAGUE OF CITIES	05/06/81	05/06/81
D3D01030097-10939	WESTON DESIGNERS	05/06/81	05/06/81

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D3AD1030169-10940	VERBAR INC	05/06/81	
D3DD1030239-10941	WESTINGHOUSE ELECTRIC CORP	05/06/81	05/06/81
H3CD1040196-10942	UNIV OF KY HSCH FDN	09/10/81	09/11/81
D3DH1050240-10943	CH2M HILL INC CORVALLIS OR	05/06/81	05/06/81
P2CW0050159-10944	MUSKEGON CNTY DPH MUSKEGON MI	05/06/81	05/06/81
P3DD1040077-10945	MCCALL THOMAS ENGR ORANGE CA	05/07/81	09/09/81
P2CH9040307-10946	ELLOREE SC	05/07/81	06/08/81
P2CH1070037-10947	ANDOVER KS	05/07/81	08/10/81
H3AD1100053-10948	OREGON STATE UNIV CORVALLIS	05/07/81	05/07/81
D3AA1090139-10949	DEL GREEN ASSOC FOSTER CITY CA	05/07/81	09/30/81
D3AD1090137-10950	TRW INC REDONDO BEACH CA	05/07/81	09/30/81
H3AD1080060-10951	WYOMING UNIVERSITY OF LARAMIE	05/07/81	05/07/81
H3CA1080059-10952	NATIONAL ASTHMA CTR DENVER CO	05/07/81	05/07/81
D3CD1030240-10953	FRANKLIN INSTITUTE	05/07/81	05/07/81
H3AA1090138-10954	CA UNIVERSITY OF RIVERSIDE	05/07/81	09/30/81
D3CH1090145-10955	ENGINEERING SCIENCE ARCADIA CA	05/07/81	05/07/81
D3AD1090146-10956	ENERGY & ENV HSCH SANTA ANA CA	05/07/81	
D3DD1090148-10957	SYSTEMS CONTROL PALO ALTO CA	05/07/81	05/07/81
P2CH1050220-10958	GRAND RAPIDS MN	05/08/81	
B2CH0100056-10959	RAINIER VISTA SD WASHINGTON	05/08/81	09/15/81
H3BD1080062-10960	UTAH RESEARCH INST UNIV OF	05/08/81	05/08/81
D3CA1090141-10961	FORD AEROSPACE NEWPORT BCH CA	05/08/81	05/08/81
D3AD1090142-10962	ROCKWELL INTL NEWBURY PARK CA	05/08/81	05/08/81
D3CA1090143-10963	ROCKWELL INTL CANOGA PARK CA	05/08/81	05/08/81
D3CA1090147-10964	AIR POLLUTION TECH S DIEGO CA	05/08/81	05/08/81

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D3DD1090156-10965	PRC-TOURS CORP ORANGE CA	05/08/81	05/08/81
H3CO1060091-10966	TEXAS TECH UNIV	05/11/81	05/14/81
E2BW0040017-10967	ORLANDO FLA	05/11/81	
P2CH0100051-10968	NETARTS-OCEANSIDE SD OREGON	05/12/81	06/19/81
D3DD1090157-10969	JACOBS ENGINEERING PASADENA CA	05/12/81	05/12/81
D3DD1090161-10970	TECHNOLOGY SEN SANTA MONICA CA	05/12/81	05/12/81
D3DD1090160-10971	BECHTEL GROUP SAN FRANCISCO CA	05/12/81	05/12/81
H3BP1080066-10972	COLORADO ST UNIV FORT COLLINS	05/12/81	08/04/81
D3AS1090159-10973	RESOURCE TECH SUPERTIND CA	05/12/81	05/12/81
D3CO8030339-10974	ASPENS SYTEMS	05/12/81	05/12/81
D3DD1030252-10975	PINKERTON COMPUTER CONSULTATNG	05/12/81	05/12/81
S2BW0100113-10976	DES MOINES SEWER DISTRICT WA	05/13/81	06/19/81
D3AO1020057-10977	HYDROTECHNIC CORPORATION	05/13/81	08/06/81
D3AO1020049-10978	ECOLOGY & ENVIRONMENT	05/13/81	05/13/81
P2BW9020029-10979	WESTCHESTER NY	05/13/81	
E3DD1020054-10980	NON FERROUS PROCESSING CORP	05/13/81	05/13/81
D3AD1010117-10981	PUTNAM HAYES & BARTLET	05/14/81	05/14/81
D3AM1010118-10982	GCA CORP	05/14/81	05/14/81
D3CS1010119-10983	RAYTHEON SERVICE CO	05/14/81	05/14/81
D3AM1010120-10984	CLARK-MCGLENNON	05/14/81	05/14/81
D3CD0030265-10985	FOSTER ASSOCIATES	05/14/81	
P2AM1060060-10986	DAWSON ENGINEERS	05/14/81	08/31/81
H3CO1060093-10987	UNIV OF OKLA HLTH SC CENTER	05/14/81	06/18/81
E2AM1010107-10988	HOWARD NEEDLES TANNER & BERGAN	05/14/81	08/13/81
D3DD1030092-10989	INFORMATICS INC	05/14/81	05/14/81

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H3A01050227-10990	UNIV OF WI SUPERIOR WI	05/15/81	06/16/81
D3D01050270-10991	CHEMICAL ABSTRACTS COLUMBUS OH	05/15/81	05/15/81
D3D01050269-10992	FLUI DYNE MINNEAPOLIS MN	05/15/81	05/15/81
D3B01050268-10993	FLUI DYNE MINNEAPOLIS MN	05/15/81	05/15/81
H3C01050266-10994	IIT CHICAGO IL	05/15/81	06/03/81
D3A01050248-10995	B H I COLUMBUS OH	05/15/81	
D3B01050241-10996	FRED DEBRA CO CINCINNATI OH	05/15/81	09/02/81
D3C01050226-10997	PEDCO CINCINNATI OH	05/15/81	05/26/81
D3A01050209-10998	ENVIRODYNE ENG INC CHICAGO IL	05/15/81	05/15/81
D3C00070083-10999	MIDWEST RES INST KANSAS CTY MO	05/15/81	05/15/81
D3D01050206-11000	REXNORD INC MILWAUKEE WI	05/15/81	05/15/81
82CH9100129-11001	CASTLE ROCK WA	05/15/81	06/22/81
E1Z00090196-11002	EPA REGION IX SAN FRANCISCO CA	05/18/81	
82BW0090131-11003	SACRAMENTO REGION CSD SACO CA	05/18/81	
D3C01030267-11004	BOOZ ALLEN & HAMILTON	05/18/81	05/18/81
D3D01030265-11005	CENTAUR ASSOCIATES INC	05/18/81	05/18/81
E2BW9040235-11006	ST PETERSBURG FL	05/19/81	10/01/81
P3C00040094-11007	SOUTHERN DYESTUFF CHARLOTTE NC	05/19/81	
P3D01040056-11008	FLORENCE SC	05/19/81	08/13/81
P2CH0060196-11009	NIXON TX	05/19/81	06/18/81
H3A01050234-11010	UNIV OF WI SUPERIOR WI	05/19/81	
D3A01050249-11011	PEDCO CINCINNATI OH	05/19/81	
D3C01090163-11012	MARQUARDT CO VAN NUYS CA	05/19/81	05/19/81
D3C01090164-11013	JACOBS ENGINEERING PASADENA CA	05/19/81	05/19/81
D3A01090165-11014	JACOBS ENGINEERING PASADENA CA	05/19/81	08/04/81



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D3AD1080067-11015	URS CORPORATION DENVER CO	05/19/81	05/19/81
D3AA1080068-11016	AUTOMOTIVE TEST LAB AURORA CO	05/19/81	07/20/81
82CH0100064-11017	CITY OF WASHOUGAL WA	05/20/81	06/22/81
82CH8090236-11018	ROHNERT PARK CA CITY OF	05/20/81	09/28/81
82CH9090367-11019	SANTA CRUZ CA CITY OF	05/20/81	08/31/81
S3BP9030337-11020	PA DEPT OF AGRICULTURE	05/21/81	
P2BH9090251-11021	HARRIS & ASSOCIATES CA	05/21/81	05/21/81
H3CH1080069-11022	COLORADO DOM DENVER	05/21/81	05/21/81
D2AH1100047-11023	DES MOINES SEWER DISTRICT WA	05/21/81	05/21/81
D3AX1010110-11024	CAMP DRESSER & MCKEE INC.	05/22/81	05/22/81
D3CO1010122-11025	THE MITRE CORP	05/22/81	05/22/81
D3CH1010121-11026	META SYSTEMS INC	05/22/81	05/22/81
P2BH0020151-11027	ATLANTIC COUNTY	05/22/81	
E2CH0080038-11028	M JEFFERSON CSD EVERGREEN CO	05/22/81	05/22/81
P2AH1040088-11029	AMER DIGITAL/INNERARITY ASSOC	05/22/81	
P2BH0100121-11030	GIBBS & OLSON CE LONGVIEW WA	05/22/81	05/22/81
H3CO1060095-11031	GULFSOUTH RESEARCH INST	05/26/81	06/16/81
P2CH1040068-11032	OKALOOSA CO FLA	05/26/81	08/12/81
H3AD1040147-11033	RESEARCH TRIANGLE INST RTP NC	05/26/81	10/19/81
P2CH0060109-11034	ATLANTA TX	05/26/81	07/23/81
P2BH0100098-11035	HGE INC COOS BAY OREGON	05/26/81	05/26/81
E3CH1100056-11036	LANE COG EUGENE OR	05/26/81	05/26/81
P2CH9030225-11037	LEWISBURG AREA	05/26/81	
P3CO0020165-11038	BRINNIER & LARIOS PC	05/27/81	
P2BH0020099-11039	BRINNER & LARIOS NY	05/27/81	05/27/81

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P2CW1070103-11040	CONCORDIA KS	05/28/81	
P2CW1070231-11041	CONCORDIA KS	05/28/81	05/28/81
D3CO1050252-11042	A. T. KEARNEY CHICAGO IL	05/28/81	05/28/81
E2CW1100037-11043	CAVE JUNCTION OR CITY OF	05/28/81	07/31/81
H3CA1100058-11044	WASHINGTON UNIV OF SEATTLE	05/28/81	
H3CA1100059-11045	WASHINGTON STATE UNIV PULLMAN	05/28/81	05/28/81
H3CA1100060-11046	WASHINGTON STATE UNIV PULLMAN	05/28/81	05/28/81
P2CW0070457-11047	ST. PETERS MO	05/28/81	10/13/81
D3AO1060098-11048	RADIAN CORP	05/28/81	07/27/81
D3BW1010104-11049	ARTHUR D LITTLE	05/28/81	09/08/81
82CW0100061-11050	CITY OF LONGVIEW WASHINGTON	05/29/81	07/24/81
E2BW1040148-11051	VALDOSTA GA	05/29/81	06/05/81
P2CW1070002-11052	MONETT MO	06/01/81	
82CW0100129-11053	SOAP LAKE WA CITY OF	06/01/81	06/30/81
O3BW1050289-11054	TRI-COUNTY RPC LANSING MI	06/02/81	06/11/81
H3CP1050287-11055	MICHIGAN DPH LANSING MI	06/02/81	06/02/81
D3CO1050281-11056	ENVIRODYNE ENG INC CHICAGO IL	06/02/81	06/02/81
E2CW0090243-11057	HOODBRIDGE SD CA	06/02/81	
P2CW9030303-11058	WILLIAMSPORT - PA	06/03/81	
D3CO1030213-11059	HITTMAN ASSOC INC	06/03/81	06/03/81
P2CW0030087-11060	B MIDDLETON	06/03/81	08/17/81
D3CO1030282-11061	COOPERS & LYBHAND	06/03/81	08/03/81
H3AO1050258-11062	UNIV OF CINCINNATI OH	06/03/81	08/21/81
D3AO1050282-11063	PEDCO CINCINNATI OH	06/03/81	06/03/81
P2CW9030409-11064	EAST-NORRITON-PLYMOUTH-PA	06/04/81	

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Q3BW1030289-11065	DVRPC	06/04/81	
H3AD1030206-11066	VA POLYTECHNIC INSTITUTE	06/04/81	06/04/81
H3AD1030156-11067	MEDICAL COLLEGE OF VA	06/04/81	
D3AD1030254-11068	INFORMATICS INC	06/04/81	06/04/81
D3DO1050212-11069	CLAYTON E.C. SOUTHFIELD MI	06/04/81	06/04/81
D3AD1070262-11070	SVERDRUP & PARCEL ST LOUIS MO	06/04/81	09/23/81
H3CD9040088-11071	GEORGIA TECH RESEARCH INST	06/05/81	06/05/81
P2CH0040235-11072	SHAINSBORO GA	06/05/81	09/15/81
D3CO1040149-11073	SOUTHERN RESEARCH INST	06/05/81	06/05/81
D3AD1040194-11074	STATISTICAL CONSULTANTS PEN FL	06/05/81	07/20/81
D3CO1040155-11075	WYLE LABS	06/05/81	06/05/81
D3AD1040156-11076	NORTHROP SERVICES RTP NC	06/05/81	06/05/81
N3GO1040151-11077	BREVARD CO FL	06/05/81	06/05/81
P2CH0060156-11078	SOCORRO NM	06/05/81	09/09/81
P2BH1020081-11079	DOVER SA NJ	06/05/81	
82BH0100110-11080	CITY OF PUYALLUP WA	06/05/81	07/23/81
82CH0010008-11081	SOUTH DARTMOUTH MA	06/05/81	06/05/81
P2CH0010102-11082	HILTON CT	06/05/81	08/13/81
P2CH0010144-11083	BRIGHTON VT	06/05/81	06/05/81
P2CH0010181-11084	YORK SEWER DISTRICT ME	06/05/81	09/21/81
P2CH0010182-11085	MILFORD NH	06/05/81	07/21/81
P2CH0010183-11086	MONTPELIER VT	06/05/81	06/05/81
P2CH0010186-11087	AYER MA	06/05/81	09/09/81
P2CH0010222-11088	NARRAGANSETT RI	06/05/81	09/30/81
D3AD1010130-11089	BLACKSIDE INC	06/05/81	06/05/81

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D3C01010131-11090	MITRE CORP	06/05/81	06/05/81
D3C01010132-11091	MASS INST OF TECH	06/05/81	06/05/81
E2AW1050155-11092	INDO AMERICAN ENG GARY IN	06/08/81	
D2AW1050293-11093	CH2M HILL, INC. CORVALLIS OR	06/08/81	06/08/81
92BW0100062-11094	MOQUIAM WASHINGTON CITY OF	06/09/81	06/10/81
P2CW1040023-11095	HILLSBOROUGH CO FL	06/09/81	06/15/81
D3D01040157-11096	SOUTHERN RESEARCH INST	06/09/81	09/15/81
P3CW1060038-11097	TX DEPT WATER RESOURCES	06/09/81	06/16/81
H3C01030312-11098	TEMPLE UNIVERSITY	06/09/81	06/09/81
D3DA1090174-11099	SYSTEM APPLICATION S RAFAEL CA	06/09/81	06/09/81
D3C81090181-11100	JACOBS ENGINEERING PASADENA CA	06/09/81	08/04/81
D3AW1090179-11101	STANFORD UNIV PALO ALTO CA	06/09/81	08/04/81
D3AA1090178-11102	HAMILTON TES SYSTEM PHOENIX AZ	06/09/81	06/29/81
D3D01090177-11103	SYSTEM APPLICATION S RAFAEL CA	06/09/81	06/09/81
P2CW8030244-11104	HAMPDEN TOWNSHIP SEWER AUTHORI	06/09/81	
P3DW0060210-11105	TX DEPT WATER RESOURCES	06/10/81	
P3DW1060045-11106	TEXAS DEPT WATER RESOURCES	06/10/81	
P3DW1060105-11107	TEXAS DEPT WATER RESOURCES	06/10/81	
P2CW0060192-11108	ALAMOGORDO NM	06/10/81	
P2CW0060122-11109	SOCCORRO NM	06/10/81	06/11/81
D3C01060106-11110	UNIV OF NEW MEXICO	06/10/81	06/10/81
D3B01040158-11111	SOUTHERN RESEARCH INST	06/10/81	
D3D01020063-11112	HYDROTECHNIC CORP	06/10/81	06/10/81
92BW9100097-11113	CITY OF GLENDALE WA	06/17/81	08/24/81
P2CW0030101-11114	WESTERN POCUNUS	06/17/81	

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P2CW9030221-11115	SCHUYLKILLHAVEN	06/17/81	
D3CO1020085-11116	SYRACUSE RESEARCH CORP	06/10/81	06/10/81
D3AO1030243-11117	BOOZ ALLEN & HAMILTON	06/10/81	
D3CH1090180-11118	CULP/WESNER/CULP CAMERON PK CA	06/10/81	06/10/81
D3CA1090185-11119	SCIENCE APPLICA LA JALLA CA	06/10/81	06/10/81
D3CA1090184-11120	SCIENCE APPLICA LA JOLLA CA	06/10/81	06/10/81
H3CA1090183-11121	CA UNIV OF SAN FRANCISCO	06/10/81	06/10/81
D3CO1050250-11122	GENERAL ELEC CO CINCINNATI OH	06/11/81	06/11/81
S2BW1090028-11123	CHINO BASIN MWD CUCAMONGA CA	06/11/81	10/13/81
S2CW0090247-11124	COUNTY OF DEL NORTE CRESCENT C	06/11/81	10/13/81
D3CO1070305-11125	DPRA MANHATTAN KS	06/11/81	06/11/81
D3CO1050306-11126	REXNORD INC MILWAUKEE WI	06/11/81	06/11/81
E3BA1100055-11127	IDAHO DEPT OF HEALTH & WELFARE	06/12/81	
P2CW1040025-11128	NAPLES FL	06/15/81	06/22/81
P2CW1040065-11129	PORT ORANGE FL	06/15/81	09/28/81
D3CO1040161-11130	WYLE LABS	06/15/81	08/03/81
D3CO1040160-11131	WYLE LABS	06/15/81	06/17/81
D3CO1040162-11132	ENVIRONMENTAL SC & ENGR	06/15/81	07/23/81
D3CO1040163-11133	ENVIRONMENTAL SC & ENGR	06/15/81	07/24/81
D3CO1040164-11134	ENVIRONMENTAL SC & ENGR	06/15/81	
H3AO1060108-11135	UNIV OF OKLA	06/15/81	06/25/81
P2CW0060211-11136	ST BERNARD SEWAGE DIST #1 LA	06/15/81	
D3CO1030309-11137	TRACOR Jitco INC	06/15/81	06/15/81
E1ZO1110022-11138	TECHNICAL INFORMATION	06/15/81	
D3CO1090187-11139	SRI INTERNATIUNL MENLO PARK CA	06/15/81	06/15/81

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D3CP1090188-11140	BRI INTERNATIONAL MENLO PARK CA	06/15/81	06/15/81
D3CR1090189-11141	SCIENCE APPLICA LA JOLLA CA	06/15/81	06/15/81
D3CH1090190-11142	INTERSTATE ELECTRON ANAHEIM CA	06/15/81	06/15/81
D3CA1090191-11143	AIR POLLUTION TECH S DIEGO CA	06/15/81	06/15/81
E3BX0010039-11144	CAMP DRESSER & MCKEE INC	06/16/81	
D3CO9030277-11145	HYDROCARBON RESEARCH INC - VA	06/16/81	
E3CO0030040-11146	DC DEPT OF ENVIRO SERV	06/16/81	
D3DO1050301-11147	NMMA WORTHINGTON OH	06/16/81	06/16/81
D3CO1050304-11148	ENVIRODYNE ENG CHICAGO IL	06/16/81	06/16/81
D3AO1050284-11149	ESEI SOUTH BEND IN	06/16/81	06/16/81
D3DO1090192-11150	TETRA TECH PASADENA CA	06/16/81	06/16/81
D3CO1090193-11151	MARTIN MARIETTA DENVER CO	06/16/81	06/16/81
D3CA1090194-11152	SYSTEMS CONTROL PALO ALTO CA	06/16/81	06/16/81
P2CH0030046-11153	SHAMOKIN-COAL - PA	06/17/81	
P2CH0030081-11154	NEWVILLE BOR	06/17/81	
P2CH0030148-11155	MID MON VALLEY	06/17/81	06/17/81
P2CH0030159-11156	SPRINGETTSBURY	06/17/81	
D3CO1040170-11157	WYLE LABS	06/18/81	07/27/81
H3AO1060110-11158	UNIV OF TX HEALTH SC CENTER	06/18/81	06/18/81
D3CO1040168-11159	BLACK CROW EIDSSNESS/CH2M HILL	06/18/81	07/24/81
D3CO0060236-11160	TERECO CORP COLLEGE STA TX	06/18/81	07/27/81
P2CH0060155-11161	SAN LEON MUNI UTIL DIST TX	06/18/81	08/10/81
D2BW1050173-11162	MSD CHICAGO IL	06/18/81	06/18/81
H3AO1050259-11163	UNIV OF WISC SUPERIOR WI	06/19/81	
E2AD0040248-11164	CH2M HILL	06/19/81	06/19/81

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P2AH0070338-11165	TRI STATE ENG MANCHESTER IA	06/22/81	09/09/81
P2BH0010159-11166	ANSONIA CT	06/22/81	
P3DO1040057-11167	TRIANGLE J COU NC	06/22/81	08/03/81
P2CH1040090-11168	BILOXY MS	06/22/81	
P2CH1060061-11169	SPENWICK PLACE HUD LAPORT TX	06/22/81	09/28/81
D3CO1070265-11170	M R I KANSAS CITY MO	06/22/81	07/23/81
H3CO1050283-11171	PURDUE R.F. W. LAFAYETTE IN	06/22/81	06/22/81
D3CO1070285-11172	SVERDRUP & PANCEL ST LOUIS MO	06/22/81	06/22/81
P2CH1100038-11173	CLARK CO PSD #1 VANCOUVER WA	06/24/81	07/23/81
D3AO1030258-11174	ENVIRO CONTROL	06/24/81	06/24/81
D3AO1030296-11175	GEOTRANS INC	06/24/81	06/24/81
82BH9090193-11176	LIVERMORE-AMADORE CA	06/24/81	10/13/81
82BH0090263-11177	WOODLAND CA CITY OF	06/24/81	08/20/81
D3DO1030249-11178	VERSAR INC	06/24/81	06/24/81
D3AO1030279-11179	MAXIMA CORPORATION	06/24/81	06/24/81
D3CO1030335-11180	CONRAD RESEARCH CORPORATION	06/25/81	06/25/81
D3CO1030336-11181	SYNERGY INC	06/25/81	06/25/81
D3DO1030211-11182	FEIN MARQUART ASSOCIATES	06/25/81	06/25/81
E3CO1110025-11183	MIGRANT LEGAL ACTION PROGRAM	06/25/81	
D3AO1090197-11184	INTASA INC MENLO PARK CA	06/25/81	06/25/81
D3AO1090198-11185	KAMAN TEMPO SANTA BARBARA CA	06/25/81	06/25/81
E2BH1090144-11186	GUAM & TRUST TERRITORY	06/26/81	
D3AO1030306-11187	VERSAR INC	06/29/81	
E2BH0090257-11188	EL DORADO INR DIST PLACERVILLE	06/29/81	
82BH9090194-11189	CHINO BASIN MUNI CA	06/29/81	09/09/81

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D3D00030232-11190	BIOSPHERICS - MD	06/29/81	06/29/81
D3D00030264-11191	ENVIRONMENTAL LAN INSTITUTE-DC	06/29/81	06/29/81
D3D01030317-11192	MAR.	06/29/81	06/29/81
D3A01030294-11193	CAPITAL SYSTEMS GROUP	06/29/81	06/29/81
D3A01030212-11194	CATALYTIC INC	06/29/81	
D3A01090199-11195	KVB INC IRVINE CA	06/29/81	09/30/81
D3AA1090200-11196	FORM & SUBSTANCE WESTLAKE V CA	06/29/81	06/29/81
D3D01090201-11197	JACOBS ENGINEERING PASADENA CA	06/29/81	06/29/81
D3D00010068-11198	E C JORDAN CO	06/30/81	06/30/81
D3C09010076-11199	META SYSTEMS INC	06/26/81	06/26/81
D3A81010140-11200	HALEY & ALDRICH	06/30/81	06/30/81
D3CW1010141-11201	JBF SCIENTIFIC CORP	06/30/81	06/30/81
P3BW0070337-11202	MISSOURI ONH	06/30/81	
82CW9090227-11203	EASTERN MWD MEMET CA	06/30/81	
82CW0090039-11204	ORANGE CTY SD FOUNTAIN VAL CA	06/30/81	
82CW0090180-11205	ISLETON CA CITY OF	06/30/81	
E2AW1100045-11206	OLYMPIA WA CITY OF	07/01/81	07/01/81
P2CW9030145-11207	RADNOR-HAVERFORD-MARPLE ISENER	07/02/81	
D3A01030292-11208	GEOMET TECH	07/02/81	07/02/81
D3A01030307-11209	BIOSPHERICS	07/02/81	07/02/81
E3C01110033-11210	DODD FRAZIER & CO	07/13/81	07/13/81
D2BD0020113-11211	MALCOLM PIRNIE INC	07/06/81	07/06/81
D3C01020080-11212	MECHANICAL TECHNOLOGY INC	07/06/81	07/06/81
D3A01020070-11213	ECOLOGY & ENVIRONMENT INC	07/06/81	
82CW0100059-11214	PIERCE CTY WASH TACOMA WA	07/06/81	07/06/81



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P2CH0010162-11215	BURLINGTON VT	07/08/81	07/08/81
D3CO1010149-11216	PUTNAM HAYES & BARTLETT	07/08/81	07/08/81
D3CO1010150-11217	RESOURCE PLANNING ASSOC	07/08/81	07/08/81
D3CO1010151-11218	CAMBRIDGE COLLABORATIVE	07/08/81	07/08/81
D3AW1010152-11219	TEMPLE BARKER & SLOANE	07/08/81	07/08/81
D3AB1010153-11220	CAMP DRESSEN & MCKEE INC	07/08/81	10/20/81
H3CO1060112-11221	SOUTHWEST FDN FOR RSCH & EDU	07/08/81	07/08/81
P2CH0060168-11222	BULLARD TX	07/08/81	09/09/81
P2CH0060215-11223	DONNA TX	07/08/81	08/10/81
D3AD1060118-11224	SOUTHWEST RESEARCH INST	07/08/81	07/08/81
D3DD1040082-11225	STEWART LABS KNOXVILLE TN	07/08/81	
D3AD1040180-11226	SOUTHERN RESEARCH INST	07/08/81	07/08/81
H3CO1060114-11227	UNIV OF ARKANSAS	07/08/81	07/08/81
P3DO9040256-11228	TAMPA DEPT SANITARY SEWER8	07/08/81	
P2CH8040214-11229	CLEARWATER FL	07/08/81	08/25/81
82CH9090281-11230	EASTERN MUD HEMET CA	07/08/81	
S3CO0100097-11231	WA DEPT OF ECOLOGY OLYMPIA	07/09/81	07/09/81
82CH9100135-11232	CONLITZ CTY WA	07/09/81	08/28/81
D3CO1020088-11233	SYRACUSE RESEARCH CORPORATION	07/09/81	07/09/81
E1ZO0020145-11234	REGION II COLLECTION PROCEDURE	07/23/81	07/23/81
P2CH1040053-11235	BAMBERG SC	07/10/81	09/09/81
P2CH1040012-11236	PARKTON NC	07/10/81	09/28/81
P2CH1040028-11237	BLACKVILLE SC	07/10/81	09/09/81
P2CH1040022-11238	FT LAUDERDALE FL	07/10/81	08/24/81
P2CH1060049-11239	BENTON ARK	07/10/81	

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P2BW9090404-11240	JOHN COLLINS ENGRS TUCSON AZ	07/10/81	
E2BW1090205-11241	TRUST TERRITORY OF THE PACIFIC	07/10/81	07/10/81
E3AO1090196-11242	ENGINEERING SCIENCE ARCADIA C	07/10/81	07/10/81
P2BW9090262-11243	BOYLE ENGINEERING CORP CA	07/10/81	07/10/81
P2CW0030187-11244	PIGEON CREEK - PA	07/13/81	07/13/81
P2CW0030109-11245	EVANSBURG - PA	07/13/81	07/13/81
P2CW0030049-11246	CONYNGHAM - PA	07/13/81	
D3AO1030297-11247	ROY F. WESTON	07/13/81	
D3AO1030275-11248	RAVEN SYSTEMS & RESEARCH INC	07/13/81	
D3CO1030223-11249	BOOZ ALLEN HAMILTON	07/13/81	07/13/81
P3DO6050683-11250	WESTERN LAKE SUPERIOR SD MN	07/14/81	
P3DO0050111-11251	MINNESOTA PCA	07/14/81	07/14/81
D3CO1050254-11252	BATTELLE COLUMBUS OH	07/14/81	07/14/81
D3AO1050303-11253	PEDCO CINCINNATI OH	07/14/81	09/02/81
D3AO1050307-11254	M R C DAYTON OH	07/14/81	07/14/81
S2BW0090133-11255	FRESNO CA CITY OF	07/15/81	
P2CW1030068-11256	TWP OF LOWER MERION	07/16/81	
S2CW0020223-11257	MINDA NY	07/16/81	
S2CW0020220-11258	MONTICELLO NY	07/16/81	
S2CW0020224-11259	NEW PALTZ NY	07/16/81	
S2CW0020097-11260	GUILERLAND NY	07/16/81	
S2CW0020210-11261	DRYDEN NY	07/16/81	10/06/81
S2CW0020226-11262	DOLGEVILLE NY	07/16/81	
S2CW0020096-11263	DUNKIRK NY	07/16/81	
S2CW0020037-11264	NEW HINDSOR NY	07/16/81	08/13/81

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82CW0020211-11265	IRONDEQUOIT NY	07/16/81	10/06/81
82CW0020221-11266	COLONIE NY	07/16/81	08/13/81
82CW0020198-11267	ENDICOTT NY	07/16/81	10/06/81
82CW0020213-11268	FINE	07/16/81	07/16/81
82CW0020218-11269	POUGHKEEPSIE	07/16/81	07/16/81
82CW0020199-11270	ONONDAGA	07/16/81	07/16/81
P2B00020144-11271	RONALD LABERGE NY	07/16/81	
P2CH1080032-11272	HELENA MONTANA CITY OF REGION	07/16/81	
83DO1100065-11273	DEPT OF ECOLOGY WASHINGTON	07/16/81	07/16/81
D3001090217-11274	INTERSTATE ELECTRON ANAHEIM CA	07/17/81	07/17/81
D3DO1090218-11275	SPECTRON DEVLPMY COSTA MESA CA	07/17/81	07/17/81
D3CH1090219-11276	JONES & STOKES ASSOC SACTO CA	07/17/81	07/17/81
D3AW1090220-11277	CULP/WESNER/CULP SACRAMENTO CA	07/17/81	07/17/81
D3AA1090221-11278	KVB INC IRVINE CA	07/17/81	
D3CO1090222-11279	CA INSTITUTE OF TECH PASADENA	07/17/81	07/17/81
D3DO1090223-11280	HAWAII UNIVERSITY OF HONOLULU	07/17/81	07/17/81
D3AS1090224-11281	WOODWARD-CLYDE CONSULT SF CA	07/17/81	07/17/81
D3AD1090225-11282	SRI INTERNATIONAL MENLO PARK CA	07/17/81	07/17/81
P2BH0050191-11283	DONOHUE & ASSC SHEBOYGAN WI	07/17/81	
D3CO1050217-11284	REXNORD INC MILWAUKEE WI	07/17/81	
D3DO1050290-11285	ETA ENG. INC. WESTMONT IL	07/17/81	
D3DO1050257-11286	SYSTECH XENIA OH	07/17/81	07/17/81
E1ZO1110034-11287	ENVIRO ACTION FOUNDATION DC	07/20/81	08/20/81
P2CW9030211-11288	LOWER ALLEN TOWNSHIP	07/20/81	
P2CW9030171-11289	LOWER ALLEN TWP AUTH	07/20/81	

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D3D00030169-11290	L. MIRANDA	07/20/81	
D3C00030059-11291	GANNETT FLEMING CORDRY	07/20/81	07/20/81
E2AW1020031-11292	STONE BROOK NJ	07/20/81	09/11/81
D3C91090208-11293	SCS ENGINEERS LONG BEACH CA	07/20/81	07/20/81
D3DA1090209-11294	ROCKWELL INTL CANOGA PARK CA	07/20/81	07/20/81
D3CP1090207-11295	SCS ENGINEERS LONG BEACH CA	07/20/81	07/20/81
D3CO1090212-11296	HOMITZ ALLEN & ASSOC OAKLAND CA	07/20/81	07/20/81
D3CO1090213-11297	HOMITZ ALLEN & ASSOC OAKLAND CA	07/20/81	07/20/81
D3DO1090214-11298	HOMITZ ALLEN & ASSOC OAKLAND CA	07/20/81	07/20/81
D3AW1090211-11299	TETRA TECH INC PASADENA CA	07/20/81	07/20/81
D3AO1090210-11300	SYSTEMS SCI & SOFT S DIEGO CA	07/20/81	07/20/81
D3A81090226-11301	KVB INC IRVINE CA	07/20/81	09/30/81
E3CH0090022-11302	ARIZONA DHS PHOENIX AZ	07/20/81	
D3A91100068-11303	CH2M HILL CORVALLIS OR	07/20/81	
D3AD1060120-11304	RADIAN CORP	07/21/81	10/13/81
D3DD1040181-11305	NORTHROP SERVICES NC	07/21/81	08/26/81
D3AO1030362-11306	AMERICAN BOILER MANUFACTURERS	07/21/81	
D3AO1030256-11307	ICF INC	07/21/81	07/21/81
D3CO1030363-11308	SCOTT ENVIRONMENTAL TECH	07/21/81	07/21/81
MSAO1030162-11309	UNIVERSITY OF MARYLAND	07/21/81	
P2CH0030082-11310	HAMILTONBAN	07/21/81	
P2CH8030268-11311	LOWER PAXTON TWP AUTH - PA	07/21/81	
P2CH9030273-11312	CITY OF SUNBURY - PA	07/21/81	
P2BH9010260-11313	BAR HARBOR MA	07/21/81	
P2CH0010121-11314	WINCHENDON MA	07/21/81	

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P2BW0010160-11315	PORTLAND WATER DISTRICT	07/21/81	
P2CH0040027-11316	DUNEDIN FLORIDA	07/22/81	08/18/81
P2CH1060041-11317	MCALISTER OKLA	07/22/81	09/19/81
P2CH0030189-11318	HEMPFIELD - PA	07/22/81	
P2CH8030266-11319	LOWER PAXTON TWP AUTH - PA	07/22/81	
P2CH0030160-11320	STEWARTSTOWN	07/22/81	
P2CH0030188-11321	ANTRIM TWP - PA	07/22/81	
D3AO1030327-11322	CLEMENT ASSOCIATES INC	07/22/81	
D3AO1030338-11323	CLEMENT ASSOCIATES	07/22/81	
P2BW0010054-11324	WOONSOCKET RI	07/23/81	
P2CH1090054-11325	FALL RIVER MILLS CSD CA	07/23/81	08/20/81
D3AO1010163-11326	ARTHUR D LITTLE INC	07/23/81	
D3AO1010156-11327	COMBUSTION ENGINEERING	07/24/81	
D3CO1010157-11328	TECHNOLOGY CONSULTING GROUP	07/24/81	07/24/81
D3CO1010158-11329	URBAN SYSTEMS RESEARCH	07/24/81	07/24/81
D3AO1010160-11330	MITRE CORP	07/24/81	07/24/81
D3AO1010161-11331	CRITICAL FLUID SYSTEMS	07/24/81	07/24/81
D3CO1010155-11332	PUTNAM HAYES & BARTLEY	07/24/81	07/24/81
D3CO1010159-11333	PUTNAM HAYES & BARTLEY	07/24/81	07/24/81
D3CO1010154-11334	PUTNAM HAYES & BARTLEY	07/24/81	07/24/81
D3CO1060121-11335	DOW CHEMICAL FREEPORT TX	07/24/81	07/24/81
P2BW0040049-11336	HOLLYWOOD FLA	07/24/81	09/04/81
P2BW9030435-11337	DISTRICT OF COLUMBIA	07/24/81	
D3DO1030366-11338	GEOMET INC	07/22/81	
P2BW0050198-11339	J C ZIMMERMAN GREENDALE WI	07/24/81	

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P2BW0050218-11340	GRAEF ANHALT SCHLOEMER & ASSC	07/24/81	
D2BW1050323-11341	MADISON MADISON CLEVELAND OH	07/24/81	
E2BW1050339-11342	KLUG & SMITH CO MILWAUKEE WI	07/24/81	
E2BW1050340-11343	DKI CALUMET CITY IL	07/24/81	
D3BW1050349-11344	REXNORD INC EMC MILWAUKEE WI	07/24/81	07/24/81
D3DO1050350-11345	NORTHROP SERVICES INC RTP NC	07/24/81	07/24/81
D3BW1050351-11346	REXNORD INC ENCMILWAUKEE WI	07/24/81	07/24/81
D3DO1030098-11347	SCOTT ENVIRONMENTAL TECHNOLOGY	07/27/81	07/27/81
D3AO1030293-11348	EBON RESEARCH SYSTEMS	07/27/81	07/27/81
D3AO1050292-11349	ENVIRON CTC ANN ARBOR MI	07/27/81	09/02/81
D3AO1050308-11350	B M I COLUMBUS OH	07/27/81	07/27/81
D3CO1050309-11351	Q E D CORP ANN ARBOR MI	07/27/81	07/27/81
D3AO1070311-11352	SVENDRUP & PANCEL ST LOUIS MO	07/27/81	07/27/81
D3AO1050328-11353	FRED DEBRA CO CINCINNATI OH	07/27/81	
D3AH1050330-11354	A.T. KEARNEY CHICAGO IL	07/27/81	
D3CO1050331-11355	B.M.I. COLUMBUS OH	07/27/81	07/27/81
D3CO1050333-11356	B.M.I. COLUMBUS OH	07/27/81	07/27/81
D3AH1050335-11357	NWMA WORTHINGTON OH	07/27/81	
D3AO1050337-11358	PEDCO CINCINNATI OH	07/27/81	
E3CO1050353-11359	O-K-I RCG CINCINNATI OH	07/27/81	07/27/81
P2CH8030320-11360	MILLCREEK TWP SEWER AUTH - PA	07/27/81	
E1ZO1110036-11361	IZAAK WALTON LEAGUE OF AMERICA	07/27/81	08/20/81
D3CO1030371-11362	CENTAUR ASSOCIATES	07/27/81	07/27/81
D3CO1030278-11363	SOCIAL RES APP CORP	07/27/81	09/23/81
D3AO1030324-11364	LITTON BIONETICS	07/27/81	07/27/81

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D3AD1090229-11365	ENERGY & ENVIR RES SANT ANA CA	07/27/81	
E3DW1090195-11366	BROWN & CALDWELL WALNUT CR CA	07/27/81	07/27/81
P2CW1070169-11367	WILROADS GARDENS IMP DIST	07/28/81	
P2BD0050295-11368	C T & A CHICAGO IL	07/28/81	07/28/81
P2BD9050299-11369	CONSUMER TOWNSEND & ASSC CHG IL	07/28/81	07/28/81
E1HO1060059-11370	REVIEW OF ACCT FORMS	07/28/81	
E1HO1110013-11371	G /YAP 99 IPAIS	07/29/81	
P2CW8050444-11372	GREEN BAY METHUEN WISC	07/29/81	07/29/81
P3CA7050478-11373	MONTGOMERY CGMO DAYTON OH	07/29/81	
Q3AS1100080-11374	BATTELLE MEMORIAL RICHLAND WA	07/29/81	
H3CP1100081-11375	WA DEPT SOC & HLTH SER OLYMPIA	07/29/81	
H3CA1100082-11376	WA UNIVERSITY OF SEATTLE	07/29/81	
D3DO0030085-11377	CEN TEC	07/30/81	07/30/81
D3CO1030233-11378	NATIONAL ACADEMY OF SCIENCES	07/30/81	07/30/81
E2CW0060183-11379	HIGHLAND VILLAGE TX	07/30/81	09/15/81
D3CA1090233-11380	TECHNOLOGY SVC SANTA MONICA CA	07/30/81	07/30/81
D3DO1090234-11381	AUTOMOTIVE ENV WESTMINSTER CA	07/30/81	07/30/81
D3CW1090235-11382	PLAN RSRCH CRP-TOUPS ORANGE CA	07/30/81	07/30/81
D3CO1030377-11383	CENTAUR ASSOCIATES	07/30/81	07/30/81
D3AD1030329-11384	ROY F. WESTON INCORPORATED	07/30/81	07/30/81
P3CW1090087-11385	BROWN & CALDWELL WALN CREEK CA	07/31/81	
E3CA0090123-11386	ARIZONA DHB PHOENIX AZ	07/31/81	
E2CW1100013-11387	CITY OF SWEETHOME OREGON	07/31/81	09/01/81
D3CO1060125-11388	RADIAN CORP TX	08/03/81	08/03/81
D3CO1060126-11389	RADIAN CORP TX	08/03/81	08/03/81

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D3C01060127-11390	RADIAN CORP TX	08/03/81	08/03/81
D3A01040183-11391	CLEMENTS ASSOC(SOU RSCH)	08/03/81	08/03/81
D3B09040251-11392	NORTHROP SERVICES	08/03/81	08/31/81
P2BHW090340-11393	GEOTECHNICAL CONS SANTA ANA CA	08/03/81	09/30/81
E2CH0080019-11394	CHEYENNE WYOMING CITY OF	08/03/81	
D3D01090238-11395	AUTOMOTIVE ENV WESTMINSTER CA	08/03/81	08/03/81
E3C09020081-11396	ENV QUALITY BOARD	08/04/81	
D3A01030325-11397	VERBAR INC	08/05/81	08/05/81
D3A01030383-11398	TRILLING AND KENNEDY	08/05/81	10/14/81
D3A01030349-11399	SABOTKA & CO INC	08/05/81	08/05/81
D3A01030351-11400	JRB ASSOCIATES	08/05/81	08/05/81
D3D01030376-11401	NUS CORPORATION	08/05/81	10/07/81
D3A01030352-11402	KOBA ASSOCIATES	08/06/81	
P2BHW0090088-11403	PINETOP LAKESIDE SAN DIST AZ	08/06/81	
D3A01020075-11404	URS COMPANY	08/07/81	
P3D00020163-11405	SUFFOLK NY	08/07/81	08/07/81
Q2BW1070338-11406	HNTB KANSAS CITY MO	08/07/81	
P2CH0050023-11407	KEWAUNEE WI	08/07/81	
D3A01050332-11408	B.M.I. COLUMBUS OH	08/07/81	08/07/81
D3C01050334-11409	M.R.C. DAYTON OH	08/07/81	08/07/81
D3A01050336-11410	A.E. STILSON ASSC COLUMBUS OH	08/07/81	
D3A01030356-11411	GANNETT FLEMING CORDRY CARP	08/07/81	08/07/81
D3A31090241-11412	SCS ENGINEERS LONG BEACH CA	08/10/81	08/10/81
D3D01090242-11413	JONES & STOKES ASSOC SACTO CA	08/10/81	08/10/81
D3A01030348-11414	ENERGY AND ENVIRONMENTAL ANAL	08/10/81	08/10/81



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E2AM9040061-11415	BOYLE ENGR CO	08/11/81	08/11/81
D3CD1040187-11416	WYLE LABS	08/11/81	08/11/81
D3AD1040188-11417	AWAREINC	08/11/81	08/11/81
D3AD1040189-11418	ENVIRONMENTAL SC & ENGR	08/11/81	
D3AD1060130-11419	SOUTHWEST RESEARCH INST	08/11/81	08/11/81
82BW0100090-11420	MICHAEL KENNEDY CE SPOKANE WA	08/11/81	08/11/81
H3CW1100090-11421	WA STATE SOC HLTH SERV OLYMPIA	08/11/81	08/11/81
D3DD1090243-11422	ENERGY & ENVIR RESCH IRVINE CA	08/11/81	08/11/81
P2CW9010255-11423	STRATFORD CT	08/12/81	
P2CW0010157-11424	SACO MAINE	08/12/81	
P2CW9010256-11425	STRATFORD CT	08/12/81	
P2BW9010254-11426	STRATFORD CT	08/12/81	08/12/81
D3CD1030225-11427	SCOTT ENVIRON TECH INC	08/12/81	08/12/81
D3CD9030247-11428	SCOTT ENVIR	08/12/81	08/12/81
D3CD1030311-11429	SCOTT ENVIRONMENTAL TECHNOLOGY	08/12/81	08/12/81
D3CD1030390-11430	SCOTT ENVIRONMENTAL TECHNOLOGY	08/12/81	08/12/81
D3CD1030391-11431	SCOTT ENVIRONMENTAL TECHNOLOGY	08/12/81	08/12/81
D3CD1030392-11432	SCOTT ENVIRONMENTAL TECHNOLOGY	08/12/81	08/12/81
D3AD1060134-11433	ENERGY RESOURCES(WALK HAYDEL)	08/12/81	08/12/81
D3AD1060135-11434	CLEMENT ASSOC (WALK HAYDEL)	08/12/81	08/12/81
D3DD1090244-11435	TRACOR MB ASSUC SAN RAMON CA	08/12/81	08/12/81
P2BW0090064-11436	RAYMOND VAIL & ASSOC SACTO CA	08/12/81	
E2CW0080048-11437	BILLINGS MT CITY OF	08/13/81	08/13/81
P2BW9050366-11438	CANTON OH	08/13/81	
P2CW0050287-11439	YPSILANTI MI	08/13/81	

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D3B01050363-11440	NORTHROP SERVICES RTP NC	08/13/81	
D3B01050377-11441	NORTHROP SERVICES RTP NC	08/13/81	
D3A31090245-11442	ROCKWELL INTL NEWBURY PARK CA	08/14/81	
D3AW1090246-11443	INTERSTATE ELECTRON ANAHEIM CA	08/17/81	
D3C01090247-11444	PRC-TOUPS ORANGE CA	08/17/81	08/17/81
E3BW9050452-11445	IN HEARTLAND CC INDIANAPOLIS IN	08/17/81	
D3AD1030379-11446	MAR INCORPORATED	08/17/81	08/17/81
D3C01030343-11447	DELON HAMPTON & ASSOCIATES	08/17/81	
D3AD1030350-11448	JRB ASSOCIATES INC	08/17/81	
H3CW1080076-11449	MONTANA ST DOM ENV SCI HELENA	08/20/81	08/20/81
P2CW1060014-11450	COTTER GASSVILLE ARK	08/20/81	
P2CW1040055-11451	ROME GA	08/20/81	
P2AW1060073-11452	HACKETT & BAILEY	08/20/81	
P2CW1060081-11453	CULLEN LA	08/20/81	08/20/81
P2CW1060075-11454	HAUKOMIS OKLA	08/20/81	08/20/81
P2CH0040232-11455	COMMERCE GA	08/20/81	08/20/81
P2CH0050280-11456	BURTON OH	08/20/81	08/20/81
D3C31050386-11457	B. M. I. COLUMBUS OH	08/20/81	08/20/81
D3AD1050342-11458	M. R. C. DAYTON OH	08/20/81	
D3AD1020108-11459	FRED C HART NY	08/21/81	10/02/81
D3AD1020102-11460	FRED C HART ASSOCIATES	08/21/81	
D3AD1020103-11461	FRED C HART ASSOCIATES	08/21/81	08/21/81
D3AD1020104-11462	ANDERSON & SCHMOOR INC	08/21/81	08/21/81
D3AD1020065-11463	EXXON RESEARCH & ENG CO	08/21/81	08/21/81
P3AW0020153-11464	MALCOLM PIRNIE	08/21/81	

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P2B00020027-11465	CHARLES A MANGANARO	08/21/81	08/21/81
P2BW0090089-11466	SHOW LOW AZ CITY OF	08/24/81	
P2BW9090264-11467	NESTE BRUDIN & STONE INC CA	08/24/81	08/24/81
E2CW0090207-11468	CARSON CITY NEVADA	08/24/81	
D3AO1030330-11469	JRB ASSOCIATES INCORPORATED	08/24/81	
P2CW0080058-11470	PALMER LAKE SD COLORADO	08/26/81	
D3AO1030378-11471	BIONETICS CORPORATION	08/26/81	08/26/81
H3AO9030118-11472	MEDICAL COLLEGE OF VA/VA COMMON	08/26/81	
D3CO1050397-11473	B M I COLUMBUS OH	08/26/81	08/26/81
D3CO1050398-11474	B M I COLUMBUS OH	08/26/81	08/26/81
H3CO1050399-11475	UNIV OF MINNMINNEAPOLIS MN	08/26/81	08/26/81
P2BW1040060-11476	GAFFNEY SC	08/26/81	
P3DO1040143-11477	ORSANCO	08/26/81	
E1ZO1040175-11478	ATHENS GA IMPREST FUND REG IV	08/26/81	08/26/81
P2AW1060056-11479	STUBBS OVERBECK & ASSOC	08/26/81	10/02/81
P2CW1060050-11480	CALION ARK	08/26/81	
P2CW1060023-11481	CAMPBELL TX	08/26/81	08/26/81
P2CW1060020-11482	CEDAR BAYOR PARK UTIL TX	08/26/81	10/05/81
P2BW0090020-11483	ENGINEERING SCIENCE ARCADIA CA	08/26/81	08/26/81
P2BW0010053-11484	SOUTH KINGSTON RI	08/27/81	08/27/81
P2BW0010059-11485	KENNEBEC SANITARY TREATMENT	08/27/81	08/27/81
E2CW1100071-11486	ROGUE RIVER OREGON CITY OF	08/27/81	08/27/81
D3AO1030326-11487	VERBAR INC	08/27/81	08/27/81
P2CW0080055-11488	KALISPELL MONTANA CITY OF	08/28/81	08/28/81
P2BW9030437-11489	DISTRICT OF COLUMBIA	08/28/81	

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P2BW9030436-11490	DISTRICT OF COLUMBIA	08/28/81	
D3AO1030385-11491	SYNECTICS GROUP INC	08/28/81	
D3AO1030374-11492	NATIONAL ACADEMY OF SCIENCES	08/28/81	08/28/81
E2BO1110001-11493	CG FUNDS USE MITIGATION SF CA	04/01/81	10/05/81
D3AW1010172-11494	E C JORDAN	09/01/81	09/01/81
D3CO1010173-11495	TRC	09/01/81	09/01/81
D3CO1010174-11496	TRC	09/01/81	
D3AP1010175-11497	MITRE CORP	09/01/81	10/07/81
D3CO1010176-11498	DEVELOPMENT SCIENCES	09/01/81	09/01/81
D3AO1010177-11499	BOLT BERANEK & NEWMAN	09/01/81	
D3AO1010178-11500	TEMPLE BARKER & SLOANE	09/01/81	09/01/81
D3CO1010179-11501	TEMPLE BARKER & SLOANE	09/01/81	09/01/81
D3CO1010180-11502	TEMPLE BARKER & SLOANE	09/01/81	09/01/81
D3CA1010181-11503	TEMPLE BARKER & SLOANE	09/01/81	09/01/81
D3AS1010182-11504	ENERGY RESOURCES	09/01/81	09/01/81
D3CO1010183-11505	TEMPLE BARKER & SLOANE	09/01/81	09/01/81
E2CH1100051-11506	KLICKITAT COUNTY PUD #1	09/01/81	
E2CH1100029-11507	VALDEZ ALASKA CITY OF	09/01/81	
P2BW0090166-11508	JAMES M MONTGOMERY PASADENA CA	09/02/81	09/02/81
P2BW1090249-11509	ENGINEERING SCIENCE ARCADIA CA	09/02/81	09/02/81
E1ZD1060107-11510	REGION VI IMPREST FUND	09/02/81	09/02/81
E2AW1060128-11511	ELLERS FANNING OAKLEY CHESTER	09/02/81	
P2CW0060110-11512	COPPERAS COVE TX	09/02/81	
P2AW1040119-11513	POST BUCKLEY SCHUH JERNIGAN	09/02/81	
H3AO1060145-11514	GULF SOUTH RESEARCH INST LA	09/02/81	09/04/81

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H3CO1060146-11515	GULF SOUTH RESEARCH INST LA	09/02/81	09/02/81
P2CH1070104-11516	DEBTO KS	09/03/81	
P2CH1070167-11517	FESTUS/CRYSTAL CITY MO	09/03/81	09/03/81
P2CH1070236-11518	OAKLAWN IMP DISTRICT	09/03/81	09/03/81
D3DO1090251-11519	SCS ENGINEERS LONG BEACH CA	09/03/81	09/03/81
D3AN1090252-11520	JAME MONTGOMERY CE PASADENA CA	09/03/81	09/03/81
D3CO1090253-11521	SCS ENGINEERS LONG BEACH CA	09/03/81	09/30/81
D3CO1090254-11522	TEKNEKRON RESEARCH BERKELEY CA	09/03/81	09/03/81
D3AO1030387-11523	HAPORA INC	09/04/81	09/04/81
D3AO1020097-11524	JOHN G REUTTEN NJ	09/04/81	
D3CO0020142-11525	SYRACUSE RESEARCH CORPORATION	09/04/81	09/04/81
D3CO1030394-11526	BIOSPHERICS INCORPORATED	09/04/81	
S2CH0100047-11527	CAMAS WA CITY OF	09/04/81	09/04/81
D3AO1030423-11528	INFORMATICS INC	09/04/81	09/04/81
D3AO1030414-11529	ENVIRO CONTROL INC	09/04/81	09/04/81
S2BW0100067-11530	LIBERTY LAKE SEWER DISTRICT WA	09/08/81	
E2CH1100001-11531	SPOKANE WA CITY OF	09/08/81	
E2AN1040120-11532	GREENLEAF/TELESCA PEA/HANMER	09/08/81	
P2CW1060032-11533	LUMBERTON TX	09/08/81	
P2CW1060033-11534	HOUSTON TX	09/08/81	
D3CO1030163-11535	LOGISTICS MANAGEMENT INSTITUTE	09/08/81	09/08/81
E1ZO1110042-11536	WSM LEASE	09/09/81	
E3AO1100097-11537	KRAMER CHIN & MAYO INTL	09/09/81	09/09/81
P2BW7090261-11538	JENKS & HARRISON	09/09/81	09/09/81
D3DO1090255-11539	DEL GREEN ASSOC FOSTER CITY CA	09/09/81	09/09/81

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D3AO1050391-11540	PEDCO CINCINNATI OH	09/09/81	
D3AO1050390-11541	PEDCO CINCINNATI OH	09/09/81	09/09/81
D3AO1050393-11542	M R C DAYTON OH	09/09/81	09/09/81
E2CH0080018-11543	LINDON CITY CORP LINDON UTAH	09/09/81	
D3AO1090256-11544	SYSTEM SCI & SOFT SAN DIEGO CA	09/09/81	09/09/81
P2CH1040067-11545	ALBEMARLE NC	09/10/81	09/28/81
D3AO1040195-11546	SOUTHERN RESEARCH INST	09/10/81	09/10/81
P2CH1040064-11547	WAYNESVILLE NC	09/10/81	
P3DD1060078-11548	PLANNING & PARTICIPATION SYS	09/10/81	10/19/81
P2CH1060048-11549	MARION ARK	09/10/81	
P2CH9060029-11550	HOUSTON TEXAS	09/10/81	10/19/81
E1HO1110015-11551	AP 99 TRAVEL ADVANCES	09/10/81	
D3CO1090257-11552	ULTRASYSYSTEMS IRVINE CA	09/10/81	09/10/81
D3DD1090258-11553	TEKNEKRON RESEARCH BERKELEY CA	09/11/81	09/11/81
H3AO1070348-11554	WASHINGTON UNIV ST LOUIS MO	09/11/81	
D3CO1070357-11555	M.R.I. KANSAS CITY MO	09/11/81	09/11/81
P2BW0030236-11556	W83C	09/11/81	
D3DD1010134-11557	CAMP DRESSEN MCKEE	09/14/81	09/14/81
D3CO1010192-11558	TRC	09/14/81	09/14/81
D3CO1010193-11559	TRC	09/14/81	09/14/81
D3CO1010194-11560	TRC	09/14/81	09/14/81
D3DD1010195-11561	TRC ENVIR CONSULTANTS INC	09/14/81	09/14/81
P2CH0030128-11562	KENT CTY - DEL	09/14/81	
P2CH0030129-11563	KENT CTY - DEL	09/14/81	
P2CH0030130-11564	KENT CTY - DEL	09/14/81	

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D3CO1030381-11565	CONDCO COAL DEVELOPMENT CO	09/14/81	09/14/81
D3CO1030234-11566	INTERNATIONAL REST & TECH CO	09/14/81	09/14/81
D3AO1030424-11567	JACKFAUCETT ASSOCIATES INC	09/15/81	09/16/81
P3DH0050375-11568	DETROIT WATERSEWER DEPT MI	09/15/81	
E2CH0100132-11569	SEATTLE WA CITY OF	09/16/81	
D3AO1030429-11570	TRACOR JITCO INC	09/16/81	09/16/81
D3CO1030443-11571	NUS CORPORATION	09/16/81	09/16/81
D3AO1030444-11572	JACK FAUCETT ASSOCIATED	09/16/81	
D3AO1030445-11573	ENVIRO CONTROL INC	09/16/81	09/16/81
D3CO1100100-11574	BATTELLE MEMORIAL RICHLAND WA	09/17/81	09/17/81
D3AO1080084-11575	DENVER UNIVERSITY OF COLORADO	09/17/81	
H3CA1100101-11576	WA UNIVERSITY OF SEATTLE	09/17/81	09/17/81
D3CO1090268-11577	TEKNEKRON RESEARCH BERKELEY CA	09/21/81	09/21/81
D3CR1090269-11578	TEKNEKRON RESEARCH BERKELEY CA	09/21/81	09/21/81
D3AS1090270-11579	ACUREX CORP MOUNTAIN VIEW CA	09/21/81	09/21/81
D3DO1010031-11580	CAMP DRESSER MCKEE INC	09/22/81	09/22/81
P2BH1010138-11581	VILLAGE OF ESSEX JUNCTION	09/22/81	09/22/81
P2BH1010136-11582	WESTPORT CT	09/22/81	09/22/81
P2CW1010082-11583	ESSEX JUNCTION VT	09/22/81	09/22/81
P2CH0010212-11584	THOMASTON CT	09/22/81	09/22/81
P2BH1010135-11585	THOMASTON CT	09/22/81	09/22/81
P2CW1010083-11586	WESTPORT CT	09/22/81	09/22/81
D3CO1030448-11587	INTERNATIONAL RES & TECH CORP	09/22/81	09/22/81
P2CW0080057-11588	MURON SOUTH DAKOTA CITY OF	09/22/81	
P2CW0100130-11589	FAIRBANKS ALASKA CITY OF	09/22/81	

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D3CA1090271-11590	PROCON INC EL MONTE CA	09/22/81	09/22/81
D3CO1060149-11591	DOW CHEMICAL CO	09/22/81	09/22/81
D3AO1040201-11592	ENVIRONMENTAL SC & ENGR	09/22/81	09/22/81
D3AO1060151-11593	RADIAN CORP	09/22/81	09/30/81
E3DO0010112-11594	FLAHERTY GIAYARA ASSOC	09/23/81	09/23/81
D3AD1030450-11595	PENNSYLVANIA STATE UNIVERSITY	09/23/81	09/23/81
D3CO1020071-11596	STATE OF NJ DEPT OF HEALTH	09/23/81	09/23/81
82CH9020189-11597	ONTARIO NY	09/23/81	
82CH0020203-11598	FRAMINGTON NY	09/23/81	
82CH0020207-11599	POTSDAM NY	09/23/81	09/23/81
82CH0020202-11600	LIMA NY	09/23/81	
82CH0020217-11601	PITTSFORD NY	09/23/81	
82CH0020212-11602	HONEOYE FALLS NY	09/23/81	
82CH0020201-11603	ERIE COUNTY NY	09/23/81	09/23/81
82CH7020054-11604	ERIE COUNTY SD 3 NY	09/23/81	
82CH0020219-11605	BROWNVILLE NY	09/23/81	09/23/81
82CH0020206-11606	CAMILLUS NY	09/23/81	09/23/81
82CH9020203-11607	OWLS HEAD NY	09/23/81	09/23/81
D3BD1090273-11608	SRI INTERNATIONAL MENLO PARK CA	09/24/81	09/24/81
82BH9090204-11609	SAN FRANCISCO CA CITY & CTY OF	09/24/81	
P3AD1090236-11610	HARRIS AND ASSOC	09/24/81	09/24/81
P2CH1020059-11611	RAHWAY VALLEY SEN AUTH	09/24/81	
D3AD1020130-11612	SYRACUSE RESEARCH CORP NY	09/25/81	
D3DO1020133-11613	URS CO NJ	09/25/81	09/25/81
E2CH1100017-11614	N ROSEBURG SAN DIST OR	09/25/81	09/25/81



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E2CW1100076-11615	ASHTON IDAHO CITY OF	09/25/81	
D3A81090274-11616	EAL CORPORATION RICHMOND CA	09/25/81	09/25/81
H3CO1090275-11617	CA UNIVERSITY OF LOS ANGELES	09/25/81	09/30/81
P2CW0030235-11618	BUTLER - PA	09/28/81	
82BH0090300-11619	SOUTH LAKE TAMOE PUD CA	09/28/81	
82CW9090034-11620	OXNARD CA CITY OF	09/28/81	
82CW0090195-11621	SAN JOAQUIN CA CITY OF	09/28/81	09/28/81
82CW9090287-11622	SANTA ANA WATERSHED PROJECT CA	09/28/81	
D3AP1090277-11623	ANDERSON-NICHOLS/W RICHMOND CA	09/29/81	09/29/81
82CW9090234-11624	CHINO BASIN MUNI WD CUCAMONGA	09/28/81	
82CW9090284-11625	MCKINLEYVILLE CSD CA	09/28/81	
D3CO1030382-11626	DR JUMPEI ANDU	09/28/81	09/28/81
82CW0090138-11627	WINTON SANITARY DIST WINTON CA	09/28/81	
82CW0090274-11628	CARMEL SD CA	09/28/81	
82CW1090053-11629	LOS ANGELES CSD WHITTIER CA	09/28/81	09/28/81
82CW1090068-11630	MODESTO CA CITY OF	09/28/81	
P2BH0030230-11631	SUSSEX CTY - DEL	09/28/81	09/28/81
P2CW9030219-11632	WN OF BLOOMSBURG	09/28/81	
P2BH0030122-11633	HARRISBURG SEWAGE - PA	09/28/81	
P2CW0030024-11634	UNION SEWER & DISP-PA	09/28/81	
P2CW0030111-11635	LANCASTER - PA	09/28/81	
P2CW0030022-11636	MUNCY BOR - PA	09/29/81	
P2CW0030210-11637	E. WHITELAND - PA	09/29/81	
P2CW0030206-11638	HOLLIDAYSBURG - PA	09/29/81	
P2CW9030302-11639	TWP OF HARRISUN - PA	09/29/81	

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P2CW0030205-11640	JEFFERSON - PA	09/29/81	
S2CW9020207-11641	NORTHPORT NY	09/29/81	09/29/81
S2CW0020200-11642	NORTHPORT NY	09/29/81	09/29/81
S2CW0020208-11643	GREECE NY	09/29/81	09/29/81
S2CW0020204-11644	ELMIRE NY	09/29/81	09/29/81
S2CW0020215-11645	CENTRAL SQUARE NY	09/29/81	09/29/81
S2CW0020235-11646	NEW QUADRANT NY	09/29/81	
P2CW9030260-11647	COLUMBIA	09/29/81	
P2CW0030208-11648	JEFFERSON - PA	09/29/81	
P2CW0030285-11649	EASTTOWN MUN AUTH - PA	09/29/81	
P2CW0030213-11650	N LONDONDERRY - PA	09/29/81	
P2CW9030365-11651	LACKAWANNA RIVER BAS SEM AUTH -	09/29/81	
P2BW9010172-11652	LISBON MA	09/29/81	
P2CW0010185-11653	ELLINGTON CT	09/29/81	09/29/81
P2CW9030222-11654	TREMONT MUN	09/30/81	
P2CW0030190-11655	LANCASTER - PA	09/30/81	
P2CW9030159-11656	TRI-BORO MUN AUTH	09/30/81	
P2CW9030366-11657	MONTGOMERY TWP MUN SEM AUTH	09/30/81	
P2CW9030301-11658	READING TWP MUN AUTH - PA	09/30/81	
D2AW1010164-11659	CHARLES J KRAZNOFF RI	09/30/81	
E3DH0010131-11660	DUPRESNE HENRY ENG	09/30/81	09/30/81
D3AS1010219-11661	ENERGY RESOURCES CO MA	09/30/81	09/30/81
D3AD1010220-11662	ENERGY RESOURCES MA	09/30/81	09/30/81
D3AD1010221-11663	ENERGY RESOURCES MA	09/30/81	09/30/81
D3AS1010222-11664	ENERGY RESOURCES CO INC MA	09/30/81	09/30/81

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D3CW1010224-11666	WALDEN RESEARCH DIV MA	09/30/81	09/30/81
D3A81010225-11667	BIOASSAN SYSTEMS CORP MA	09/30/81	09/30/81
D3A81010226-11668	GCA CORP TECH DIV MA	09/30/81	09/30/81
D3CD1010229-11669	ENVIRONMENTAL RESA & TECH INC	09/30/81	09/30/81
P2CW1060068-11670	SUMTER NH	09/30/81	
D3AD1060158-11671	SOUTHWEST RESEARCH INST	09/30/81	09/30/81
P2CW1060088-11672	MAURICE LA	09/30/81	
D3AD1060157-11673	SOUTHWEST RESEARCH INST	09/30/81	09/30/81
D3AD1060155-11674	RADIAN CORP	09/30/81	
D3CO1060154-11675	RADIAN CORP	09/30/81	09/30/81
D3AD1060152-11676	RADIAN CORP	09/30/81	10/19/81
E2BW1040173-11677	GA DEPT NATURAL RESOURCES	09/30/81	
P2CW1060072-11678	SASAKWA MUNICIPAL AUTH OKLA	09/30/81	
E1ZO1110044-11679	COLLECTION OF AUDIT DISALLOWED	09/30/81	
D3AO1030422-11680	CRC SYSTEMS INC	09/30/81	09/30/81
E2CW8090295-11681	FRESNO CA CITY OF	09/30/81	
D2BW1050207-11682	GLOBETROTTERS ENG GRUP CHGO IL	09/30/81	09/30/81
H3CO1050267-11683	MICHIGAN STATE U E/LANSING MI	09/30/81	09/30/81
D2BW1050341-11684	C D M INC BOSTON MA	09/30/81	09/30/81
D2AO1050446-11685	CDM INC BOSTON MA	09/30/81	09/30/81
D3AO1050435-11686	BCL COLUMBUS OH	09/30/81	09/30/81
D3CO1050444-11687	RMAL SOUTH CHICAGO IL	09/30/81	
H3AO1050389-11688	UNIV OF MINN ST PAUL MN	09/30/81	
D3AD1050394-11689	RALTECH S.S. MADISON WI	09/30/81	09/30/81

## SEMI-ANNUAL AUDIT REPORTS ISSUED - SECTION I

PAGE 37

PERIOD ENDING 09/30/81

DATE: 10/20/81

AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED	DATE CLOSED
D3A01050375-11690	B.M.I. COLUMBUS OH	09/30/81	09/30/81
D3C01050215-11691	BAILEY'S MARKETING CINC OH	09/30/81	
D3A01050378-11692	PEDCO CINCINNATI OH	09/30/81	
D3A01050392-11693	B M I COLUMBUS OH	09/30/81	09/30/81
D3C01050396-11694	INTEST LAB INC MINNEAPOLIS MN	09/30/81	
D3A01050406-11695	IIT CHICAGO IL	09/30/81	09/30/81
P3CS7050161-11696	SHELBYVILLE INDIANA	09/30/81	
E2CH8050437-11697	SALEM INDIANA	09/30/81	

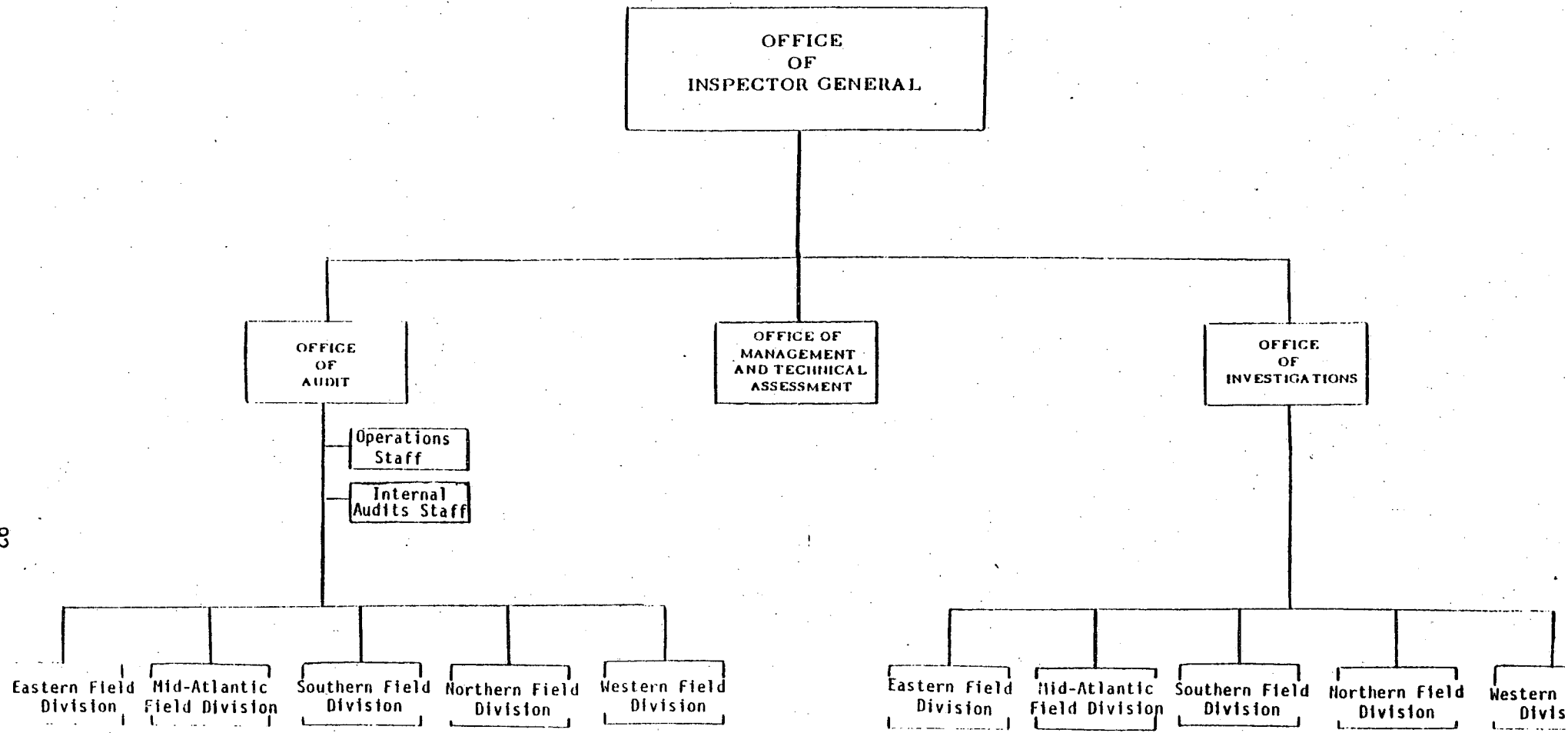
SEMIANNUAL STATUS REPORT ON RESOLUTION OF AUDITS  
PERIOD ENDING: 09/30/81

AUDIT REPORTS IN FOLLOW-UP SYSTEM	BEGINNING OF PERIOD 03/31/81 *	AUDIT REPORTS ISSUED DURING PERIOD	AUDIT REPORTS CLOSED DURING PERIOD	END OF PERIOD 09/30/81
AUDIT REPORTS ISSUED				
LESS THAN SIX MONTHS				
NUMBER OF REPORTS	322	908	602	306
FEDERAL SHARE QUESTIONED	32,325,131	117,715,450	10,390,467	107,642,777
FEDERAL SHARE SAVINGS			5,617,240	
FEDERAL SHARE FORGIVEN			6,773,227	
6 - 12 MONTHS				
NUMBER OF REPORTS	209		375	55
FEDERAL SHARE QUESTIONED	22,277,689		29,580,964	8,841,778
FEDERAL SHARE SAVINGS			16,453,526	
FEDERAL SHARE FORGIVEN			13,127,458	
12 - 18 MONTHS				
NUMBER OF REPORTS	171		103	18
FEDERAL SHARE QUESTIONED	17,857,523		11,822,653	5,794,419
FEDERAL SHARE SAVINGS			3,657,468	
FEDERAL SHARE FORGIVEN			8,165,165	
OVER 18 MONTHS				
NUMBER OF REPORTS	271		383	59
FEDERAL SHARE QUESTIONED	54,103,438		46,555,402	26,694,473
FEDERAL SHARE SAVINGS			12,169,986	
FEDERAL SHARE FORGIVEN			34,385,416	
TOTAL				
NUMBER OF REPORTS	973	908	1,463	418
FEDERAL SHARE QUESTIONED	126,563,791	117,715,456	98,349,466	148,973,447
FEDERAL SHARE SAVINGS			35,898,220	
FEDERAL SHARE FORGIVEN			62,451,240	

\* Difference in numbers of reports and Federal Share of Costs Questioned between this report and our previous Semiannual report resulted from corrections made to data in our Audit Tracking and Control System.

SEMIANNUAL STATUS REPORT ON RESOLUTION OF AUDITS  
PERIOD ENDING: 09/30/81

AUDIT REPORTS IN FOLLOW-UP SYSTEM	BEGINNING OF PERIOD 03/31/81	AUDIT REPORTS ISSUED DURING PERIOD	AUDIT REPORTS CLOSED DURING PERIOD	END OF PERIOD 09/30/81
<b>AUDIT REPORTS ISSUED</b>				
LESS THAN SIX MONTHS				
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FEDERAL SHARE FORGIVEN			13,127,438	
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## STAFFING PATTERN OF THE OIG

