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UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

OFFICE OF THE INSPECTOR GENERAL

NORTHERN DIVISION

77 WEST JACKSON BOULEVARD

CHICAGO, IL 60604-3590

July 30, 1993

MEMORANDUM

SUBJECT: Report Number E1SFD3-05-0154-3100287
Region 5 Fiscal Year 1992 Superfund Accomplishments

FROM: Anthony C. Carrollo
Divisional Inspector General for Audits
Northern Division

TO: Valdas V. Adamkus
Regional Administrator
Region 5

This report contains findings that describe problems the Office of Inspector General (OIG) has identified, recommendations for correcting the problems, and corrective actions the Region has agreed to take regarding Fiscal Year 1992 Superfund Accomplishments. This report represents the opinion of the OIG. Final determinations on matters in the report will be made by EPA managers in accordance with established EPA audit resolution procedures. Accordingly, the findings described in this report do not necessarily represent the final EPA position.

Action Required

In responding to the findings in our draft report, your office agreed to take certain corrective actions; however, no milestone dates were included. This report contains additional recommendations which your response did not fully address. In accordance with EPA Order 2750, you, as the action official, are required to provide this office a written response to this report within 90 days. For corrective actions planned, reference to specific milestone dates will assist this office in deciding whether to close this report.

We have no objections to the further release of this report to the public. Should you or your staff have any questions regarding this report, please contact Charles Allberry, Audit Manager, Northern Audit Division, at (312) 353-4222.

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EXECUTIVE SUMMARY

PURPOSE

We performed this audit as part of the Office of Inspector General's (OIG) mandatory audits of the Environmental Protection Agency's (EPA) Superfund Annual Report to Congress and Chief Financial Officer (CFO) Act Report. Specifically, the objectives of our audit were to: (1) determine whether the accomplishments claimed within the Superfund program for fiscal year 1992 were reasonable and accurate and (2) assess internal controls over insuring the accuracy of recorded Superfund accomplishments.

BACKGROUND

The Superfund Amendments and Reauthorization Act of 1986 requires EPA to submit to Congress an annual Superfund progress report. This report, due January 1st of each year, describes EPA's progress in implementing the Superfund program during the prior fiscal year. The OIG is required to examine the report for reasonableness and accuracy and submit to Congress, as part of the Agency's report, a summary of our review.

The CFO Act requires each Federal agency to prepare consolidated financial statements or financial statements covering its trust funds, revolving funds, and commercial activities. As part of this report, EPA is required to provide information on certain Superfund performance measures. These performance measures are the same as, or similar to, the accomplishments that EPA reports in its Superfund Annual Report to Congress. The OIG is required to audit the information reported under the CFO Act. The OIG must also assess the risk that a material misstatement in the items reported (including performance measures) would not be prevented or detected by the Agency's internal controls.

One of the primary sources of information for the Superfund Annual Report to Congress and the CFO Act Report is EPA's Comprehensive Environmental Response, Compensation, and Liability Information System (CERCLIS). This database is the required source of Superfund planning and accomplishment information. Region 5 uses WastelAN, a local area network, to enter and collect Superfund data and accomplishments. The

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Region periodically transfers the data from WasteLAN into CERCLIS.

RESULTS-IN-BRIEF

Our audit of Region 5's accomplishments showed that the accomplishments claimed in CERCLIS were not always reasonable and accurate. Our assessment of the Region's internal controls over input of data into CERCLIS showed that there was a moderate risk that the items could be materially misstated.

PRINCIPAL FINDINGS

Many Accomplishments Were Incorrectly Claimed

Region 5 incorrectly claimed 29 percent (45/156) of the accomplishments we reviewed. These included 42 which did not meet the Superfund Comprehensive Accomplishments Plan (SCAP) definition as presented in the Superfund Program Management Manual. We determined that these accomplishments did not meet SCAP definitions because (1) there was no evidence an accomplishment occurred, (2) there was insufficient documentation to support that all the definitional requirements were met or when they were met, (3) ongoing activities were incorrectly counted as separate accomplishments, or (4) accomplishments were unnecessarily performed. We also questioned 3 accomplishments which were claimed in fiscal year 1992, but should have been claimed in another fiscal year.

In addition, Region 5 recorded incorrect accomplishment dates in CERCLIS for 8 of the 156 fiscal year 1992 accomplishments that we reviewed. Although the dates were incorrectly recorded, the correct dates fell within the same fiscal year. We are reporting these errors because they demonstrate inconsistent interpretations of SCAP definitions.

SCAP Definitions Contribute to Reporting Problems

The SCAP definitions themselves have been a cause of some CERCLIS reporting problems in Region 5. Some definitions do not specify how an accomplishment is to be supported; others are not specific or leave room for differing interpretations; others may not accurately reflect site progress. As a

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result, Region 5 may not consistently claim Superfund accomplishments. In addition, differences of interpretation in definitions made it difficult or impractical for the OIG to validate some accomplishments.

Internal Controls Allow for Moderate Risk of Misstatement

We assessed Region 5's internal controls related to claiming Superfund accomplishment dates and found that there is a moderate risk that accomplishments could be materially misstated. Region 5 does have controls in place aimed at detecting data entry errors. These controls, however, do not address whether an accomplishment's definitional requirements have been met or whether accomplishments are claimed based on a consistent interpretation of the SCAP definition. Most of the incorrectly claimed accomplishments that we found were caused by such errors.

AGENCY ACTIONS AND COMMENTS

Region 5 provided a written response to our draft report on July 23, 1993. The Region agreed that it had incorrectly claimed 10 accomplishments which we questioned. The Region has taken or agreed to take corrective actions on all of these items.

The Region accepted our reasons for questioning the remaining 35 accomplishments, but continues to believe that it was correct in claiming each of these accomplishments.

The Region also disagrees that inconsistent application of SCAP definitions is a significant problem. Instead, it believes the main reason for errors was unclear, inadequate, or inflexible SCAP definitions.

In response to recommendations made in our draft report, the Region stated that it would

1. Correct CERCLIS dates for all actual errors immediately.
2. Recreate approval documents, if necessary, for accomplishments questioned because of insufficient supporting documentation.

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3. Strengthen existing internal controls by clarifying responsibilities for (a) data entry by the Remedial Project Manager (RPM), and (b) review and audit of CERCLIS data by Section Chiefs.
4. Ensure that On-Scene Coordinators, RPMs, and their Section Chiefs are represented in work groups tasked to improve SCAP definitions.
5. Continue to communicate with Headquarters regarding unclear guidance.
6. Notify States to provide the Region with written justification for re-opening "no further action" sites.
7. Include CERCLIS data entry as an event cycle in the Region's internal control documentation to ensure its inclusion in the Federal Manager's Financial Integrity Act process.

We disagree with the Region's intention to recreate missing documentation to support CERCLIS dates claimed. Creating documents after-the-fact, without a supportable basis, does not strengthen the validity of questioned accomplishments.

We have included a summary of Region 5 comments in appropriate sections throughout the report. Appendix I contains a copy of Region 5's response to our draft report (excluding Attachment B).

RECOMMENDATIONS

The corrective actions proposed by the Region, when implemented, will partially address our findings. In addition to these proposed corrective actions, we recommend that the Regional Administrator, Region 5, direct the Office of Superfund to:

1. Develop and follow standard procedures for documenting and verifying that SCAP definitional requirements are completed and that accomplishments are consistently claimed.
2. Ensure proper review and approval of Preliminary Assessment and Site Inspection reports and document Regional approvals.

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3. Work with EPA Headquarters to revise and clarify SCAP definitions, when necessary, to insure consistent recording of Superfund accomplishments in CERCLIS. If appropriate, develop local guidance aimed at insuring consistency in the recording of Region 5 Superfund accomplishments.
4. Refrain from recreating unsupported documentation in an effort to validate accomplishments previously claimed.
5. Establish milestone dates for completion of all corrective actions.

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CHAPTER 1

INTRODUCTION

PURPOSE

We performed this audit as part of the Office of Inspector General's (OIG) mandatory audits of the Environmental Protection Agency's (EPA) Superfund Annual Report to Congress and Chief Financial Officer (CFO) Act Report. Specifically, the objectives of our audit were to: (1) determine whether the accomplishments claimed within the Superfund program for fiscal year 1992 were reasonable and accurate and (2) assess the internal controls over insuring the accuracy of recorded Superfund accomplishments.

BACKGROUND

The Superfund program was established by the Comprehensive Environmental Response, Compensation and Liability Act of 1980. The program was revised and expanded in 1986 by the Superfund Amendments and Reauthorization Act (SARA). Under Superfund, EPA is responsible for managing the cleanup of hazardous waste sites that threaten human health and the environment.

SARA requires EPA to submit to Congress an annual Superfund progress report. This report, due January 1st of each year, describes EPA's progress in implementing the Superfund program during the prior fiscal year. The OIG is required to examine the report for reasonableness and accuracy and submit to Congress, as part of the Agency's report, a summary of our review.

The CFO Act, enacted in 1990, requires each Federal agency to prepare (1) consolidated financial statements or financial statements covering its trust funds, revolving funds, and commercial activities and (2) a performance report. As part of the performance report, EPA is required to provide information on certain Superfund performance measures. These performance measures are the same as, or similar to, accomplishments EPA reports in its Superfund Annual Report. The OIG is required to audit the information reported under the CFO Act. The OIG must also assess the risk that a material misstatement in the items reported (including

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performance measures) would not be prevented or detected by the Agency's internal controls.

One of the primary sources of information for the Superfund Annual Report to Congress and the CFO Act Report is EPA's Comprehensive Environmental Response, Compensation, and Liability Information System (CERCLIS). This database is the required source of Superfund planning and accomplishment information. Region 5 uses WasteLAN, a local area network, to enter and collect Superfund data and accomplishments. The Region periodically transfers the data from WasteLAN into CERCLIS.

SCOPE AND METHODOLOGY

We reviewed a sample of 20 percent (156/761) of Region 5 fiscal year 1992 accomplishments (155 were randomly selected; 1 was judgmentally selected). For each sampled item, we compared the source documentation provided by Region 5 to the appropriate Superfund Comprehensive Accomplishments Plan (SCAP) definition of each accomplishment. These definitions are listed in the Fiscal Year 1992 Superfund Program Management Manual.

The universe included the following types of accomplishments:

- Removal actions started
- Removal actions completed
- Preliminary assessments completed
- Site inspections completed
- Remedial investigation/feasibility studies started
- Records of decision
- Remedial designs started
- Remedial actions started
- Remedial action operable unit completions
- Remedial action final completions
- Remedial design/remedial action settlements

We also reviewed Region 5's internal controls related to entry of data into CERCLIS through the WasteLAN system. We did not review internal controls within the CERCLIS or WasteLAN systems.

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PRIOR AUDIT COVERAGE

The OIG previously conducted and reported the results of a similar review of Region 5 Superfund accomplishments claimed for fiscal year 1990. That review concluded that 89 percent (119/134) of the accomplishments reviewed were adequately supported. The OIG questioned the remaining 11 percent (15/134) of the accomplishments reviewed because: (1) SCAP definitions were not met, (2) accomplishments were not achieved during fiscal year 1990, and (3) data entry errors were made.

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CHAPTER 2

MANY ACCOMPLISHMENTS WERE INCORRECTLY CLAIMED

Region 5 claimed 761 Superfund accomplishments during FY 1992, as listed below. We selected 156 of these for our review. We concluded that 71 percent (111/156) of the accomplishments sampled were appropriately claimed and supported. We questioned the remaining 29 percent (45/156) because: (1) 42 did not meet the appropriate SCAP definition and (2) 3 were not accomplished during fiscal year 1992.

| Accomplishment Type | Universe | Sample | Validated | Questioned | | Section |
|---|----------|--------|-----------|-------------------------|--------------------------|---------|
| | | | | Definition ¹ | Fiscal Year ² | |
| PA Completions - Non-Federal Facilities | 271 | 30 | 8 | 22 | 0 | A |
| SI Completions - Non-Federal Facilities | 217 | 26 | 18 | 8 | 0 | B |
| SI Completions - Federal Facilities | 12 | 4 | 0 | 4 | 0 | C |
| RI/FS Starts - Non-Federal Facilities | 10 | 6 | 5 | 0 | 1 | I |
| RI/FS Starts - Federal Facilities | 3 | 2 | 2 | 0 | 0 | |
| RI/FS Starts - Non-NPL Sites | 1 | 1 | 0 | 1 | 0 | D |
| RODs - Non-Federal Facilities | 26 | 9 | 9 | 0 | 0 | |
| RODs - Federal Facilities | 3 | 1 | 1 | 0 | 0 | |
| RD Starts - Non-Federal Facilities | 39 | 8 | 8 | 0 | 0 | |
| RD Starts - Federal Facilities | 3 | 2 | 2 | 0 | 0 | |
| RA Starts - Non-Federal Facilities | 21 | 11 | 9 | 2 | 0 | E |
| RA Starts - Federal Facilities | 1 | 1 | 1 | 0 | 0 | |
| RA OU Completions - Non-Federal Facilities ³ | 17 | 6 | 3 | 2 | 1 | F,J |
| RA OU Completions - Federal Facilities ³ | 1 | 1 | 1 | 0 | 0 | |
| Final RA Completions ³ | 13 | 5 | 5 | 0 | 0 | |
| RD/RA Settlements | 8 | 8 | 6 | 1 | 1 | G,K |
| Removal Action Starts NPL Sites | 5 | 5 | 5 | 0 | 0 | |
| Removal Action Starts Non-NPL Sites | 52 | 15 | 15 | 0 | 0 | |
| Removal Completions | 58 | 15 | 13 | 2 | 0 | H |
| Total | 761 | 156 | 111 | 42 | 3 | |

¹ These items were questioned because they did not meet the SCAP definition.

² These items were questioned because they were claimed in the wrong fiscal year.

³ Although included in the Superfund Annual Report to Congress in prior years, RA completions will not be reported in the FY 1992 report. However, since RA completions are still a major accomplishment category in CERCLIS, we have included them in our report.

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In addition to the 45 accomplishments that we questioned, we found 8 instances in which Region 5 recorded the wrong accomplishment date in CERCLIS. We accepted these items as valid because we confirmed that the correct accomplishment date was still within fiscal year 1992. We are reporting these instances because they demonstrate inconsistency within the Region in the interpretation of the SCAP definitions.

ACCOMPLISHMENTS CLAIMED WHICH DID NOT MEET THE SCAP DEFINITION

In our sample, 42 cases, in 8 different accomplishment categories, did not meet the SCAP definitions as presented in the 1992 Superfund Program Management Manual. Specifically, we questioned accomplishments because (1) there was no evidence an accomplishment occurred, (2) there was insufficient documentation to support that all the definitional requirements were met or when they were met, (3) ongoing activities were incorrectly counted as separate accomplishments, or (4) accomplishments were unnecessarily performed. The following sections identify each of these cases, the reason(s) we questioned them, and a summary of Region 5's response.

(A) Preliminary Assessment Completions at Non-Federal Facilities

The Region claimed 271 Preliminary Assessment (PA) completions in fiscal year 1992. The SCAP definition for PA completions, including those done under the Environmental Priorities Initiative (EPI), states that an accomplishment may be claimed when the PA report is reviewed and approved by the Region. We sampled 30 of these for our review. We questioned 22 of the 30 accomplishments because they did not fully meet the SCAP definition. Eighteen of these 22 PAs were done through the EPI program by Region 5's Office of Resource Conservation and Recovery Act (Office of RCRA). Specifically, although PA reports were completed for all 22 locations (see Exhibit A), the Region could not provide evidence that the reports were reviewed and approved. As a result, we could not verify that these accomplishments were completed on the dates claimed in CERCLIS or that they occurred in fiscal year 1992.

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In its response to our draft report, the Region stated that the Office of RCRA performs the review and approval of EPI PAs. However, there is no form or initialling of individual reports to document approval. The Region 5 Site Assessment Section (SAS), therefore, claimed these accomplishments using dates provided by the Office of RCRA, an Office of RCRA contractor, and/or the PA report. SAS officials acknowledged that, as a result, the PA accomplishments may have been inconsistently claimed. The Region plans to change CERCLIS for the 18 EPI PAs questioned by consistently using the dates in an Office of RCRA tracking report. The SAS also acknowledged the need to establish a standard approval procedure for use in the future.

Regarding the other four PAs we questioned, Region 5 stated that it would continue to search its files for documentation of approval. If none is found, the Region intends to "recreate" the approval documents based on existing files and documents. We disagree with the Region's intention to recreate missing approval documents. Creating documents after-the-fact, without a supportable basis, does not strengthen the validity of questioned accomplishments. The Region should focus its attention on ensuring that documentation exists to support future accomplishments claimed.

(B) Site Inspection Completions at Non-Federal Facilities

Region 5 claimed 217 Site Inspection (SI) completions at non-Federal facilities for fiscal year 1992. The SCAP definition states that an SI is complete when an SI report has been received from the EPA contractor or the State and reviewed and approved by the Region. We sampled 26 of these for our review. We questioned eight accomplishments because they did not meet the SCAP definition. Specifically, for three of the accomplishments claimed, the Region had no evidence that the SI report had been reviewed and approved. For another accomplishment the Region had no evidence that an SI was completed. In addition, the Region completed one SI unnecessarily and claimed three other accomplishments based upon inadequate SI reports.

The Region claimed SI completions for *A.E. Staley Manufacturing (1)* and *Dead Creek Segments C-F (2)* on September 30, 1992. Although we obtained copies of SI reports from Region 5, we found no evidence that the SI

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reports for these two sites had been reviewed and approved by EPA. The Region also claimed an SI completion for *Neil Kropp Oil (3)* on September 30, 1992. Although the Region provided a copy of the SI report and an approval form, it did not contain an approval date. We questioned these three accomplishments because we could not verify that they occurred on the dates claimed in CERCLIS or that they occurred in fiscal year 1992.

The Region, in its response to the draft report, acknowledged that it could not locate approval documents for these accomplishments. The Region stated that if supporting documentation could not be located, it would "recreate" approval documents based on existing files and documents. We disagree with the Region's intention to recreate missing approval documents. Creating documents after-the-fact, without a supportable basis, does not strengthen the validity of questioned accomplishments. The Region should focus its attention on ensuring that documentation exists to support future accomplishments claimed.

Region 5 claimed an SI completion for *Bastian Plating Company, Inc. (4)* on November 26, 1991. However, the Region could not provide an SI report or documentation of review and approval. In addition, the PA report for Bastian Plating recommended "no further action." Therefore, an SI was unnecessary.

In its response to our draft report, the Region stated that this SI was done by EPA Headquarters as part of a pilot study. As a result, Headquarters has the relevant documents. EPA Headquarters informed the Region of the completion, and the Region entered it into CERCLIS. Although the Region stated that it had requested documentation from EPA Headquarters to support this accomplishment, it could not explain why an SI was done after the PA recommended "no further action".

Region 5 claimed an SI completion for *Argo Tech TRW Inc. (5)* on September 16, 1992. A PA was done in 1990 by the Ohio Environmental Protection Agency for the Region 5 Site Assessment Section. The PA report designated the site "no further action" because the facility was already regulated under RCRA. However, the Region designated the site as a "low" priority for an SI in CERCLIS. According to the Region, the SI was initiated based on this "low" rating. We questioned this accomplishment because the correct PA

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designation was "no further action". Therefore, the Region should not have conducted an SI.

In its response to our draft report, the Region agreed that the file documentation did not support the "low" priority rating in CERCLIS.

In addition, while the SI at this site was being conducted for the Site Assessment Section, a second PA was being done by the Office of RCRA. According to the Site Assessment Section, it was unaware that the Office of RCRA was performing another PA. The Office of RCRA PA was also designated "no further action." This demonstrates a lack of coordination between the Site Assessment Section and the Office of RCRA resulting in duplicated efforts.

The Region acknowledged in its response to our draft report that improved communications between the Office of RCRA and the Site Assessment Section would prevent these types of duplicate efforts. Region 5 agreed that in the future the Site Assessment Section would request from the Office of RCRA a listing of all sites requiring a PA and SI for a given year.

The Region claimed SI completions for *Kolbe & Kolbe Millwork (6)*, *Lancaster Tire Fire (7)*, and *Elkhorn Metal Finishers (8)* as follows:

| | |
|--------------------------|--------------------|
| Kolbe & Kolbe Millwork | September 30, 1992 |
| Lancaster Tire Fire Site | September 28, 1992 |
| Elkhorn Metal Finishers | December 26, 1991 |

Region 5 claimed accomplishments for these sites although the SI reports did not meet the Region's minimum standards. According to Region 5 guidance, SI packages receiving less than 80 points (maximum score = 100) or missing certain elements should be rejected. The SI report for Kolbe & Kolbe Millwork received a score of 70. It contained no justification for the site disposition decision, an incomplete site description, and no scoresheets evaluating migration pathways. The report for Lancaster Tire Fire Site received a 78. The SI form and well logs were missing from this report. The Elkhorn Metal Finishers SI report received a 75. It contained no site background information. Based on its own guidance, the Region should not have approved these

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SI reports. Thus, these site inspections did not meet the SCAP definition on the dates claimed.

In its response to our draft report, Region 5 stated that the guidance on review and approval was developed within the Region as a means to improve and standardize documents from states and contractors. The Region stated that the questioned reports were complete and sufficient for claiming SI completions because the missing information was not decisional. The Region acknowledged that its internal approval form and scoring system needed to be reviewed to ensure they correctly reflect the importance of each section.

We continue to conclude that these three SI reports should not have been approved. We disagree with the Region's position that the reports contained all necessary decisional information. Information on migration pathways (Kolbe), well logs (Lancaster), and site background (Elkhorn) are all areas specifically identified for evaluation in the regional guidance. In fact, the areas of migration pathways and site background are each worth 25 percent of the total score. We, therefore, conclude that an inadequacy in these areas significantly weakens the overall report.

We found additional problems in our review of the accomplishments claimed for Kolbe & Kolbe and Elkhorn Metal Finishers:

The Region received the SI reports for Kolbe & Kolbe and four other sites (not included in our sample) from the State of Wisconsin on September 30, 1992. SI accomplishments were claimed on that same date for all five sites. It is unlikely the Region was able to perform a thorough review of these reports before claiming the accomplishments. Region 5 explained that States often submit the bulk of the SI reports during September because most of the sampling fieldwork must be done during the summer months. Region 5 does a quick review of the reports in order to claim these accomplishments and meet its commitments for the fiscal year. The reports are later given a more thorough review at which time they are scored. It is not appropriate for Region 5 to accept reports and claim accomplishments before the reports are thoroughly reviewed and scored.

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The Region approved the draft SI report for Elkhorn Metal Finishers on December 26, 1991. The Site Assessment Manager stated that the final report was not received until the end of March 1993. The Region is permitted to approve a draft SI report provided only minor editorial changes are needed. In such cases, EPA staff will either make the changes or have the contractor or State submit corrected pages. In this instance, it took over a year to receive a final report. This long delay, in addition to the low score the draft received when originally reviewed, leads us to conclude that more than minor editorial changes were needed. Therefore, claiming a completion before a final report was submitted was not appropriate.

The Region did not address these additional problem areas in its response to our draft report.

(C) SI Completions at Federal Facilities

Region 5 claimed 12 SI completions at Federal facilities in fiscal year 1992. As discussed in the previous section, the SCAP definition states that an SI is complete when the Region has reviewed and approved the SI report. We sampled four of these for our review. We questioned all four accomplishments because they did not meet the SCAP definition. Two sites did not have SI reports, and none of the sites had documented reviews and approvals.

Region 5 claimed SI completions for *Wurtsmith Air Force Base (1)*, *Chanute Air Force Base (2)*, *Glenview Naval Air Station (3)*, and *KI Sawyer Air Force Base (4)* as follows:

| | |
|----------------------------|------------------|
| Wurtsmith Air Force Base | January 20, 1992 |
| Chanute Air Force Base | April 20, 1992 |
| Glenview Naval Air Station | June 1, 1992 |
| KI Sawyer Air Force Base | March 2, 1992 |

Collection of information for Federal facility SIs is the responsibility of the Federal agencies. EPA's role is to review the submitted information and place necessary sites on the National Priorities List (NPL). Federal agencies often submit information in unfamiliar formats or in multiple

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volumes, and SI reports may not mirror the standard SI format. EPA must sort through the information to determine if SI equivalent information is contained.

For Glenview Naval Air Station and KI Sawyer Air Force Base, the Region provided reports, but could not provide evidence that the reports had been reviewed or approved. In fact, the SI report for KI Sawyer Air Force Base was not completed until after Region 5 claimed the SI accomplishment. In the absence of documentation of review and approval, we could not verify that the accomplishments occurred on the dates claimed in CERCLIS.

For Wurtsmith Air Force Base and Chanute Air Force Base, the Region could not provide reports or documentation of Regional review and approval. Region 5 hired a contractor to review the documents submitted by other Federal agencies and determine when information equivalent to an SI report was available. The Region provided us a copy of the Statement of Work for this contract. It also provided a letter from the contractor listing the dates which represented when the contractor assigned the facilities for technical review or for Hazard Ranking System package preparation. A note on the letter from the Site Assessment Manager instructed that these dates be entered into CERCLIS for SI approval. However, the Region could not provide the SI equivalent document or documents used to claim the accomplishment. We questioned these accomplishments because the Region could not provide evidence that they occurred or when they occurred.

The Region's response to the draft report recognizes that the letter from the contractor does not provide adequate documentation for each SI. The Region stated that it would continue to search its files for documentation of approval in these cases. If none is found, the Region intends to "recreate" the approval documents based on existing files and documents. We disagree with the Region's intention to recreate missing approval documents. Creating documents after-the-fact, without a supportable basis, does not strengthen the validity of questioned accomplishments. The Region should focus its attention on ensuring that documentation exists to support future accomplishments claimed.

In addition to the four accomplishments in our sample, the Region claimed eight other SI completions in fiscal year 1992 based on the same letter from the EPA contractor. Since we

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were unable to verify that the Region reviewed and approved the four SIs in our sample, it is likely there is no evidence that the other eight Federal facility SIs were reviewed and approved.

(D) RI/FS Starts at Non-NPL Sites

Region 5 claimed one Remedial Investigation/Feasibility Study (RI/FS) Start at a non-NPL site in fiscal year 1992. The SCAP definition states that an RI/FS start can be claimed on the date the Administrative Order on Consent is completed. We questioned this accomplishment because it had actually occurred in a previous fiscal year and was correctly claimed at that time.

Region 5 claimed an RI/FS start for *Union Carbide (1)* on August 3, 1992. The Administrative Order for this site was completed on June 6, 1991, and the Region recorded an accomplishment on that date. However, according to the Remedial Response Section Chief, sometime during fiscal year 1992 the RI/FS start date was changed in CERCLIS to August 3, 1992. As a result, Region 5 claimed two RI/FS starts; one in fiscal year 1991 and another in fiscal year 1992. Region 5 met the SCAP definition for an RI/FS start in fiscal year 1991. We questioned this because no accomplishment occurred in fiscal year 1992.

The Region stated that the accomplishment date was incorrectly changed due to an administrative error. It has corrected the date in CERCLIS to reflect the original fiscal year 1991 accomplishment.

(E) RA Starts at Non-Federal Facilities

In fiscal year 1992, the Region claimed a total of 21 Remedial Action (RA) starts at non-Federal facilities. We sampled 11 of these for our review. We questioned two instances because the accomplishments claimed actually represented a change from State to Federal oversight of ongoing cleanups by a potentially responsible party (PRP). Changes in oversight (i.e., takeovers) do not constitute new accomplishments.

The *Washington County Landfill (1 & 2)* consists of two operable units. Operable Unit 1 was a containment remedy

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consisting of a ground water gradient control system, an air stripping system, and monitoring wells. Operable Unit 2 provided an alternate water supply to ten affected residences.

The PRPs began cleanup of the site under a State of Minnesota order. This order expired before cleanup work was completed. On January 16, 1992, Region 5 issued a Unilateral Administrative Order (UAO) to the PRPs to continue the work they had been performing under the State order. No new actions were required under EPA's order.

The Region claimed two RA starts (one for Operable Unit 1 and one for Operable Unit 2) on the date EPA issued the UAO. Since the order was for continuation of work already in progress, and no additional work began at that time, Region 5 should not have claimed these accomplishments. The Region was correct in entering the information into WasteLAN, in order to show the change in oversight. However, the Region should have coded the starts as "takeovers", so that they would not be counted as separate accomplishments.

In its response to the draft report, Region 5 agreed that the takeover was not properly coded and agreed to correct the information in CERCLIS. In addition to these two accomplishments, Region 5 incorrectly claimed three other accomplishments for this site. These are discussed in the following section.

(F) RA Operable Unit Completions at Non-Federal Facilities

In fiscal year 1992, Region 5 claimed 17 RA Operable Unit completions at non-Federal facilities. The SCAP definition states that a completion should be claimed when the Region approves the RA report. We sampled six of these for our review. We questioned two accomplishments. In the first instance the accomplishment claimed actually represented a change from State to Federal oversight of ongoing PRP cleanups. Changes in oversight (i.e., takeovers) do not constitute new accomplishments. In the second instance, the accomplishment did not meet the SCAP definition.

The Washington County Landfill consists of two operable units. Operable Unit 1 was a containment remedy consisting of a ground water gradient control system, an air stripping

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system, and monitoring wells. Operable Unit 2 provided an alternate water supply to ten affected residences.

The PRPs began cleanup of the site under a State of Minnesota order. This order expired before cleanup work was completed. On January 16, 1992, Region 5 issued a UAO to the PRPs to continue the work they had been performing under the State order. No new actions were required under EPA's order.

Region 5 claimed a State-enforcement lead RA Operable Unit completion for *Washington County Landfill Operable Unit 1 (1)* on the date EPA issued the UAO. Although not in our sample, Region 5 also claimed a State-enforcement lead RA Operable Unit completion for Operable Unit 2 at this same time. However, the remedial action was not complete for either Operable Unit 1 or Operable Unit 2 at this time. The same PRPs were continuing the same work (operating the containment remedy). The Region was correct in entering the information into WasteLAN, in order to show the change in oversight. However, the Region should have coded the completions as "takeovers", so that they would not be counted as accomplishments.

In its response to the draft report, Region 5 agreed that the takeovers were not properly coded and agreed to correct the information in CERCLIS.

Region 5 claimed a Federal-enforcement lead RA Operable Unit completion for *Washington County Landfill Operable Unit 2 (2)* on September 30, 1992, the date the Acting Director of Waste Management Division signed the Preliminary Close Out Report. The responsible parties submitted an RA report to EPA on September 25, 1992 covering Operable Unit 2, but the Region did not approve the report. We questioned this because no accomplishment occurred on the date claimed.

The Region, in its response to the draft, agreed that the accomplishment should not have been claimed on September 30, 1992. The Region agreed to approve the RA Report consistent with present guidance.

(G) RD/RA Settlements

In fiscal year 1992, Region 5 claimed eight Remedial Design/Remedial Action (RD/RA) settlements. The SCAP definition states that an RD/RA settlement can be claimed for

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a UAO (in which the responsible parties are in compliance) on the date the responsible parties provide notice of their intent to comply with the order. We sampled all eight of these for our review. We questioned one because an accomplishment did not occur.

EPA issued a UAO for *Thermo-Chem (1)* for RD/RA on May 6, 1992. Region 5 claimed an RD/RA settlement on that date. The responsible parties did submit a "Notice of Intent to Comply" on June 10, 1992, but Region 5 found it unacceptable. On September 25, 1992, Region 5 signed an Interagency Agreement (IAG) with the U.S. Army Corps of Engineers to begin the remedial design as a Fund-lead. Thus, EPA and the PRPs never actually reached a settlement, and an accomplishment did not occur.

Region 5 agreed in its response to the draft that an RD/RA Settlement was not reached and removed this accomplishment from CERCLIS.

(H) Removal Completions

The Region claimed a total of 58 Removal Completions in fiscal year 1992. The SCAP definition states that a fund-lead removal completion can be claimed when all items in the Action Memorandum are complete. We sampled 15 of these for our review. We questioned two of these accomplishments. In the first instance, the accomplishment claimed actually represented a change from a fund-lead to a PRP-lead removal. Changes in lead (i.e., takeovers) do not constitute new accomplishments. In the second instance, we found no evidence that an accomplishment occurred.

The Region claimed a fund-lead removal completion for *Reliable Equipment (1)* on August 3, 1992. This was the date the PRP began removal work at the site. Region 5 issued an Action Memorandum in fiscal year 1992 to begin a fund-lead removal at this site. An EPA contractor was mobilized to the site, but no removal work actually began. Instead, Region 5 reached an agreement with the PRP, who began the removal. At that point, the Region claimed a fund-lead removal completion. The Region was correct in entering the information into WasteLAN, in order to show the takeover by the PRPs. However, the Region should have coded the fund-lead completion as a "takeover" so that it was not counted as an accomplishment.

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In addition to the fund-lead removal completion accomplishment in our sample, Region 5 incorrectly claimed another fiscal year 1992 accomplishment for this site that was not in our sample. The Region counted a PRP-lead removal start on August 3, 1992. This was the date the PRP took over work on the site. In this case, as in the case above, the Region was correct in entering the information into WasteLAN, but it should have coded the entry as a takeover, so it was not counted as an accomplishment.

The Region, in its response to the draft report, agreed that the takeover was not correctly coded and stated that it has corrected the information in CERCLIS. As a result, these two instances will no longer be shown as separate accomplishments.

On May 31, 1992, Region 5 claimed a removal completion for *Oconomowoc Electroplating Company (2)*. According to the Region, two separate activities were completed: a removal and a Remedial Action using Removal Authorities, or "removal". From our review of the file documentation, we could not distinguish between the two separate actions. We also could find no documentation to support the claim that a removal action was completed on May 31, 1992. Therefore, we questioned this accomplishment.

In its response, the Region stated that the SCAP definition does not require specific documentation, but the determination of removal completion is left to the On-Scene Coordinator. However, our review of the Pollution Reports did not show that any work had been completed or that the On-Scene Coordinator had determined work was complete. Rather, the Pollution Report indicates that no work was conducted on May 31, 1992, and removal work continued after that date. Further, while the Region maintained that no documentation is required by the definition, it is common practice for Pollution Reports to document site activities, including the date work is completed. Thus, if a removal was completed on May 31, 1992, we would expect that completion to be reflected in the Pollution Reports.

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ACCOMPLISHMENTS CLAIMED IN FISCAL YEAR 1992, BUT OCCURRING IN OTHER FISCAL YEARS

Three of the accomplishments in our sample were not achieved in fiscal year 1992. These consisted of an RI/FS start, an RA Operable Unit completion, and an RD/RA settlement.

(I) RI/FS Starts at Non-Federal Facilities

In fiscal year 1992, the Region claimed a total of 10 RI/FS starts at non-Federal facilities. The SCAP definition states that a Fund financed RI/FS start should be claimed when the Contracting Officer signs a contract modification for the RI/FS. We sampled six of these for our review. We questioned one accomplishment because it was actually accomplished in fiscal year 1990.

Region 5 claimed a subsequent RI/FS start¹ for *Ott/Story/Cordova Operable Unit 3 (1)* on March 13, 1992. The Region claimed this accomplishment when it tasked the EPA lab at Corvallis to test some soil samples. However, this testing was a small part of a feasibility study the Region was conducting for Operable Unit 3. The Contracting Officer signed the contract modification for the Operable Unit 3 Feasibility Study on September 19, 1990. Region 5 should have claimed this RI/FS subsequent start on that date. Thus, this accomplishment was claimed in the wrong fiscal year.

In its response to the draft report, the Region agreed that it used the incorrect date in claiming this accomplishment. The Region stated that it has changed the date in CERCLIS to reflect the date the Contracting Officer signed the contract modification.

(J) RA Operable Unit Completion at Non-Federal Facility

In fiscal year 1992, Region 5 claimed 17 RA Operable Unit Completions at non-Federal facilities. The SCAP definition states that an Operable Unit Completion should be claimed when the Region approves the RA report submitted by the party performing the remedial action (contractor, state,

¹ A subsequent RI/FS is any RI/FS that begins after the first one at a site.

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responsible parties, etc.). We sampled six of these for our review. We questioned one accomplishment because it was not completed until fiscal year 1993.

Region 5 claimed an RA Operable Unit Completion for *Johns Manville (1)* on December 31, 1991, the date that the Regional Administrator signed the Site Close Out Report. The RA report for this site was submitted on December 9, 1992. The EPA Remedial Project Manager sent a letter approving the report on February 9, 1993. Therefore, the Region did not meet the SCAP definition for an RA Operable Unit Completion until fiscal year 1993. As a result, Region 5 should not have claimed this accomplishment in fiscal year 1992.

Region 5, in its response to the draft report, agreed that the accomplishment should not have been claimed in fiscal year 1992. In a subsequent discussion, Region 5 officials stated that they will correct this accomplishment in CERCLIS.

(K) RD/RA Settlements

In fiscal year 1992, Region 5 claimed eight RD/RA Settlements. The SCAP definition states that a UAO (in which the responsible parties are in compliance) can be claimed as an RD/RA Settlement on the date the responsible parties provide EPA notice of their intent to comply with the order. We sampled all eight for our review. We questioned one accomplishment because it was not completed until fiscal year 1993.

The Region claimed an RD/RA settlement for *Berlin & Farro (1)* on September 30, 1992. In this case, Region 5 issued a UAO for the PRPs to conduct the RD/RA on September 24, 1992. The responsible parties provided notice of intent to comply on November 23, 1992. Therefore, the Region did not meet the SCAP definition for an RD/RA settlement until fiscal year 1993. As a result, Region 5 should not have claimed this accomplishment in fiscal year 1992.

In its response to the draft report, the Region agreed that November 23, 1992, is the correct accomplishment date. The Region stated that it has changed CERCLIS to claim the accomplishment in the correct fiscal year.

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INCONSISTENT APPLICATION OF SCAP DEFINITIONS

We found eight accomplishments for which Region 5 did not record the correct date in CERCLIS according to the SCAP definition. However, we accepted these as valid accomplishments because we were able to confirm that the correct accomplishment date was still within fiscal year 1992.

| | Site Name | Accomplishment Type | Date Claimed | Correct Date |
|---|--------------------------|-----------------------|--------------|--------------|
| 1 | Latimer Road Landfill | SI Completion | 06/10/92 | 08/25/92 |
| 2 | Chem-Central | RD/RA Settlement | 03/31/92 | 04/07/92 |
| 3 | Main Street Well Field | RD/RA Settlement | 02/21/92 | 03/30/92 |
| 4 | Organic Chemical Inc | RD/RA Settlement | 01/03/92 | 02/11/92 |
| 5 | Verona Well Field | RD/RA Settlement | 03/04/92 | 06/08/92 |
| 6 | OK Marketing | Removal Action Start | 04/24/92 | 07/08/92 |
| 7 | Waukegan Paint & Lacquer | Removal Action Start | 03/26/92 | 03/31/92 |
| 8 | Fultz Landfill | Remedial Design Start | 06/24/92 | 09/11/92 |

For the SI Completion, the Region did not use the date the SI report was reviewed and approved, as required by the SCAP definition. The Region could not explain why the June 10th date was used.

For the four RD/RA Settlements, Region 5 did not use the date that the PRPs provided EPA with their "notice of intent to comply". For the two Removal Action starts, Region 5 did not use the date that on-site activity actually began, as required by the SCAP definitions.

For the Remedial Design (RD) Start, Region 5 did not use the date the contracting officer signed a contract modification for remedial design. Instead, the Region used the date the contracting officer signed a modification for pre-design services.

We are reporting these instances because they demonstrate inconsistency within the Region in the interpretation of the SCAP definitions. Region 5 did use the correct date, according to the SCAP definition, on other SI Completions, RD/RA Settlements, Removal Starts, and RD Starts in our sample. Although these examples did not impact the accuracy of total claimed accomplishments for fiscal year 1992, the

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use of incorrect dates for accomplishments occurring near the end or beginning of a fiscal year could distort future accomplishment reports.

The Region did not address this section in its response to our draft report.

SCAP DEFINITIONS CONTRIBUTE TO REPORTING PROBLEMS

The SCAP definitions themselves have been a cause of CERCLIS reporting problems in Region 5. Some definitions do not specify how an accomplishment is to be supported; others are not specific or leave room for differing interpretations; others may not accurately reflect site progress. As a result, Region 5 may not consistently claim Superfund accomplishments. In addition, differences of interpretation in definitions made it difficult or impractical for the OIG to validate some accomplishments.

Definitions for EPA-lead RI/FS Starts, PRP-lead Removal Action Completions, and PRP-lead RA Starts are examples of definition-related problems which we encountered during our review.

EPA-lead RI/FS Start

The definition for an EPA-lead RI/FS start states the accomplishment should be claimed when the Region begins preparation of the workplans. However, this event does not produce a document which would support the date claimed.

For example, Region 5 claimed an RI/FS start for Scrap Processing Company on May 11, 1992. This was the date it obligated funds for an IAG with the U.S. Geological Survey (USGS). The Region used this date because the SCAP definition did not specify a document to use as support.

We accepted this case as a valid fiscal year 1992 accomplishment. Since the IAG was funded in May 1992, it is reasonable to conclude that preparation of the workplan began in fiscal year 1992. Although the date the Region used is not correct (the preparation of the workplan obviously began prior to the obligation of funds for the IAG), we could not determine the exact date work began. As a result, we did not recommend changing the date in CERCLIS.

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Removal Action Completion (PRP-lead)

The definition for a PRP-lead removal completion states that this accomplishment occurs when the Region has certified that the PRPs or their contractors have completed a removal action and fully met the terms of the Administrative Order (AO). In one case in our sample, United Scrap Lead, the Region claimed the completion based on the date the actual removal activities were completed. However, one of the requirements of the AO, submittal of a final report, had not been met. The PRP submitted a report, but the Region rejected it as inadequate. The Region still has not received an acceptable final report.

The Region interprets the SCAP definition to mean that the removal is complete when all of the substantive requirements of the AO (the actual removal activities) have been fulfilled. We agree that the wording of the definition is not clear as to whether completion includes all actions, including administrative requirements (such as final reports) or whether it includes only the removal activity. Claiming the completion when the removal work is completed would more accurately reflect actual site progress.

PRP-lead RA starts

The SCAP definition for RA starts states that, if work is performed by the PRP under the same Consent Decree or Unilateral Administrative Order (UAO) as the RD, credit is given on the date EPA approves the PRP's RD package (i.e., RD Completion). The SCAP definition for an RD Completion is the date that EPA concurs in or approves and accepts the final plans and specifications. For Anderson Development Company, Liquid Disposal, and Rose Township, the Region used the date it gave conditional approval of the PRP's design as the RA start date.

We considered questioning these accomplishments because the Region's approval was not final on the date that the accomplishment was claimed and the Region had not received the final plans and specifications. However, we decided to accept these accomplishments because in each case the Region's conditional approval instructed the PRPs to proceed with the remedial action. Thus, the RD packages were, in fact, approved. The date used by the region to claim these accomplishments did accurately reflect the site activity. However, the Region had not given final approval. This

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definition is not clear as to what "approval" means. It also does not specify what constitutes "final plans". If the PRP has been given the approval to begin the RA, then it seems reasonable to count an RA start.

The lack of a more specific SCAP definition for these three accomplishment categories caused Region 5 and OIG staff to develop their own interpretations for claiming these accomplishments in CERCLIS. Resolving differences in these interpretations made finalizing our audit results difficult. In addition, SCAP definitions which lack adequate detail create a potential for inconsistent interpretation both within Region 5 and among EPA's many regions. In turn, inconsistent interpretation of SCAP definitions may lead to inaccurate CERCLIS data.

INTERNAL CONTROLS PROVIDE A MODERATE RISK OF MISSTATEMENT

We assessed Region 5's internal controls over the input of data into WasteLAN. We concluded that, overall, there is a moderate risk that accomplishments could be materially misstated. As with any decentralized system, the Region's system of data input has a high inherent risk due to the large number of individuals entering data. The larger the number of individuals involved in a process, the greater the risk of differing interpretations and the greater the difficulty in establishing accountability. Region 5 does have some compensating controls in place which help to offset this risk. Most of these controls are geared toward preventing and detecting data entry errors. However, the controls do not ensure Regional consistency in applying the SCAP definitions.

In the Remedial Response Branch, the Remedial Project Managers or the Section Chiefs input data about their sites. As these are the individuals most familiar with what has occurred on a site, there is a low risk that data entry error will occur. The Section Chiefs conduct monthly reviews of CERCLIS printouts, so there is a good chance that if data a Section Chief considered inaccurate were entered, it would be found and corrected.

In the Emergency Response Branch, two individuals are responsible for entering data into WasteLAN. The On-Scene Coordinators themselves do not review the WasteLAN data to

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ensure its accuracy. However, the Section Chief and Branch Chief review quarterly printouts for accuracy.

The Program Management and Information Section has four staff members devoted to ensuring the input quality of SCAP/STARS data and related planning and reporting. The section has several audit tools, including SMARTEch, which it uses to find missing codes and data that could impact the accomplishments reported.

While these controls would likely detect data entry errors, they may not detect errors due to inconsistent interpretation of the SCAP definitions or situations that do not clearly fit into the SCAP definitions. The controls in place rely on the program staff's and supervisor's knowledge and understanding of the definitions. The Region does not have an independent verification or review of supporting documentation for the accomplishments entered into WasteLAN. Thus, the controls in place may not detect errors which result from differing interpretations of the definitions.

Our review of the Region's internal control documentation showed that Region 5 did not identify CERCLIS data input as an event cycle for fiscal year 1992. EPA's Internal Control Guidance defines event cycles as related processes or actions taken to carry out a recurring responsibility, create necessary documentation, and gather and report related data. As CERCLIS is EPA's primary Superfund database, the Region should fully document the internal controls over input into CERCLIS by including it as an event cycle. This will ensure that these internal controls are looked at during risk assessments conducted as part of the Federal Managers' Financial Integrity Act (FMFIA) process.

As we have shown, Region 5 staff do not always consistently interpret the SCAP definitions. Accomplishments were claimed: (1) that did not meet the definition, (2) in the wrong fiscal year, and (3) using the incorrect date. Thus, the risk of misstatement is likely to come from inconsistent applications of the definitions or from definitions which do not cover all situations. The internal controls in place do not cover those situations. Thus, overall there is a moderate risk that the accomplishments for Region 5 could be materially misstated.

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CONCLUSION

Many of the Region 5 fiscal year 1992 Superfund accomplishments were incorrectly claimed or were not adequately supported. This included 42 which did not meet the SCAP definition and 3 which were claimed in the wrong fiscal year. Accomplishments did not meet the SCAP definition because (1) there was no evidence an accomplishment occurred, (2) there was insufficient documentation to support that all the definitional requirements were met or when they were met, (3) ongoing activities were incorrectly counted as separate accomplishments, or (4) accomplishments were unnecessarily performed. In addition, we found some cases in which the Region used the wrong accomplishment date according to the SCAP definition. We accepted those cases when we could determine that the correct accomplishment date had still occurred within fiscal year 1992.

We also found that some of the SCAP definitions need clarification. In these cases, we accepted those accomplishments which we reasonably believe occurred in fiscal year 1992. However, we believe that EPA should revise and clarify these SCAP definitions.

REGION 5 RESPONSE

The Region agreed that it had incorrectly claimed 10 of the 45 accomplishments which we questioned. The Region has taken or agreed to take corrective actions on all of these items.

The Region accepted our reasons for questioning the remaining 35 accomplishments, but continues to believe that it was correct in claiming each of these accomplishments.

The Region also disagrees that inconsistent application of SCAP definitions is a significant problem. Instead, it believes the main reason for errors was unclear, inadequate, or inflexible SCAP definitions.

In response to recommendations made in our draft report, the Region stated that it would

1. Correct CERCLIS dates for all actual errors immediately.

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2. Recreate approval documents, if necessary, for accomplishments questioned because of insufficient supporting documentation.
3. Strengthen existing internal controls by clarifying responsibilities for (a) data entry by the RPM, and (b) review and audit of CERCLIS data by Section Chiefs.
4. Ensure that On-Scene Coordinators, Remedial Project Managers, and their Section Chiefs are represented in work groups tasked to improve SCAP definitions.
5. Will continue to communicate with Headquarters regarding unclear guidance.
6. Notify States to provide the Region with written justification for re-opening "no further action" sites.
7. Include CERCLIS data entry as an event cycle in the Region's internal control documentation to ensure its inclusion in the FMFIA process.

OIG EVALUATION

We agree with the Region that some SCAP definitions are unclear and require clarification. However, we disagree that this reason accounts for most of the accomplishments we questioned. The majority of items we questioned in this report (31 of 45) were questioned because there was no documentation to support that all the requirements of the SCAP definition were met, or that they were met on the dates claimed. In most instances, the Region maintained that all of the activities needed to claim the accomplishment were completed; they were just not documented.

We questioned a large number of items because we could not find evidence of Regional review and approval and nothing supporting the dates claimed. While the definitions do not specify that review and approval must be documented, it is common practice throughout the Agency to document its actions and decisions, including approvals given. Thus, we would expect to see some type of documentation supporting the review and approval, even though the definitions may not specifically require it.

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We agree with most of the planned actions presented by the Region. However, we disagree with the Region's intention to recreate missing documentation to support CERCLIS dates claimed. Creating documents after-the-fact, without a supportable basis, does not strengthen the validity of questioned accomplishments.

RECOMMENDATIONS

The corrective actions proposed by the Region, when implemented, will partially address our findings. In addition to these proposed corrective actions, we recommend that the Regional Administrator, Region 5, direct the Office of Superfund to:

1. Develop and follow standard procedures for documenting and verifying that SCAP definitional requirements are completed and accomplishments are consistently claimed.
2. Ensure proper review and approval of PA and SI reports and document Regional approvals.
3. Work with EPA Headquarters to revise and clarify SCAP definitions, when necessary, to insure consistent recording of Superfund accomplishments in CERCLIS. If appropriate, develop local guidance aimed at insuring consistency in the recording of Region 5 Superfund accomplishments.
4. Refrain from recreating unsupported documentation in an effort to validate accomplishments previously claimed.
5. Establish milestone dates for completion of all corrective actions.

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EXHIBIT A
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PA Completions at Non-Federal Facilities
With No Documented Review and Approval

| | Site Name | Date Claimed |
|----|---------------------------------|--------------|
| 1 | American Railroad Tie Co. | 12/11/91 |
| 2 | Anderson Development Co. | 10/04/91 |
| 3 | Beatreme Foods/Kerry Co. | 08/14/92 |
| 4 | Betz Laboratories | 02/07/92 |
| 5 | Bridgestone/Firestone | 05/15/92 |
| 6 | Dead Creek Segments | 04/15/92 |
| 7 | Delta Regional Landfill | 10/02/91 |
| 8 | General American Transportation | 03/06/92 |
| 9 | Georgia-Pacific Corp. | 03/27/92 |
| 10 | Gerber Products Co. | 08/24/92 |
| 11 | GMC Assembly Division-Norwood | 01/13/92 |
| 12 | Goodyear Tire | 10/04/91 |
| 13 | J.I. Case Company | 12/09/91 |
| 14 | LDR Products Division | 01/17/92 |
| 15 | Morgan Matroc | 02/21/92 |
| 16 | PPG Industries | 06/05/92 |
| 17 | Robinson Foundry | 12/17/91 |
| 18 | Rogers Brothers | 02/18/92 |
| 19 | Standard Products Division | 01/10/92 |
| 20 | Swift Adhesives | 06/12/92 |
| 21 | Van Waters & Rogers | 07/27/92 |
| 22 | Weiss Pre-Staining Co. | 11/26/91 |

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REGION 5 RESPONSE TO THE DRAFT REPORT

**UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION V**

Date: JUL 23 1993

Subject: OIG Draft Audit Report of Region 5 Fiscal Year
1992 Superfund Accomplishments - WMD Response

From: *Richard Walker*
Valdas V. Adamkus
Regional Administrator
Region 5

To: Anthony C. Carrollo
Divisional Inspector General for Audits
Northern Division

Attached please find the comments of staff in the Office of Superfund, Waste Management Division, Region 5, on the Draft Audit Report prepared by your office and transmitted to me on June 9, 1993. The comments address both the findings as well as the recommendations contained in this report. If you have any questions, please address these to Richard Walker, Regional Comptroller.

Attachments

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REGION 5 RESPONSE TO THE DRAFT REPORT

WASTE MANAGEMENT DIVISION'S RESPONSE OIG'S DRAFT AUDIT REPORT ON FY'92 SUPERFUND ACCOMPLISHMENTS

INTRODUCTION

We have reviewed the findings and recommendations of the OIG's June 4, 1993, "Draft Audit Report on Region 5 Fiscal Year 1992 Superfund Accomplishments." Based on these and previous findings, the Region is still considering improvements in the Superfund Comprehensive Accomplishments Plan (SCAP) definitions, and the Comprehensive Environmental Response, Compensation, and Liability Information System (CERCLIS) reporting processes and methods. In our comments on the OIG recommendations, we will discuss the methods that are preferred by the Region to ensure accurate reporting of accomplishments. We will also continue to pursue ideas on how the SCAP definitions and data can be improved and more accurately applied.

During the meeting held on July 8, 1993, each questioned accomplishment was addressed and the overall recommendations and conclusions were discussed. Agreement was reached that the OIG's final recommendations would require the OSF to establish standard procedures for documenting and verifying accomplishments, and for improving internal controls. However, the OIG's final recommendation will not specify the precise methods to be used by the OSF; instead, it will allow the OSF flexibility to make decisions specific to each category of Superfund accomplishments. It was also generally agreed that if: 1) original documents could be located for the accomplishments, 2) the reported accomplishment dates remained the same, and 3) there were no other secondary questions, the accomplishments would not be questioned in the final report. The other, specific agreements that were reached during this meeting will be addressed throughout this response.

The Region disagrees with the reasons for errors as stated in the OIG's principal findings. Page ii of the OIG draft audit report cites the following reasons for errors: 1) inconsistent application of SCAP definitions, 2) misunderstandings or confusion about the definitions themselves or 3) SCAP definitions that did not allow for exceptions or unique situations. The OIG states that "Most of the incorrectly claimed accomplishments that they found were caused by such errors." These reasons were addressed throughout the July 8, 1993, meeting. It was agreed during the meeting that most of the reasons for errors were unclear, inadequate or inflexible SCAP definitions; in large part because they do not require documentation.

The Region wants to make it clear that we disagree with many of the findings contained in the draft report. The chart provided within the OIG document questions a total of 55 accomplishments, an overall error rate of 35%. We have expanded on that chart (see Attachment A) to document that there should be 45 accomplishments questioned, for an overall error rate of 29%.

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Accomplishments Claimed which did not meet the SCAP Definition

General Comment - PA/SIs

The Region 5 Site Assessment Section (SAS) recognizes that the OIG did not find the documents it determined were necessary to verify the claimed accomplishments. However, SAS contends that the accomplishments were claimed in accordance with the SCAP definition.

The SCAP definition for accomplishments states that the review and approval must be conducted, but it does not require this process to be formally documented. The Region has documented approvals, but has not been able to locate these approval documents. As a result, the OIG findings identified the lack of a consistent approval sign-off procedure within SAS. SAS recognizes the need to develop a standardized document certifying approval, which would provide a consistent system by which to review and verify accomplishments. The Region will continue to research its file to obtain the lost approval documents; or if after continued search they cannot be found the Region will recreate the lost approval documents based on existing program site files and supporting documents.

On December 8, 1992, an OERR Directive 9345.0-07, entitled "Standard Document for Remedial Site Assessment Decisions" was issued, and it contains a finalizing form as an attachment. Region 5 SAS is making a completed standard 9100-3 form by the reviewer a requirement with each "Final" document. This will record the basis for site assessment decisions and document the Region's review and approval of each report.

(a) Preliminary Assessment Completions at Non-Federal Facilities

The OIG reported that 22 PA completion accomplishments were still being questioned, since verification of the SCAP definition and appropriateness of the date claimed could not be substantiated. Eighteen of the PA completions were conducted under the Environmental Priorities Initiative (EPI), and the others were normal PAs.

The PA/VSI's conducted under the EPI need an explanation to understand the review and approval process. This is a new initiative in Region 5 and has required interaction between the two Offices. Both the SAS and RCRA are working to improve communications as the work proceeds. The PA, the PA report, and its subsequent review and approval are performed by RCRA staff. The PA accomplishment dates claimed by the SAS were provided by RCRA, RCRA's contractor, and/or the PA/VSI report. These dates were not always the same, and it may be that PA/VSI's accomplishments were inconsistently claimed. The SAS met with RCRA personnel, and identified the review and approval process.

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The process is as follows: when the draft PA/VSI is submitted for review, a log sheet is attached indicating the date logged in, to whom it is assigned, due date for review, and signature of person tracking the report. The reviewer pencils comments on the draft report and returns it to the tracking person who mails it to the contractor for revisions. The report is resubmitted as final, and this review is conducted by the tracking person who insures that all comments were incorporated into the final report.

If the report passes this inspection, this person enters the report as final into the computer tracking program. There is no form or initialing of individual reports to document approval. The SAS requested a print-out of this tracking report and will use the dates in the report to claim accomplishments for the 18 PA/VSIs and will make the appropriate corrections to CERCLIS. As a result of the OIG questions, the SAS recognizes that the current approval system utilized by RCRA may not be compatible with the approval procedure to be established. Measures will be taken to reconcile the process.

Three of the 22 accomplishments that had other inadequacies:

As agreed to at the July 8, 1993, meeting, the other inadequacies cited on Weiss Pre-Staining, Dead Creek Segments C-F, and Robinson Foundry have been explained to the OIG's satisfaction and will not be included in the final audit report.

(B) Site Inspection Completions at Non-Federal Facilities

A. E. Staley Manufacturing, Neil Kropp Oil, and Dead Creek Segments C-F were reviewed and approved by the Region prior to entry into CERCLIS. However, the Region has not been able to locate these documents, so they are apparently lost. The Region will continue to research its file to obtain the lost approval documents; or if after continued search they cannot be found the Region will recreate the lost approval documents based on existing program site files and supporting documents.

The approval form for Neil Kropp Oil does not have a date by the reviewer's signature and has a date of October 14, 1992, at the top of the paper. The October 14, 1992, date is not the SI approval date, but is the date that staff approved a change for priority designation requested by the State. The Region upholds its position that the SI was approved on September 30, 1992, even though that date is not on the approval form. The Region is currently researching its files and is confident that the program site files and supporting documents will substantiate the September 30, 1992, date.

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Bastian Plating Company:

This report was completed as part of the PA/SI study conducted by Headquarters (See Attachment B). The study experimented with the reporting format that was to be used after the approval of the revised Hazard Ranking System. Headquarters was the lead on the study, and therefore has the relevant documents. The Region was informed of the Bastian Plating Company PA completion, and entered it into CERCLIS. The Region requested documentation from Headquarters for this accomplishment, but has not received documentation to date.

Chicago Drum:

Per the July 8, 1993, meeting between the Region and OIG, this site will not be included in the final audit report.

Hickory Mobile Home Park, Grant Township 3M Dump and Timken Company:

Per the July 8, 1993, meeting between the Region and OIG, the above-mentioned sites will not be included in the final audit report.

Argo Tech TFW Inc.:

The Region tasked a site inspection for this site believing the PA to be designated a low priority, which is in CERCLIS. However, file documentation does not support the CERCLIS designation. Meanwhile, the RCRA program was proceeding with the PA/VSI, unbeknownst to the SAS. The PA/VSI resulted in the PA2 listing on February 7, 1992. It took several months before RCRA submitted the report to Site Assessment for data entry. The review of the CERCLIS entry shows that this particular facility's PA/VSI was not notated in CERCLIS until August 1992, several months prior to completion of the "SEA" memo for the site inspection. The request for a site inspection was tasked quite a few months prior to the initiation of the actual inspection. Improvements in communication between the RCRA program and the SAS would prevent these types of duplicative efforts. The SAS will request a detailed listing of all sites requiring a PA/VSI for a given year.

Kolbe & Kolbe Millwork, Lancaster Tire Fire Site, Elkhorn Metal Finishers:

The OIG indicated that the scores on the site inspection reports were below the acceptable score and, therefore, should not have been reported as accomplishments until the revised reports were submitted. The approval forms were developed in the Region and were a means for improving and standardizing documents from the

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states and the contractors. It is the Region's opinion that the reports in question were complete and sufficient for documenting SI completions. The information missing in the reports, such as site background, well logs, transmittal memos, etc. were not decisional information on the score and recommendations for these sites. The States and contractors are required to make the corrections, but it is a low priority. The Region was able to evaluate the reports and determine a CERCLIS designation, and therefore are counted as accomplishments. The Region will review its internal approval form and scoring determinations to more correctly reflect the importance of each section.

The attached chart shows that the OIG questioned twelve of the SI Completions at Non-Federal Facilities, and the Region questions eight primarily due to our inability to locate the applicable approval forms.

Although the Region has not been able to locate these approval documents, we believe the CERCLIS dates are correct and should remain the same. The Region will continue to research its file to obtain the lost approval documents; or if after continued search they cannot be found the Region will recreate the lost approval documents based on existing program site files and supporting documents.

(C) SI Completions at Federal Facilities

In the absence of official SCAP definitions for SI completions at Federal facilities, and in needing to document site work at Federal facilities, the SCAP definition for Non-Federal Facility SI completions and other policies were used to document this SI.

The OIG commented that the Region did not meet the SCAP definition for acceptance of documentation for SI completions, i.e. review and approval. The Federal Facilities Site Assessment programs were recently initiated and thus do not necessarily submit SI reports that mirror the EPA preferred outline. Please refer to the March 9, 1993, memo (See Attachment B) from Henry Longest, previously supplied along with the procedures used here in Region 5 and other Regions. The Region recognizes that the letter from the contractor with the completion dates with the concurrence of approval by EPA does not provide adequate documentation for each site inspection. The Region will continue to research its file to obtain the lost approval documents; or if after continued search they cannot be found the Region will recreate the lost approval documents based on existing program site files and supporting documents.

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(D) RI/FS Starts at Non-Federal Facilities

Scrap Processing:

Per the July 8, 1993, meeting between the Region and OIG, this site will not be included in the final audit report.

(E) RI/FS at Non-HPL Sites

Union Carbide Corporation Site B Landfill:

The OIG found that the Region claimed two accomplishments -- one on June 6, 1991, and the other on August 3, 1992. The FY'92 SCAP definition for an RI/FS start is the Administrative Order on Consent (AOC) completion date. The dates in CERCLIS have been changed to reflect the one AOC completion date of June 6, 1991, and to correct the Region's administrative oversight. Although corrective action was taken by the Region to remedy this finding, it was agreed during the July 8, 1993, meeting that it will still be addressed in the final audit report.

(F) RA Starts at Non-Federal Facilities

(1-3) Anderson Development Company, Liquid Disposal, and Rose Township

Per the July 8, 1993, meeting between the Region and OIG, the OIG accepted the explanation for the three sites in question and agreed that these sites would not be included in the final audit report. It was also agreed that there is a need to work with HQ on improving definitions.

Washington County Landfill (4 & 5):

The OIG questions two RA starts, and claims the Region should have coded the starts as "takeovers," so that they would not be counted as separate accomplishments. To be specific, starts and completes are coded as first, subsequent, final or anomalies in which events are taken over. When an event is coded as a takeover the original WasteLAN event receives credit for the start and the new event receives credit for the completion. These two RA starts should remain as RA starts and will be properly coded so as not to be reported as accomplishments in accordance with the OIG's findings. Although corrective action will be taken by the Region to remedy these findings, it was agreed during the July 8, 1993, meeting that these will still be addressed in the final audit report.

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(G) RA Operable Unit Completions at Non-Federal Facilities

The OIG questions three RA operable unit (OU) completions because they did not meet the SCAP definition.

Washington County Landfill:

The OIG claims, per the SCAP definition, that a RA OU completion should be claimed when the Region approves the RA report, and the Region did not approve the RA report the responsible parties submitted on September 25, 1992.

The Region agrees with the OIG that the September 30, 1992, accomplishment date should not be claimed, as it represents the date the preliminary close-out report was signed. The Remedial Action report submitted September 25, 1992, will be approved consistent with present guidance. Proper coding of the first subsequent start and first subsequent completion flags for both RA OU completions will cause them not show up as accomplishments. Although corrective action will be taken to remedy these findings, it was agreed that it will still be addressed in the final audit report.

Mutting Truck Company:

Per the July 8, 1993, meeting between the Region and OIG this will not be included in the final audit report.

(H) RD/RA Settlements

Thermo-Chem:

The OIG questions the RD/RA settlement accomplishment of May 6, 1992. The Region agrees with the OIG's finding that EPA and the PRPs never actually reached a settlement and, therefore, the accomplishment should not have been claimed. CERCLIS has been corrected to show an accomplishment for the issuance of the UAO only. Although corrective action has been taken to remedy this finding, it was agreed that it will still be addressed in the final audit report.

(I) Removal Completions

Reliable Equipment:

The OIG questions the fund-lead removal completion of August 3, 1992, and coding the takeover by the PRPs. The Region agrees with the OIG findings. This information has been corrected in CERCLIS so that the fund-lead removal will not show as an

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accomplishment on August 3, 1992, as a result of PRP takeover. Although corrective action has been taken to remedy this finding, it was agreed that it will still be addressed in the final audit report.

United Scrap Lead Company:

Per the July 8, 1993, meeting between the Region and OIG, this site will not be included in the final audit report, but will be referenced as a general consistency issue.

Oconomowoc Electroplating Company:

The OIG claims that, according to the Region, two separate activities were completed: a removal and a Remedial Action using Removal Authorities, or "removal," and could not distinguish between the two separate actions. We believe it is obvious these things did happen based on the documentation we provided. We will leave both the Removal and RA in CERCLIS. The OIG also questioned the May 31, 1992, removal completion because they could not find documentation to support the claim. The SCAP definition does not require specific documentation, and the definition states a removal is complete when the conditions specified in the Action Memorandum have been met even if the OSC determines that additional response work may be necessary. The FY'92 SCAP definition required no documentation, but depends entirely upon an OSC determination. However, recognizing the need to improve on our definitions and processes, the Region will recreate the lost documentation based on existing program site files and supporting documents. Per the July 8, 1993, meeting, it was agreed that this finding will still be addressed in the final audit report.

(J) RI/FS Starts at Non-Federal Facilities

Ott/Story/Cordova - Operable Unit 3

The OIG questions the subsequent RI/FS start accomplishment date of March 13, 1992. The SCAP definition states that a fund-financed RI/FS start should be claimed when the Contracting Officer signs a contract modification for the RI/FS. The Region agrees with the OIG findings, and has changed the date in CERCLIS to reflect the date of September 19, 1990, on which the Contracting Officer signed the contract modification. Although corrective action has been taken by the Region to remedy this finding, it was agreed during the July 8, 1993, meeting that it will still be addressed in the final audit report.

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(K) RA Operable Unit Completion at Non-Federal Facility

Johns Mansville:

The OIG questions the accomplishment claimed on December 31, 1991. The SCAP definition states that a RA OU completion should be claimed when the Region approves the RA Report. The Region agrees with the OIG's finding that an accomplishment should not have been claimed in FY'92. Based on supporting documentation the contractor completed all specified work by August 21, 1991, which should have resulted in a RA Report being prepared, but the report wasn't received until December 9, 1992. The Region submitted a letter dated February 9, 1993, approving the RA Report. Per the July 8, 1993, meeting it was agreed that this finding will still be addressed in the final audit report.

(L) RD/RA Settlements

Berlin & Farro:

The OIG questions the RD/RA settlement accomplishment of September 30, 1992. The Region agrees with the OIG's finding that the RD/RA Settlement should not be claimed in FY'92. The PRPs actually provided a Notice of Intent to Comply on November 23, 1992. CERCLIS has been corrected to show an accomplishment for the RD/RA settlement in FY'93. Although corrective action has been taken by the Region to remedy this finding, it was agreed during the July 8, 1993, meeting that it will still be addressed in the final audit report.

WMD Conclusions - Response to Findings

As mentioned in the previous position papers and during the July 8, 1993 meeting, some of these site situations point out occasional problems with the SCAP definitions, because they are occasionally inappropriate as a measure of site progress and do not easily accommodate anomalies or exceptions to the definitions. In general, Region 5 remains aware that SCAP definitions are difficult to develop, given that no two site situations are exactly alike. Region 5 management is committed to working with HQ to improve SCAP definitions to accommodate the unique situations at individual sites, and to provide a more meaningful method of measuring accomplishments. A more direct role by the program management staff, in conjunction with more input from RPMs, OSCs, and other technical staff when developing definitions will also produce greater accuracy and relevancy in Region 5 data.

We think it is important to reiterate that the errors cited in the audit were not the result of lapses in data security, but were the result of occasional misinterpretation of SCAP definitions and/or anomalies and unique situations at sites not

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adequately covered in the SCAP definitions. The Region still finds and agrees that decentralizing the responsibility for data ownership from the Program Management and Information Section to the RPMs and other technical program staff has eliminated the occurrence of data entry errors. Region 5 management will continue to seek improvements, taking the initiative to identify data quality concerns by more direct methods than independent audits.

WMD Conclusions - Response to Recommendations

Item #1 - We will correct the CERCLIS dates for all the actual errors immediately. All questioned accomplishments will be addressed within 30 days of receipt of the final audit report from the OIG, and/or within 30 days of receipt of decisions by U.S. EPA Headquarters.

We agree that a portion of the data identified by the OIG is questionable, but as explained above, about 10 of the 55 questionable accomplishments should now be removed from the final OIG findings and position paper. The inaccuracies in the remaining accomplishments identified by the OIG as questionable resulted in part from misinterpretation of the SCAP definitions. However, the Region believes as discussed during the July 8, 1993, meeting that the primary reasons for the inaccuracies are unclear, inadequate or inflexible SCAP definitions.

Item #2 - We disagree with the OIG's recommendation to
& #3 create a standard form. Creating a standard form to document accomplishments will not provide for improvements. Such a process will merely generate unneeded paperwork and expenditure of staff time. Our concern is that the answers on the form could become "canned" and provide no assurance that the correct document is being referenced according to SCAP definitions. The percentage of questioned accomplishments that the Region counted does not substantiate a need for this level of additional documentation, particularly not for all accomplishments and all Superfund programs. Per the July 8, 1993, meeting the OIG would allow the Region the flexibility to make decisions specific to each category of Superfund accomplishments.

We also believe the solution lies in providing the best automated tools possible. The Program Management and Information Section has four staff members devoted to ensuring the quality of SCAP/STARS data and related planning and reporting. In addition to assisting RPMs when entering data into WasteLAN, they have audit tools

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available. SmartTech is a software program developed to allow staff to run queries of WasteLAN data. In FY'92, it was used extensively to find missing codes and data that might effect accomplishment reporting. The audit capabilities of SmartTech continue to be developed in order to find anomalies in the data.

There are also a number of WasteLAN features that could be used to ensure good quality data. The Remedial Pipeline Project Management (RP2M) system, an alternative system for data entry into WasteLAN, contains definitions and a site-locking feature. We also have a proposal from Argonne National Laboratory Energy System Division to provide studies of the WasteLAN system for Region V. They could be tasked to investigate and recommend solutions to problematic data quality concerns.

We would like to reiterate from our previous response that Region 5 thinks improving the existing internal controls, clarifying established responsibilities for data by the RPMs and reviews and audits by their Section Chiefs, are the most reliable way to ensure the accuracy of data.

We agree that the solution principally lies in strengthening the existing Region 5 internal controls. Our principle internal controls for SCAP data entry are and should continue to be: responsibility for data entry by the RPM; technical reviews of data entry and spot-checking or auditing of documents by the Section Chiefs (first-line supervisors); and continued second and third level reviews by the Office of Superfund (OSF) managers and program management staff.

We also still firmly believe the solution lies in increased training and education and better automated tools for the Region 5 personnel that enter and review the accomplishment data.

- Item #4 - As stated in a previous response, the OSF management will ensure the OSCs, RPMs and their Section Chiefs are represented in workgroups tasked to improve the SCAP definitions. Since the RPMs and their Section Chiefs, are the ones who have the best understanding of how sites progress and the difficulties of getting actual site situations to "fit" the SCAP definitions, their participation with HQ and OSF program management staff in the development of definitions would prove beneficial.

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Item #5 - The Region does and will continue to communicate with Headquarters frequently regarding unclear guidance, and are provided documents on changes or interpretation to the definitions.

Item #6 - Disposition forms that ensure proper review and document Regional approval are already in place.

Item #7 - States have been notified to give the Region written justification with reasons to re-open "no further action" sites.

Item #8 - The Region agrees to comply with this recommendation.

In conclusion, we feel we have fully responded to the findings and recommendations presented in this draft audit report. We have also presented various responses for improving the quality of data in CERCLIS.

If you should have any questions please contact Debra Potter, Chief, Program Management and Information Section who can be reached at 353-6318. In her absence, contact Earlene Rhodes-Gunnell at 353-1247.

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ATTACHMENT A

| SF PROGRAM ACCOMPLISHMENT TYPE | UNIVERSE | SAMPLE | QUESTIONED ACCOMPLISHMENTS | | | |
|--|------------|------------|----------------------------|------------------|---------------------------------|-----------------------------------|
| | | | OIG (count) | OIG (percent) | REGION V U.S. EPA (count) | REGION V U.S. EPA (percent) |
| PRE-REMEDIAL | | | | | | |
| PA Completions - Non-Federal Facilities | 271 | 30 | 22 | 73% | 22 | 73% |
| SI Completions - Non-Federal Facilities | 217 | 26 | 12 | 46% | 8 | 31% |
| SI Completions - Federal Facilities | 12 | 4 | 4 | 100% | 4 | 100% |
| SUBTOTAL | 500 | 60 | 38 | 63% | 34 | 57% |
| REMEDIAL | | | | | | |
| RI/FS Starts - Non-Federal Facilities | 10 | 6 | 2 | 33% | 1 | 17% |
| RI/FS Starts - Federal Facilities | 3 | 2 | 0 | 0% | 0 | 0% |
| RI/FS Starts - Non-NPL Sites | 1 | 1 | 1 | 100% | 1 | 100% |
| RODs - Non-Federal Facilities | 26 | 9 | 0 | 0% | 0 | 0% |
| RODs - Federal Facilities | 3 | 1 | 0 | 0% | 0 | 0% |
| RD Starts - Non-Federal Facilities | 39 | 8 | 0 | 0% | 0 | 0% |
| RD Starts - Federal Facilities | 3 | 2 | 0 | 0% | 0 | 0% |
| RA Starts - Non-Federal Facilities | 21 | 11 | 5 | 45% | 2 | 18% |
| RA Starts - Federal Facilities | 1 | 1 | 0 | 0% | 0 | 0% |
| RA OU Completions - Non-Federal Facilities | 17 | 6 | 4 | 67% | 3 | 50% |
| RA OU Completions - Federal Facilities | 1 | 1 | 0 | 0% | 0 | 0% |
| Final RA Completions | 13 | 5 | 0 | 0% | 0 | 0% |
| RD/RA Settlements | 8 | 8 | 2 | 25% | 2 | 25% |
| SUBTOTAL | 146 | 61 | 14 | 23% | 9 | 15% |
| REMOVALS | | | | | | |
| Removal Action Starts - NPL Sites | 5 | 5 | 0 | 0% | 0 | 0% |
| Removal Action Starts - Non-NPL Sites | 52 | 15 | 0 | 0% | 0 | 0% |
| Removal Completions | 58 | 15 | 3 | 20% | 2 | 13% |
| SUBTOTAL | 115 | 35 | 3 | 9% | 2 | 6% |
| TOTAL | 761 | 156 | 55 | 36% | 45 | 29% |

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ABBREVIATIONS

| | |
|---------|--|
| AO | Administrative Order |
| CERCLIS | Comprehensive Environmental Response, Compensation, and Liability Information System |
| CFO | Chief Financial Officer |
| EPA | Environmental Protection Agency |
| EPI | Environmental Priorities Initiative |
| FMFIA | Federal Managers' Financial Integrity Act |
| IAG | Interagency Agreement |
| NPL | National Priorities List |
| OIG | Office of Inspector General |
| PA | Preliminary Assessment |
| PRP | Potentially Responsible Party |
| RA | Remedial Action |
| RCRA | Resource Conservation and Recovery Act |
| RD | Remedial Design |
| RD/RA | Remedial Design/Remedial Action |
| RI/FS | Remedial Investigation/Feasibility Study |
| SARA | Superfund Amendments and Reauthorization Act |
| SAS | Site Assessment Section |
| SCAP | Superfund Comprehensive Accomplishments Plan |
| SI | Site Inspection |

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ABBREVIATIONS

| | |
|------|---------------------------------|
| UAO | Unilateral Administrative Order |
| USGS | U.S. Geological Survey |

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DISTRIBUTION

Inspector General (A-109)

Assistant Administrator for Solid Waste and Emergency Response (OS-100)

Director, Office of Emergency and Remedial Response (OS-200)

Associate Administrator for Regional Operations (H-1501)

Associate Administrator for Congressional and
Legislative Affairs (A-103)

Associate Administrator for Communication, Education,
and Public Affairs (A-100)

Agency Followup Official (PM-208)
Attention: Assistant Administrator for the Office of
Administration and Resources Management

Agency Followup Coordinator (H-3304)
Attention: Director, Resource Management Division

Headquarters Library (PM-211A)

Regional Administrator, Region 5 (R-19J)

Region 5 Audit Followup Coordinator (MFA-10J)
Attention: Chief, Financial Accounting Section

Region 5 Public Affairs (P-19J)

Region 5 Intergovernmental Relations Officer (R-19J)

Region 5 Library (PL-12J)

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