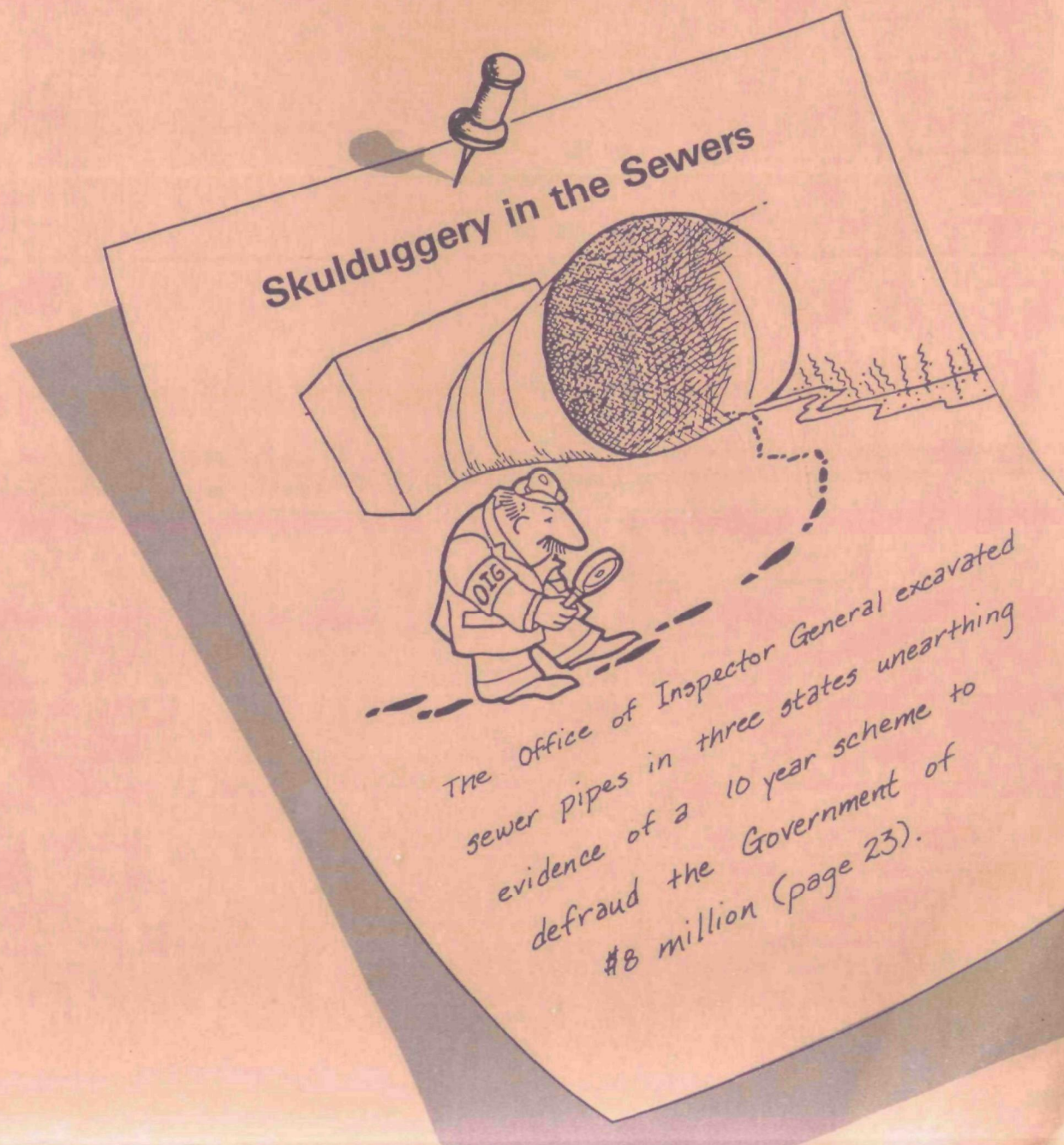




Office of Inspector General Report to The Congress

for the six month period
October 1, 1983 to March 31, 1984
Pursuant to Section 5(b)
of Public Law 95-452






Foreword

In my first full semiannual period as the Inspector General, I concentrated much of my attention on making our Office a more recognized and respected entity in EPA.

By combining additional staff with new technology, deliberate planning and innovative techniques, we have come a long way in improving our own efficiency and effectiveness. During this period we formed a *Fraud Prevention Task Force* to chart the future focus of our prevention and detection efforts; established an ADP unit to provide auditors and investigators with more powerful tools to examine records and data; entered into a Memorandum of Understanding to provide us with independent legal counsel; acquired the personnel security program to assure compliance with national security directives; initiated in-house management assessment reviews; improved our policy manual system; and increased the training of our staff members.

By promoting the independent role of the Office of Inspector General, we are encouraging employees, grantees, and the public to cooperate in preventing, detecting, and reporting instances of wrongdoing to us. During this period we initiated an aggressive awareness campaign concerning the activities of the OIG and the Hotline; assisted the Agency in implementing the Federal Managers' Financial Integrity Act; conducted seminars on preventing bid rigging; and created the Committee on Fraud, Waste and Mismanagement to initiate Agency-wide participation in this effort.

Our initiatives during this 6-month period are beginning to yield noticeable changes in Agency operations and increased interest by Agency officials. I will continue taking actions to improve the operations of the OIG, its visibility and significance to the Agency.


John C. Martin
Inspector General

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Executive Summary

Section I - Significant Problems, Abuses and Recommendations

1. Region Unable To Account For \$2.5 Million In Property

The Denver Regional Office did not devote sufficient resources to effectively manage or control an estimated \$2.5 million of property (page 10).

2. Additional Actions Are Needed To Improve EPA's Internal Controls

Although EPA has made significant progress in a short period, it still needs to do more in developing, implementing, and evaluating the adequacy of internal accounting and administrative controls to comply with OMB Circular A-123 and the Federal Managers' Financial Integrity Act (page 10).

3. EPA Officials Were Not Adhering To Regulations For Reporting Noncompliance

EPA Officials were not adhering to regulations for reporting noncompliance with the effluent discharge standards of the Clean Water Act (page 11).

4. EPA's Permit Issuance Procedures Need Improvement To Ensure Safe Disposal Of Hazardous Waste

Specifications and conditions of a permit issued by EPA for ocean incineration of hazardous waste were changed without public notice or proper authorization (page 11).

5. Bid Rigging And False Claims Chronic In Construction Projects

Many contractors are defrauding the government on EPA construction projects. The OIG has identified a pattern of bid rigging on \$16 million of contracts for wastewater treatment facilities and false claims

of performance on \$8 million of contracts for sewer rehabilitation (page 12).

6. Management And Design Deficiencies Undermine \$25 Million Sewer Project

Poor planning, design, and construction prevented the Malden, West Virginia, sewage treatment system from meeting Federal pollution standards. Financial problems of the grantee may jeopardize the entire project (page 13).

7. Grantee Claims \$1.14 Million In Excessive Costs

Aiken County Public Service Authority, South Carolina, claimed ineligible costs totalling \$1.14 million resulting from improperly administering and controlling three grants for a wastewater treatment system (page 13).

8. Grantee Claims \$768,000 For Reservoir That Won't Hold Water

The Cedar City Corporation, Utah, claimed \$768,000 for the design and construction of an unusable reservoir as part of a \$2.8 million wastewater treatment facility (page 14).

9. Grantee Claims Ineligible Costs In Excess Of \$1 Million Including \$867,000 Previously Disallowed

The Groveland Community Services District, Groveland, California, claimed ineligible costs totalling \$1,054,000 for a wastewater construction grant including \$867,000 that had been previously disallowed, but remained on the grantees records for reimbursement (page 14).

10. Grantee Fails To Control Grant Receipts And Expenditures

The City of Santa Rosa, California, failed to control the use of EPA grant funds by claiming \$702,000 for unnecessary acquisitions of land, construction beyond the scope of the approved wastewater treatment grant project, and income earned by investing grant funds (page 15).

11. Grantee Bills EPA More Than \$700,000 In Excessive Costs While Ignoring Responsibility To Review Claims

Engineers maintaining the records and preparing claims for the Warwick Township Municipal Authority, Litz, Pennsylvania, did not adequately review billings to identify excessive charges or screen claims to eliminate ineligible costs before submitting them to the Authority and EPA for repayment (page 15).

12. Grantee Bills EPA For Purchase Of Excess Land

The Sacramento Regional County Sanitation District claimed \$584,000 of ineligible costs for the purchase of land under a construction grant (page 16).

13. Grantee Claims Costs For Treatment System That Will Not Be Used

The Wheaton Sanitary District, Illinois, claimed the \$325,000 cost of a sludge treatment system that will not be used (page 16).

14. Grantee Claims Cost For Dual Employment Of Inspectors

The grantee claimed costs for two resident inspectors who were simultaneously employed and paid by both the grantee and the grantee's consultant engineer. The inspections made by these inspectors were incomplete (page 16).

15. Extensive Overcharges Identified In Cleanup At Drum Recycling Facility

A half-million dollars in questionable billings followed IT Corporation's cleanup of a pollution emergency. The contractor's inadequate accounting system permitted billings to EPA for ineligible items and made it difficult to identify the actual cost incurred for individual projects (page 17).

16. Atlanta University Misuses \$222,000 of Training Grants

Grants totalling \$222,000 with Atlanta University Center, Inc., for student training in water pollution control were not adequately managed nor used for the intended purposes (page 18).

Section II - Audit Resolution

Despite considerable effort by EPA Officials and OIG staff to resolve audit reports, improvements are needed to assure that Agency responses to audit reports are provided in a timely manner. While the number of unresolved audits declined on an overall basis during this 6-month period, the proportion of audits unresolved after 6 months increased dramatically. In addition, Regional officials issued a final determination on one major audit with substantial costs questioned without discussing their differences with OIG staff. The Inspector General is working closely with the Audit Follow-

up Official to improve procedures as well as the timeliness and adequacy of responses to audit reports. Agency officials sustained \$17.8 million of costs questioned on audit reports and collected \$13.2 million (page 19).

Section III - Prosecutive Actions

During this period, we concentrated much of our effort on closing outstanding investigation cases. We closed 89 cases, a significantly greater number than in previous periods, reducing our inventory of open cases by 40 (18%) (page 22). The Municipal and Industrial Pipe Services, Ltd., (MIPS) defrauded the United States, State and local governments of \$8 million for sewer rehabilitation work, much of which was never done. As a result of our investigation of Municipal and Industrial Pipe Services, Ltd., four persons have been convicted, fined and sentenced (page 23). The OIG continued its investigation of evidence that EPA contractors are rigging bids on wastewater treatment facilities. As of March 31, 1984, a total of 17 guilty pleas were entered. During this period, five individuals or entities pled guilty and received sentences for bid rigging (page 24).

Section IV - Fraud Prevention and Management Improvements

Seminars To Prevent Bid Rigging

To improve the ability of government officials' to detect and prevent bid rigging, EPA's Office of Inspector General worked jointly with the Antitrust Division of the U.S. Department of Justice in developing and presenting seminars titled "Efforts to Prevent Bid Rigging." These seminars were presented to 417 participants including 149 non EPA employees in all ten regions (page 27).

Committee On Fraud, Waste, And Mismanagement Initiated At EPA

The Administrator has expressed his commitment for increasing coordination and participation in the Agency's fraud prevention efforts by establishing an Agency Committee on Fraud, Waste, and Mismanagement. This committee will advise the Administrator on policy matters associated with minimizing occurrences of fraud, waste, and mismanagement in EPA programs and activities (page 28).

OIG Assists EPA In Implementing The Federal Managers' Financial Integrity Act

The Federal Managers' Financial Integrity Act requires that the internal accounting and administrative controls of each Executive Agency be established and that Agencies evaluate their systems of internal control. To help implement the requirements of the Act, the Administrator requested, and the OIG provided the Agency with technical assistance and conducted an independent evaluation of the

Agency's progress in implementing the Act (page 28).

Employee And Public Awareness Activities

Our office used several media to inform the public, EPA grantees, and EPA employees about their responsibility to prevent, detect, and report instances of fraud, waste, or abuse. These included production of the first IG Highlights, EPA Video Monitors, publications, and mailings to State Agencies (page 29).

Hotline Activities

The OIG hotline center received 51 new complaints, processed 141 complaints, and closed 71 complaints during the reporting period. Of the 71 cases closed, 67 were not valid and did not require action while 4 cases resulted in environmental or administrative corrective action (page 29).

Management Improvements

Our office has taken several significant actions to improve its own economy, efficiency, and effectiveness including (1) forming a task force to identify future detection priorities; (2) undertaking a memorandum of understanding creating an Inspector General Division in the Office of General Counsel; (3) establishing an automatic data processing unit; (4) transferring the personnel security program to OIG; (5) providing more training to staff members; (6) expanding and refining the policy issuance system; and (7) conducting management assessment reviews to assure the quality of OIG operations.

Profile of Activities and Results

Audit Operations	Amount October 1, 1983 to March 31, 1984
● Questioned and Set Aside Costs (Costs which are ineligible or lacking support.)	\$157 Million
● Sustained Costs for Recovery and Savings (Costs which EPA management agrees are ineligible and is committed to recover or offset against future payments.)	\$16.4 Million
● Cost Efficiencies or Deobligations (Funds made available by implementing recommendations in OIG Internal and Management audits.)	\$1.4 Million
● EPA Audits Performed by the OIG	223
● EPA Audits Performed By Another Federal Agency, State Auditors or Independent Public Accountants	620
● Audit Reports Resolved (Agreement by Agency officials to take satisfactory corrective action.)	878
Investigative Operations	
● Fines and Recoveries	\$538,366
● Investigation Cases Opened	49
● Investigation Cases Closed	89
● Investigation Cases Pending (3/31/84)	180
● Investigation Cases Referred for Prosecution	23
● Indictments/Convictions of Persons or Firms	16
● Administrative Actions Taken Against EPA Employees	14
Fraud Detection and Prevention Operations	
● Debarments, Suspensions, Voluntary Exclusions and Settlement Agreements (Actions to deny persons or firms from participating in EPA programs or operations because of misconduct or poor performance.)	39
● Hotline Complaints Received	51
● Hotline Complaints Processed and Closed	71
● Proposed Legislation and Regulations Reviewed	34

Establishment of the OIG in EPA - Its Role and Authority

Offices of Inspector General were created by the Inspector General Act of 1978 (P.L. 95-452) to consolidate existing investigative and audit resources in independent organizations headed by Inspectors General. EPA's Office of Inspector General (OIG) was established in January of 1980. As an Agency with a massive public works budget, EPA is vulnerable to various kinds of financial abuses. OIG's role is to review EPA's financial transactions, investigate allegations or evidence of possible criminal and civil violations, and promote economic, efficient and effective operations within the Agency. It is also responsible for reviewing EPA regulations and legislation. The Inspector General for EPA reports directly to the Administrator and has the authority to:

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

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

Organization and Staffing

The Office of Inspector General functions through three major offices, each headed by an Assistant Inspector General. These offices are the: (1) Office of Audit; (2) Office of Investigation; and (3) Office of Management and Technical Assessment. Nationally, there

are five Divisional Inspectors General for Audit and five Divisional Inspectors General for Investigation who direct staffs of auditors and investigators and who report to the appropriate Assistant Inspector General in Headquarters.

Staffing Distribution - FY 84 Ceiling

Office	Headquarters	Field	Total
Inspector General	4		4
Audit	26	133	159
Investigation	8	44	52
Management and Technical Assessment	21		21
Total	59	177	236

Headquarters

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graph TD; IG[Inspector General] --- DIG[Deputy Inspector General]; IG --- OA[Office of Audit]; IG --- OI[Office of Investigations]; IG --- OMTA[Office of Management and Technical Assessment]; OA --- OS[Operations Staff]; OA --- TSS[Technical Services Staff]; OMTA --- TAFPD[Technical Assessment and Fraud Prevention Division]; OMTA --- AMSD[Administrative and Management Services Division];
```

Inspector General
Deputy Inspector General

John C. Martin
Donald E. Kirkendall

Ernest E. Bradley III
Assistant Inspector General

Kenneth A. Konz
Deputy

James O. Rauch
Director

Anna M. Virbick
Director

Office of Audit

Operations Staff

Technical Services Staff

Office of Investigations

Paul E. Olson
Assistant Inspector General

John E. Barden
Deputy

Office of Management and Technical Assessment

Technical Assessment and Fraud Prevention Division

Administrative and Management Services Division

Roscoe R. Davis
Assistant Inspector General

John C. Jones
Director

Edwin N. Canady
Director

Region 1 & 2
Sanford Wolf, Audit
Robert M. Byrnes, Investigation

Region 3
Paul R. Gandolfo, Audit
James J. Hagen, Jr., Investigation

Region 4 & 6
Leslie M. Buie, Audit
Ervin E. Boehl, Investigation (Acting)

Region 5 & 7 (Investigation)
Anthony C. Carrollo, Audit
Vacant, Investigation

Region 7 (Audit), 8, 9, 10
Truman R. Beeler, Audit
Jonathan P. Sweeney, Investigation

Headquarters
Steven A. McNamara,
Internal Audit

Purpose and Requirements of the Office of Inspector General Semiannual Report

The Inspector General Act of 1978 (P.L. 95-452) requires the Inspector General to keep the Administrator and Congress fully and currently informed about problems and deficiencies in the Agency's operations and the necessity for and progress of corrective action. The Act further specifies that semiannual reports will be provided to the Administrator by April 30, and October 31, and to Congress 30 days later.

The Administrator may transmit comments to Congress along with the report, but may not change any part of the report. The specific reporting requirements prescribed in the Inspector General Act of 1978 are listed below. Also, included are additional requirements resulting from Senate Report No. 96-829 on the Supplemental Appropriation and Rescission Act of 1980 (P.L. 96-304).

Source	Section and Page	
INSPECTOR GENERAL ACT		
Section 4(a)(2) - Review of Legislation and Regulations	IV	26
Section 5(a)(1) - Significant Problems, Abuses, and Deficiencies	I	9
Section 5(a)(2) - Recommendations with Respect to Significant Problems, Abuses and Deficiencies	I	9
Section 5(a)(3) - Prior Significant Recommendations Not Yet Implemented	II	19
Section 5(a)(4) - Matters Referred to Prosecutive Authorities	III	22
Section 5(a)(5) and 6(b)(2) - Summary of Instances Where Information was Refused	*	.
Section 5(a)(6) - Listing of Audit Reports	Appendix	33
SENATE REPORT NO. 96-829		
Senate Report Page 11, Resolution of Audits	II	19
Senate Report Page 12, Delinquent Debts	V	32

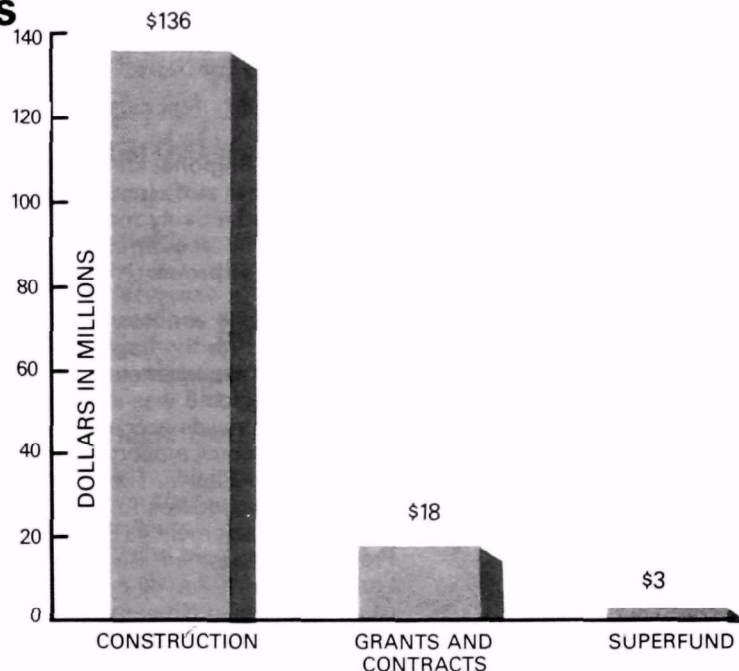
**There were no instances where information or assistance requested by the Inspector General was refused during this reporting period. Accordingly, we have nothing to report concerning Sections 5(a)(5) and 6(b)(2) of the Inspector General Act of 1978.*

Section I – Significant Problems, Abuses, and Recommendations

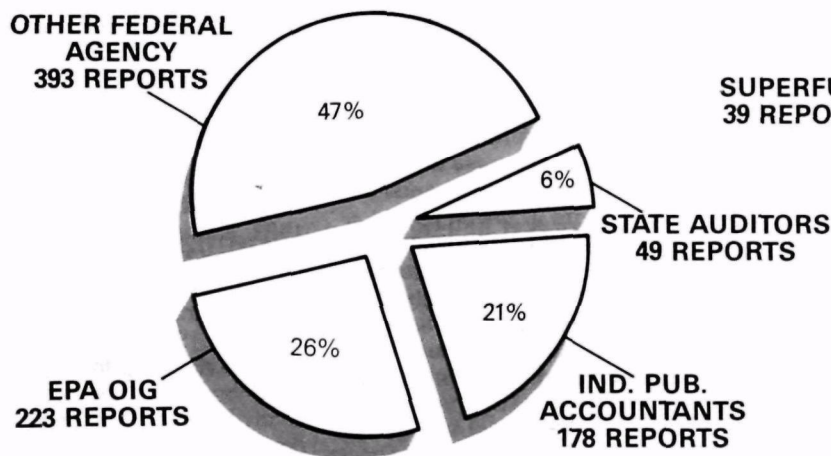
As required by Section 5(a)(1) and (2) the Inspector General Act of 1978, this section identifies significant problems, abuses, and deficiencies relating to the Agency's programs and operations along with recommendations for the current period. The findings described in this section resulted from audits performed or supervised by the Office of Audit and reviews conducted by the Office of Investigation. Because these represent some of our most significant findings, they should not be considered representative of the overall adequacy of EPA Management.

This section is divided into five areas: Summary of Audit Activity and Results; Agency Management; Construction Grants; Superfund; and Other Grants and Contracts.

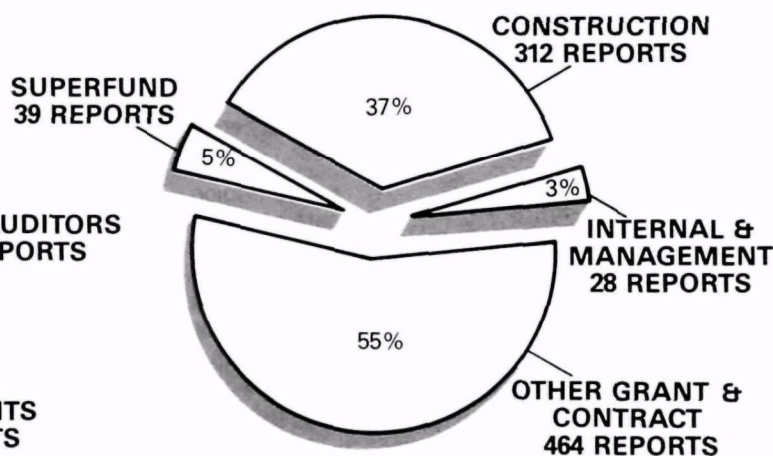
Summary of Audit Activities and Results



Questioned and Set Aside Costs by Type of Audit



Distribution of Audit Reports Issued by Source



Distributions of Audit Reports Issued by Type

Agency Management

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

The following are the most significant Internal and Management audit findings and recommendations:

Region Unable To Account For \$2.5 Million In Property

Problem

The Denver Regional Office did not devote sufficient resources to effectively manage or control an estimated \$2.5 million of property.

We Found That

The property management system in Region 8 was inadequate to provide accountability for personal property entrusted to the Region. The criteria and procedures for property management in EPA Property Management Regulations were not followed because the Region did not place sufficient priority or assign sufficient resources to manage property. The following are specific deficiencies:

- The Region did not take physical inventories or tag property for identification.
- The Region did not record approximately \$250,000 of property acquired during Fiscal Year 1983.
- The Region did not segregate or report excess property to GSA for disposal resulting in large amounts of new furniture being stored outside and subsequently ruined.
- The Region acquired unneeded furniture from GSA excess property registers.
- The Region did not maintain records of property loaned to other Federal agencies.

We Recommended That

The Regional Administrator assign the resources necessary to establish and maintain a property management system which complies with Agency regulations. We further recommended:

- Annual physical inventories;
- Timely posting of receipts and disposal of property;
- Removal of lost property from inventory records;
- Affixing of decal numbers to accountable property; and
- Timely reporting of excess property for disposal action.

What Action Was Taken

Although a lack of records prevented an exact determination of dollar impact resulting from the above deficiencies, the Regional Administrator and program officials agreed with all audit findings. The audit report was issued to the Regional Administrator, Region 8, on March 26, 1984. A response to the audit report is due by July 26, 1984.

Additional Actions Are Needed to Improve EPA's Internal Controls

Problem

Although EPA has made significant progress in a short period, it still needs to do more in developing, implementing, and evaluating the adequacy of internal accounting and administrative controls to comply with OMB Circular A-123 and the Federal Managers' Financial Integrity Act.

Background

OMB Circular A-123, as amended August 1983, established internal control standards and a system of Agency responsibilities and requirements to address the numerous instances of fraud, waste, abuse, and mismanagement in Federal Government operations. Congress expressed support for this effort by passing the Federal Managers'

Financial Integrity Act. The Act requires that: internal accounting and administrative control standards be prescribed by the Comptroller General; annual evaluations of internal accounting and administrative controls be conducted by each executive agency; and an annual statement (beginning December 31, 1983) be submitted by the head of each executive agency to the President and the Congress. At the Administrator's request, the OIG conducted an independent evaluation to determine whether the Agency evaluated its internal accounting and administrative systems in accordance with the policies and standards of OMB Circular A-123 and the Act.

We Found That

Overall, the Agency's process to evaluate its system of internal accounting and administrative controls was developed and conducted in a reasonable and prudent manner. However, the Agency's process did not start until mid-August 1983, is still evolving, and additional work is needed to further develop and improve it. The Agency experienced a rapid turnover of officials and senior employees in early 1983, and generally did not take subsequent actions for several months after completing vulnerability assessments in 1982. Because of these conditions, the Agency lost momentum, got significantly behind in implementing the Act, and had to rapidly plan, implement, and complete a very broad scope process in less than 4 months. Although the Agency made significant progress since August 1983 to revive its evaluation process, more needs to be done to make the overall process more efficient and effective. The Agency needs to implement the remaining phases of its planned process in 1984.

We Recommended That

The Administrator direct the Assistant Administrator for Administration and Resource Management to:

- Issue the Agency's order on internal control policies and standards;
- Establish an Agency-wide procedure to ensure that process results are completed in an effective and timely manner and properly documented;
- Ensure that performance agreements for appropriate levels of management are modified yearly to include internal control responsibilities; and
- Ensure that Agency employees receive proper training and guidance to carry out their responsibilities.

What Action Was Taken

The audit report was issued to the Administrator on December 15, 1983. Agency management has generally agreed with the report and its recommendations. A formal response is due by April 15, 1984.

EPA Officials Were Not Adhering to Regulations for Reporting Noncompliance

Problem

EPA Officials were not adhering to regulations for reporting noncompliance with the effluent discharge standards of the Clean Water Act.

What We Found

Federal regulations require identification of facilities in noncompliance with water quality standards in Quarterly Noncompliance Reports (QNCR) until the noncompliance is resolved. An OIG review determined that an undated and unsigned EPA memorandum established as a national policy for reporting only "significant noncompliance" in the QNCR. This resulted in a 15 percent reduction in the number of facilities listed in the QNCRs between June and December 1982 in Region 6 where the review was initially conducted. In addition, administrative orders were issued to further decrease the reported instances of noncompliance by allowing interim deviations from water quality standards which matched or exceeded those of particular facilities. Once an administrative order was issued for a facility, it was removed from the QNCR. These actions produced a false indication of success in obtaining compliance, since neither the memorandum nor the administrative orders increased water quality or the true degree of compliance.

What Action Was Taken

A report prepared by the Office of Investigation detailing the results of the review was submitted to the Deputy Administrator on December 22, 1983. The Deputy Administrator agreed to take corrective action and provide a progress report by July, 1984.

EPA's Permit Issuance Procedures Need Improvement To Ensure Safe Disposal of Hazardous Waste

Problem

Specifications and conditions of a permit issued by EPA for ocean incineration of hazardous waste were changed without public notice or proper authorization.

We Found That

Significant changes were made in the language of a research permit issued to Chemical Waste Management, Inc. and Ocean Combustion Service B.V. after the public notification period expired. One such change allowed the legal, although inadvertent, incineration of highly toxic dioxin laden waste not intended by the Agency. Agency officials could not explain who had made this change, or when and why it was made.

We Recommended That

The Former Assistant Administrator for Water:

- Expeditiously issue formal permit procedures; and
- Develop and implement policies to ensure that any differences between the public notice version and final version of the permit are documented and the rationale explained.

What Action Was Taken

In commenting on the draft audit report, the Director of the Office of Water Regulations and Standards indicated that the above recommendations will be implemented. The audit report was issued to the Assistant Administrator for Water on December 20, 1983. A written report on actions taken on the recommendations is due by April 20, 1984.

Construction Grants

EPA's wastewater treatment works construction grants program is the largest single program the Agency administers. Under the provisions of Public Law 92- 500, as amended, the Agency is authorized to make grants covering up to 75 or 85 percent of the eligible costs of constructing wastewater treatment facilities. Through February 1984, \$1.0 billion was obligated on 483 construction projects this fiscal year. The construction grants program represents \$2.4 billion or 69 percent of EPA's total fiscal 1984 budget. As of February 29, 1984, EPA had 8,429 active construction grants representing \$20.9 billion of Federal obligations.

Bid Rigging and False Claims Chronic in Construction Projects

Problem

Many contractors are defrauding the government on EPA construction projects. The OIG has identified a pattern of bid rigging on \$16 million of contracts for wastewater treatment facilities and false claims of performance on \$8 million of contracts for sewer rehabilitation.

What We Found

A team of OIG auditors and investigators working with Department of Justice antitrust attorneys uncovered evidence that bids had been rigged on numerous Agency projects by as many as 20 different contractors on one job. Often the low bid was illegally set by the contractors at \$1 million or more over actual engineering cost estimates. The Municipal and Industrial Pipe Services, Ltd. (MIPS) defrauded the United States, State and local governments of \$8 million for sewer rehabilitation work, much of which was never done. The contractor's scheme involved not performing required tests and repairs, distorting test results and fabricating progress reports over a 10 year period. Sewer pipes that were dug up showed that little or none of the claimed repairs had been performed.

What Action Was Taken

As a result of our investigations of bid rigging, 17 persons or firms have been convicted. Details of actions taken this reporting period are described in Section III, Prosecutive Actions, of this report. The Inspector General has given the detection and prevention of bid rigging his highest priority by committing resources to continue investigative and prosecutive efforts.

In addition, the OIG and Department of Justice jointly developed and presented seminars, "Efforts to Prevent Bid Rigging," in each region and Headquarters. These seminars are discussed in Section IV, Fraud Prevention and Management Improvements, of this report.

As a result of our investigation of Municipal and Industrial Pipe Services, Ltd., 4 persons have been convicted, fined, and sentenced. Additional details concerning this case are described in Section III, Prosecutive Actions, of this report. The OIG followed up on this case by holding a conference on fraud in sewer rehabilitation projects and developing plans to appoint a national coordinator for ongoing detection and prevention of this type of fraud.

Management And Design Deficiencies Undermine \$25 Million Sewer Project

Problem

Poor planning, design, and construction prevented the Malden, West Virginia, sewage treatment system from meeting Federal pollution standards. Financial problems of the grantee may jeopardize the entire project.

We Found That

Despite the grantee's (Malden, West Virginia) claims for Federal funding totalling \$22.7 million, pollution standards are not being met. Technical reviews identified three primary problem areas:

- Hydraulic overloading caused by uncontrolled pumping.
- Power outages and/or voltage fluctuations.
- Other design and construction deficiencies.

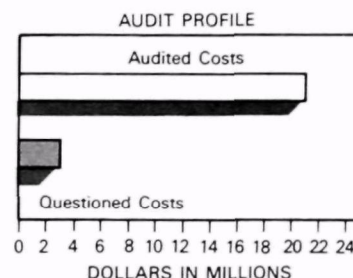
Failure by the financially troubled grantee to provide or obtain funds for corrective work may jeopardize the entire project, resulting in continuing pollution. Furthermore, EPA is challenging claims totalling \$3.3 million for ineligible construction and paving costs, and unneeded equipment.

We Recommend That

- EPA provide assistance to enforce contract provisions and ensure compliance with pollution standards.
- The grantee explore all possible sources of additional funding to make the necessary project corrections.
- EPA disallow ineligible project costs.

What Action Was Taken

The audit report was issued to the Regional Administrator, Region 3, on December 9, 1983. A response to the report is due on April 9, 1984.



Grantee Claims \$1.14 Million In Excessive Costs

Problem

Aiken County Public Service Authority, South Carolina, claimed ineligible costs totalling \$1.14 million resulting from improperly administering and controlling three grants for a wastewater treatment system.

We Found That

The grantee maintained an accounting system which failed to provide cumulative totals for expenses or documentary support for engineering and administrative fees which consistently exceeded allowable limits. In addition, the grantee transferred funds between grants and executed change orders to contracts without negotiating terms or specifications. The audit report questioned the eligibility of \$1.14 million including:

- Duplicate billings of \$168,000 from the consulting engineers for general supervision salaries;
- Excessive project inspection and transportation costs of \$131,000; and
- Architectural engineering fees of \$247,000 for additional services which were not required by contract terms.

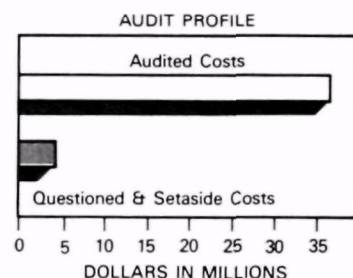
In addition, the grantee has received approximately \$149,000 in overpayments from EPA and claimed \$2.5 million for defective equipment and faulty workmanship.

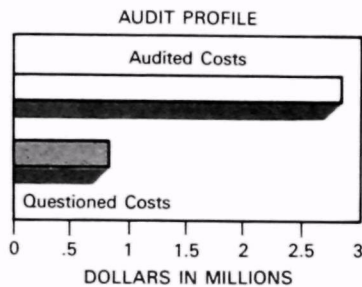
We Recommended That

- EPA officials ensure that the grantee corrects and improves its accounting system prior to processing future awards or claims for payment.
- EPA officials initiate action to recover the Federal share of the questioned costs, including the overpayment to the grantee.
- EPA officials set aside \$2.5 million pending correction of the equipment and workmanship deficiencies.

What Action Was Taken

The audit report was issued to the Chief, Facilities Construction Branch, Region 4, on November 30, 1983. The Region had not provided its response to the report, which was due on March 30, 1984, because of ongoing litigation.





Grantee Claims \$768,000 for Reservoir That Won't Hold Water

Problem

The Cedar City Corporation, Utah, claimed \$768,000 for the design and construction of an unusable reservoir as part of a \$2.8 million wastewater treatment facility.

We Found That

The Cedar City wastewater treatment facility was planned, designed, and constructed to pump effluent from the water treatment facility into a storage reservoir. However, the system cannot be used as planned due to faulty design assumptions and other deficiencies. We found the following conditions: First, the reservoir would not retain

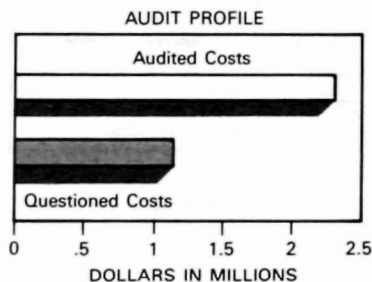
water. The rate that water is absorbed into the floor of the reservoir is so high that the water cannot be stored. Apparently, the reservoir floor is not thick enough to reduce the absorption rate. Second, the City determined that the utility costs of pumping effluent from the treatment facility to the reservoir increased five fold from the amount originally planned and was not cost beneficial. Third, farmers near the treatment facility are utilizing the effluent for irrigation purposes, therefore, the water storage is not needed. As a result of these conditions we questioned \$768,731 of costs claimed for the design, inspection, and construction of the reservoir.

We Recommended:

That the Regional Administrator disallow \$768,731 of costs associated with the faulty reservoir. We also recommended that the grantee repay \$576,548 to EPA and \$30,244 to the Four Corners Regional Commission.

What Action Was Taken

The audit report was issued to the Regional Administrator, Region 8, on November 14, 1983. As of March 31, 1984, we have not received a response to the report which was due on March 13, 1984.



Grantee Claims Ineligible Costs in Excess of \$1 Million Including \$867,000 Previously Disallowed

Problem

The Groveland Community Services District, Groveland, California, claimed ineligible costs totalling \$1,054,182 for a wastewater construction grant including \$867,000 that had been previously disallowed but remained on the grantees records for reimbursement.

We Found That

The grantee consistently claimed 100 percent of the costs associated with the planning, designing, and construction of an interceptor, wastewater treatment plant,

and disposal facility, even though the California State Water Resources Control Board had advised the grantee of the allowable portion of costs under the grant. Of the \$2,358,014 claimed, we questioned \$1,054,182 of ineligible costs including \$182,822 for technical services and \$867,712 for construction which had been previously disallowed by the State Board. The grantee did not have the necessary accounting procedures to assure deletion of ineligible costs from expenditure claims.

We Recommended That

- The grantee be advised that \$1,054,182 of costs questioned are disallowed for Federal grant participation.
- The grantee be instructed to segregate costs in its accounting system and assure that only eligible costs are included in its grant reimbursement claims.

What Action Was Taken

The grantee's representatives generally concurred with the draft audit results, except for \$263,961 of the costs questioned. The audit report was issued to the Regional Administrator, Region 9, on January 31, 1984. A response to the report is due by May 30, 1984.

Grantee Fails to Control Grant Receipts and Expenditures

Problem

The City of Santa Rosa, California, failed to control the use of EPA grant funds by claiming \$702,000 for unnecessary acquisitions of land, construction beyond the scope of the approved wastewater treatment grant project, and income earned by investing grant funds.

We Found That

The grantee for the Laguna Effluent Disposal System claimed excessive and ineligible costs, during every stage of project construction, totalling \$702,000. The \$702,000 costs questioned included:

- \$302,000 claimed for the purchase of 54 acres of land in excess of the total amount approved;
- \$185,000 for construction outside the scope of the approved project; and
- \$169,000 of interest income earned by investing construction costs claimed.

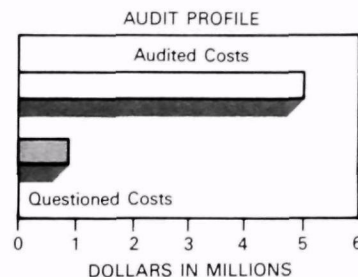
In addition, the grantee was overpaid \$97,713 of Federal funds.

We Recommended That

The Regional Administrator advise the grantee that the \$702,000 of costs claimed are disallowed for Federal grant participation.

What Action Was Taken

In response to the draft audit report, the grantee did not concur with the \$169,000 audit adjustment for interest income or comment on other costs questioned. The audit report was issued to the Regional Administrator, Region 9, on January 30, 1984. A response to the audit report is due by May 30, 1984.



Grantee Bills EPA More Than \$700,000 In Excessive Costs While Ignoring Responsibility to Review Claims

Problem

Engineers maintaining the records and preparing claims for the Warwick Township Municipal Authority, Litiz, Pennsylvania, did not adequately review billings to identify excessive charges or screen claims to eliminate ineligible costs before submitting them to the Authority and EPA for payment.

We Found That

The grantee delegated responsibility for grant administration to the architectural engineer, kept no records, did not monitor the work of the engineer, or perform an adequate review of costs claimed. Questioned costs totaling \$732,000 were attributed to the following overclaimed and unallowable costs:

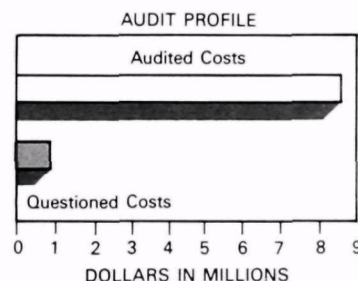
- \$450,000 for paving work performed beyond the scope of the contracts;
- \$60,000 for an ineligible right-of-way survey and subdivision plan;
- \$130,000 for ineligible house sewer connections; and
- \$28,000 for ineligible equipment.

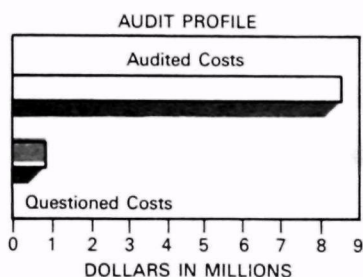
We Recommended That

The grantee take a more active role in overseeing grant projects to avoid overclaims, and that the Region take appropriate action to recover the Federal share of excessive and ineligible costs.

What Action Was Taken

The grantee elected not to respond to the draft report. The final audit report was issued to the Regional Administrator, Region 3, on December 16, 1983. A response to the audit report is due by April 16, 1984.





Grantee Bills EPA for Purchase of Excess Land

Problem

The Sacramento Regional County Sanitation District claimed \$584,000 of ineligible costs for the purchase of land under a construction grant.

We Found That

The grantee purchased over 100 acres of land for \$584,000, as a wetland mitigation measure unnecessary to the treatment process. The District was required by Federal and State agencies to provide land for the project. The cost of the land was included in project costs submitted to

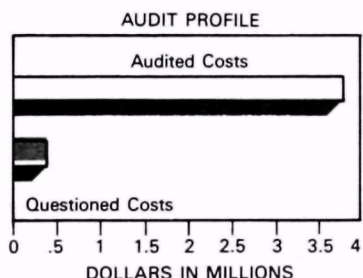
EPA for Federal funding. However land costs are only eligible for Federal funding when such land is an integral part of the treatment process. State auditors reviewing the project questioned the costs of this land based on regulatory requirements. In reviewing the grant files, the auditors found that EPA Regional officials had stated "federal law... does not allow, as an eligible cost, the acquisition of land as a mitigation measure." This position was subsequently reaffirmed by legal opinions from the Regional General Counsel.

We Recommended That

The Regional Administrator advise the grantee that questioned costs totalling \$597,226, including the total amount for the purchase of land, are disallowed for Federal grant participation. Also, that EPA should recover \$316,371 of Federal funds from the grantee.

What Action Was Taken

The audit report was issued to the Regional Administrator, Region 9, on December 14, 1984. A response to the audit report is due by April 14, 1984.



Grantee Claims Costs For Treatment System That Will Not Be Used

Problem

The Wheaton Sanitary District, Illinois, claimed the \$325,000 cost of a sludge treatment system that will not be used.

We Found That

The grantee decided not to use a sludge treatment system due to severe odor problems resulting from its use and the cost of keeping the system operable. The grantee is seeking to dispose of the equipment.

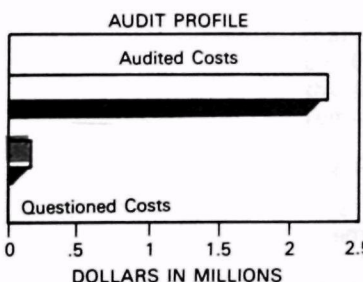
We Recommend That

The cost of the treatment system not be eligible for Federal funding. The grantee should be held responsible for failure of the system to operate as expected.

What Action Was Taken

The grantee has indicated intentions to dispose of the system and return 75 percent of the recovered costs to EPA. However, the \$325,000 of cost remains questioned until this action is taken.

The audit report was issued to the Regional Administrator, Region 5, on January 19, 1984. A response to the audit report is due by May 19, 1984.



Grantee Claims Costs for Dual Employment of Inspectors

Problem

The grantee claimed costs for two resident inspectors who were simultaneously employed and paid by both the grantee and the grantee's consultant engineer. The inspections made by these inspectors were incomplete.

We Found That

Although two individuals were working for the local government, the consulting engineer responsible for providing resident inspection services on the Lafayette, Tennessee, EPA construction grant hired these individuals to provide full time resident inspection services. During the project, the engineer charged the city more

than \$110,000 for the services of these individuals. The dual employment prevented the resident inspectors from being at the job site on a continuous basis to observe the construction, violating the resident inspection contract that provided for full time resident inspection. Specifically, the inspectors did not:

- Maintain the minutes of progress meetings and job conferences;
- Verify and record the results of tests and inspections by other inspectors;
- Maintain orderly files of correspondence and project data at the job sites;
- Maintain detailed daily logs or diaries including references to hours of the day, weather conditions, principal visitors, daily activities, and observations of testing procedures;

- Prepare reports of work progress, inspections, and tests; and
- Prepare a list of items that required correction or verify that the corrections had been made before final inspection.

We Recommended That

Region 4 declare the \$110,000 ineligible and take appropriate action to recover the Federal share of these expenditures.

What Action Was Taken

The audit report was issued to the Chief Facilities Construction Branch, Region 4, on January 9, 1984. A response to the audit report is due by May 9, 1984.

Superfund Program

The Superfund Program was created by the Comprehensive Environmental Response Compensation and Liabilities Act of 1980 (CERCLA). The Act provides a \$1.6 billion trust fund for removal and remedial actions, liability, compensation,

cleanup, and emergency response for hazardous substances released into the environment and uncontrolled and abandoned waste sites. The parties responsible for the hazardous substances are liable for cleaning up the site themselves or reimbursing the government to do it.

States in which there is a

release of hazardous materials may qualify for assistance from the Superfund by agreeing to pay 10 percent of the costs of remedial actions, or 50 percent if the source of the hazard was owned by the State or local government. Costs claimed by the State from Superfund must be clearly eligible and supported.

Extensive Overcharges Identified In Cleanup At Drum Recycling Facility

Problem

A half-million dollars in questionable billings followed IT Corporation's cleanup of a pollution emergency. The contractor's inadequate accounting system permitted billings to EPA for ineligible items and made it difficult to identify the actual cost incurred for individual projects.

We Found That

EPA awarded \$1.3 million in contracts for emergency cleanup following a fire at the General Disposal Company paint and chemical recycling facility in Sante Fe Springs, California. The contractor, IT Corporation, did not maintain

an adequate accounting system for the identification of individual project costs. This resulted in the contractor billing EPA \$163,000 for ineligible costs including:

- Full cost for items on which the contractor received vendor discounts;
- Full use rather than standby equipment rates;
- Labor charges for normal commuting time;
- Charges in excess of actual material and equipment rental costs; and
- Duplicate payments to vendors.

Other questionable billings included (1) \$291,000 for a non-competitive, unapproved, un-

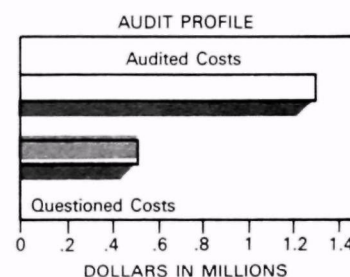
written subcontract; and (2) \$50,000 for unsupported material handling and other charges.

We Recommend That

- EPA disallow \$163,000 of ineligible costs.
- EPA review the \$341,000 of questionable billings for eligibility.
- EPA advise the IT Corporation that its accounting system is inadequate for EPA contracts.

What Action Was Taken

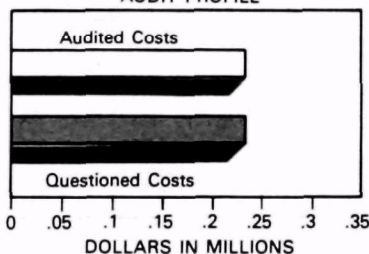
The audit report was issued to the Procurement Contracts Management Division, on November 10, 1983. A response to the audit report was due on March 9, 1984. We had not received a response to the report as of March 31, 1984.



Other Grants and Contracts

These are independent reviews of the records and performance of individual grantees and contractors made in accordance with the U.S. General Accounting Office standards for audit of governmental organizations, programs, activities, and functions. These audits are conducted to determine the accuracy of financial statements and the degree of compliance with statutes, regulations, and terms of the agreements under which Federal funds are made available.

AUDIT PROFILE



Atlanta University Misuses \$222,000 of Training Grants

Problem

Grants totalling \$222,000 with Atlanta University Center, Inc., for student training in water pollution control were not adequately managed nor used for the intended purposes.

We Found That

Federal grants are awarded to train undergraduates in a water pollution control design engineering program. We questioned all \$222,000 of costs claimed, as the grantee failed to comply with program requirements for: student enrollments; controls to ensure that the funds were used by the proper students and for eligible expenses; and documentation and support for grant computations and ex-

penditures. Grants were not properly managed and grant objectives were not met as evidenced by the following:

- Students participating in the program did not take the required courses in the water quality program.
- Supporting documentation for costs claimed, such as time cards, invoices, cancelled checks, etc., were neither maintained nor available for review.
- Reimbursement claims exceeded project record expenses.
- Indirect costs were claimed without obtaining an approved indirect cost rate.

We Recommended That

The EPA Grants Administration Division recover \$222,000 from the Atlanta University Center Inc., and the Atlanta University make improvements

to ensure future compliance with EPA regulations and grant conditions including:

- Establishment of a policy requiring the maintenance of records pertaining to Federally-funded projects;
- Development and implementation of procedures ensuring that students are enrolled in the proper courses for program participation; and
- Development and implementation of procedures and controls to ensure compliance with grant conditions.

What Action Was Taken

The audit report was issued to the Chief, Grants Administration Division on January 16, 1984. A response to the audit report is due by May 16, 1984.

Section II - Audit Resolution

As required by the Inspector General Act, this section describes significant problems and recommendations identified in previous Semi-annual Reports which remain unresolved. Also, as required by the Supplemental Appropriations and Rescission Acts of 1980 and 1981, this section includes a summary of unresolved audits and a list of officials responsible for resolving audit findings over 6 months old.

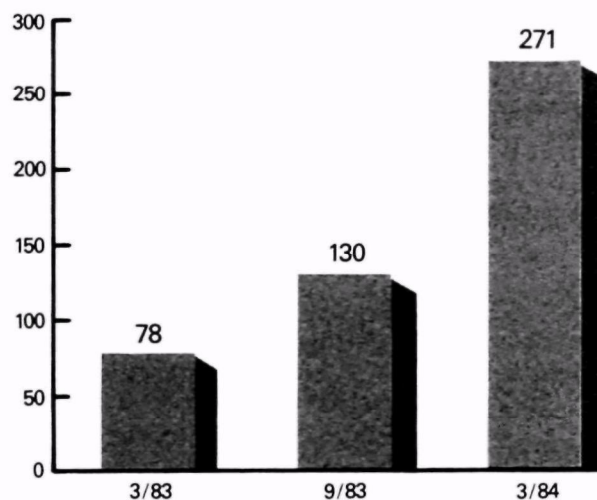
EPA officials continued expending considerable efforts to resolve audit reports. Corresponding to all Regional Administrators and Headquarters officials responsible for audit resolution, EPA's follow-up official and the Inspector General reemphasized the need for timely audit resolution. The Deputy Administrator has also expressed a commitment to improve audit resolution by scheduling it as a major topic at future meetings with top Agency officials.

Despite considerable effort by EPA officials and OIG staff to resolve audit reports, improvements are needed to assure that Agency responses to audit reports are timely.

During this period EPA management resolved 878 audits and sustained \$17.8 million of questioned costs including \$16.4 million for recovery and \$1.4 million of cost reductions. Also, EPA recovered \$13.2 million from audit resolutions of current and prior periods, including \$2.9 million in cash and \$10.3 million of offsets against billings.

Follow-Up on Audit Findings

While the inventory of unresolved audits declined from 598 to 563 during this 6-month period, the number of unresolved audit reports over 6 months old continued to increase dramatically.



Unresolved Audits Over 6 Months Old As of the End of the 3 Prior Periods

The Agency's increased emphasis on audit resolution has successfully stimulated efforts to resolve audit reports. Since March 31, 1984, the number of unresolved audits over 6 months has decreased significantly. If this effort continues during the next reporting period, the trend of unresolved audits over 6-months old should be reversed.

Action Officials for Audit Reports Outstanding more than 6 Months as of March 31, 1984

Action Official	Number of Reports	No or Invalid Responses	Responses in Process ¹
EPA Contracts			
Director, Procurement and Contracts Management Division	20	20	—
EPA Grants Programs			
Director, Grants Administration Division	4	4	—
Assistant Administrator for Solid Waste and Emergency Response	1	1	—
Regional Administrator Region 1	41	41	—
Regional Administrator Region 2	58	57	1
Regional Administrator Region 3	38	21	17
Regional Administrator Region 4	33	32	1
Regional Administrator Region 5	11	8	3
Regional Administrator Region 6	4	4	—
Regional Administrator Region 7	5	5	—
Regional Administrator Region 8	11	8	3
Regional Administrator Region 9	43	24	19
Regional Administrator Region 10	2	—	2
Grand Total	271	225	46

¹The numbers in this column represent reports responses (1) OIG has received and is evaluating; (2) to be referred to Audit Resolution Board; and (3) in litigation or requiring special study.

EPA Allows \$9 Million Of Costs Without Consulting OIG

Without consulting the Office of Inspector General (OIG), Region 5 officials issued a final determination in October 1983, accepting more than \$9 million of costs questioned in an OIG report. Although our office immediately requested an explanation for the Region's determinations, Region 5 did not send us any detailed rationale until early April 1984, almost 6 months later. Even then the response did not provide, in our opinion, necessary evidence to show that our findings were incorrect.

The Northeast Ohio Regional Sewer District (NEORS), received an EPA grant to build a regional sewer interceptor, but failed to hold a contractor liable when the contractor's improper construction techniques resulted in a tunnel collapse delaying project completion. As a result of the collapse, the grantee requested Federal funding of \$800,000 of costs which were the contractor's responsibility and five other unnecessary change orders totalling \$11.2 million.

Our preliminary results indicated that these claims were not acceptable. The OIG staff with the assistance of the Bureau of Mines and representatives of the Office of General Counsel performed a thorough engineering evaluation of the construction problem and a legal analysis of the contract provisions and concluded that the collapse was due to the contractor's improper construction techniques for which it should have been held accountable. NEORS should have denied the contractor's claim and directed it to proceed with performance. Had the contractor failed to

proceed, NEORS could have filed for immediate termination of the contract by default. Project completion could then have been made with a new contractor and any increased costs could have been recovered from the prior contractor.

Because, in our opinion, the contractor was at fault, we found the \$800,000 change order to rehabilitate the collapsed area and the five subsequent change orders resulting from the collapse to be ineligible for Federal payment. On April 30, 1983, we issued an audit report which questioned the \$9 million Federal share of these costs.

On October 14, 1983, Region 5 officials, without consultation with OIG staff who performed the audit, issued a final determination which accepted all of the costs which had been questioned. Our office followed up to obtain an explanation in October 1983, December 1983, and February 1984. It was not until April 2, 1984, almost 6 months after the decision was made, that we were furnished a detailed explanation of the Region's decision. This response did not provide any technical information which would cause us to change our position. Instead, it focused on the legal aspects of what constitutes differing site conditions. In this regard, counsel assisting the Region and the OIG disagreed significantly in their interpretations.

While the disposition of the above was not satisfactory to the OIG, actions have been taken to preclude such circumstances in the future. Agreement has been reached that the EPA Order on Audit Resolution will be revised to require consultation between action officials and the OIG on all major audit reports which question more than \$100,000. If the Action official and the OIG cannot agree, final determination will be withheld until the matter has been referred to

Headquarters for ultimate decision by the Audit Resolution Board. In our opinion, this procedure assures that appropriate decisions are made on audit findings and recommendations.

Previously Reported Items - Corrective Actions Not Taken

As required by the Inspector General Act, the following lists the significant problems identified in previous OIG Semi-annual reports which have not been fully resolved by Agency

officials as of March 31, 1984. There were 37 reports included in all previous Semi-annual Reports, 23 have been resolved, the 14 remaining unresolved are listed below.

Report Number	Grantee/Contractor	Issued Date	Status*
30236	Pierce County, Washington	12/23/82	2
30232	Huntington, Utah	11/30/82	1
30324	Jet Line Services, Inc.	12/30/82	1
30353	Peabody Clean Industry	01/21/83	5
20929	Hagerstown, Maryland	05/10/82	3
20473	Washington Suburban Sanitary Commission, Maryland	02/11/82	4
10937	West Windsor, New Jersey	05/06/81	4
11556	Washington Suburban Sanitary Commission	09/11/81	4
11490	District of Columbia	08/28/81	3
30672	Massachusetts Department of Environmental Quality Engineering	02/28/83	1
31256	EPA Region IX Survey of Obligations	06/30/83	2
31104	Arbuckle Public Service District, Minden West Virginia	05/25/83	2
31608	Miami-Dade County Water and Sewage Authority	08/18/83	1
31220	City of Delano, California	06/13/83	1

*Explanation of Status Codes

1. No response
2. Response being evaluated
3. Issue being referred to Audits Resolution Board
4. Resolution delayed pending required studies or litigation
5. Incomplete Response

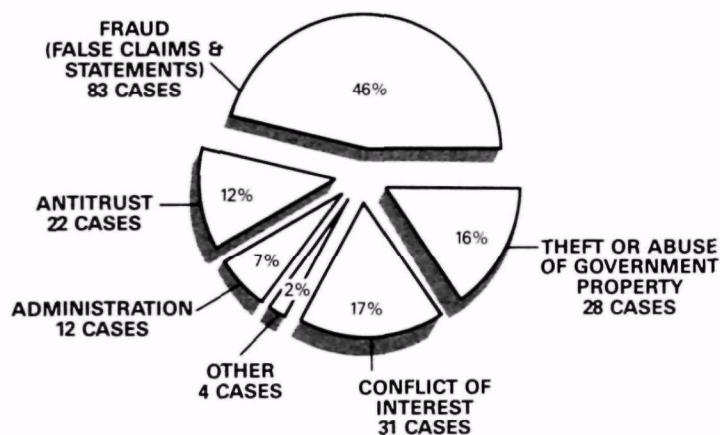
Section III - Prosecutive Actions

The following is a summary of investigative activities during this reporting period. These actions include criminal matters investigated which resulted in prosecutions and convictions, and investigations of violations of Agency regulations and policies.

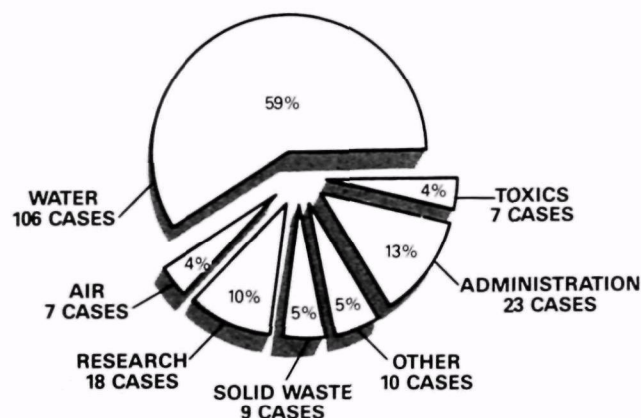
Summary of Investigative Case Activity

During this period, we concentrated much of our effort on closing outstanding investigation cases. We closed 89 cases, a significantly greater number than in previous periods, reducing our inventory of open cases by 40 (18%).

Pending Cases as of September 30, 1983	220
New Cases Opened This Period	49
Cases Closed This Period	89
Pending Cases as of March 31, 1984	180



Profile of Pending Active Cases By Category of Investigation



Profile of Pending Active Cases By EPA Office Unit

Investigative Cases Referred For Prosecutive Action

During this period, we referred 23 cases to the U.S. Department of Justice for prosecutive consideration. Cases declined for prosecutive action are returned to the Agency for administrative action.

Cases Referred and Accepted for Prosecution	8
Cases Referred and Declined for Prosecution	15

Results of Prosecutive Actions

Investigative efforts resulted in the following court actions during this reporting period including those from our bid rigging and sewer rehabilitation cases.

Indictments	7
Convictions	9
Fines and Recoveries	\$538,633
Years Imprisonment	9
Years Probation	15

Personnel and Administrative Actions Taken Against EPA Employees

During this reporting period 14 administrative actions were taken against EPA employees resulting from our investigations of violations of Agency policies or regulations.

Suspensions	2
Resignation During Proposed Action	1
Reprimands	5
Repayment of Funds	6

Description of Selected Prosecutive Actions

A brief description of some of the matters referred to prosecutive authorities or prosecutive actions taken during this reporting period follows. Some of these actions resulted from investigations initiated prior to October 1, 1983.

Conspiracy, False Statements, Mail Fraud

David Wirt, his wife Judith, and their son, Gordon, owners and executive officers of Municipal and Industrial Pipe Services (MIPS), pled guilty on January 13, 1984, to defrauding the government on sewer projects. David was sentenced to 8 years in prison. Gordon and Judith were given prison terms of 33 months and 6 months respectively. Each was fined \$10,000. The 47 count indictment charged the Wirts with a 10 year, \$8 million scheme, to defraud the Federal government on sewer maintenance projects by failing to perform tests and repairs that they were paid to perform while they distorted test results and fabricated progress reports. The scheme involved several states and three foreign countries.

The MIPS investigation began in October 1981, after two former MIPS employees reported to city officials in Marietta, Georgia, that David Wirt was defrauding the Federal government on an EPA sewer rehabilitation project by deliberately pinching test hoses and failing to use grout in sealing sewer lines. At the time they were hired, Wirt had told the employees that the sewer rehabilitation business "was just a scam anyway."

When evidence showed that about half of the company's contracts were with U.S. military installations, including several foreign bases, the Inspector General's office requested assistance from the Defense Criminal Investigative Service of the Department of Defense.

Rehabilitating a sewer pipe involves cleaning by high-pressure water jet, followed by television inspection with remote cameras drawn through the pipe from one manhole to the next by cable. Each joint is air-tested for leaks, and leaking joints are sealed with two liquid compounds that, when combined, gel into a grout substance. Televising, testing, and sealing are accomplished from inside a van parked near one of the manholes. City inspectors monitor these procedures while sitting beside the TV operator in the van.

Wirt claimed to have sealed defective sewer pipe joints with grout when none was applied by installing hidden switches in company's television inspection trucks to re-route grout back into the truck tank while the meter registered it as going to seal sewer pipe joints.

Wirt manipulated his contacts whenever possible to provide for payment according to the number of pipe joints found to be defective. His main effort thereafter was to thwart inspection efforts—by keeping inspectors off the trucks, and "blitzing" job sites with more TV trucks and crews than there were inspectors to monitor them. He spread out his trucks and crews as far as possible over the project, keeping inspectors in travel status between units, faking equipment breakdowns when inspectors approached a unit, and devising strategies to make the inspectors extremely uncomfortable in the TV trucks.

When these and other tactics failed, repair crews and Wirt himself at times resorted to intimidation of the inspectors, sometimes threatening violence, physical injury or lawsuits.

To corroborate the testimony of former employees, sewer pipes were dug up at Air Force bases in Mississippi and Texas and at an EPA-funded project in Moultrie, Georgia. Analysis of pipe samples at EPA's National Enforcement Investigations Center in Denver showed that in places where grout was said to have been applied, there was actually little or no grout at all.

Bid Rigging - The Prosecutions Continue

As described in our last Semi-annual Report and in Section I, Significant Problem Abuses and Recommendations of this report, the OIG is continuing its investigation of evidence that EPA contractors are rigging bids on wastewater treatment facilities. Beginning with contractors who previously had been indicted and convicted under Department

of Transportation programs, our staff analyzed numerous construction contracts in North Carolina, South Carolina, and Tennessee and concluded that a pattern indicative of bid rigging existed. Investigations are being conducted throughout Region 4 and will be expanded to other regions.

As of March 31, 1984, a total of 17 guilty pleas were en-

tered. During the period covered by this report, five individuals or entities pled guilty to having violated Section 1 of the Sherman Act (15 USC 1) and received sentences.

- On November 9, 1983, Dennis L. Moorehead, President, Carolina Pipeline Contractors, Inc., Graniteville, South Carolina, pled guilty to a charge that he and co-conspirators

Carolina Pipeline Contractors, Inc., Graniteville, South Carolina, pled guilty to a charge that he and co-conspirators submitted collusive, noncompetitive bids to the Town of Winnsboro, South Carolina. The collusive bids were submitted to have one of the conspirators receive an award of \$1,689,820 to perform utility construction in connection with the EPA-funded utility construction project known as Sewer Systems Improvements. Moorehead was sentenced to 90 days imprisonment.

- On March 2, 1984, CFW Construction Co., Inc., pled guilty to a charge that it and co-conspirators submitted collusive, noncompetitive bids to Chester, South Carolina, in order that one of the conspirators would receive an award of \$2,077,651 to work on an EPA-funded sewer project. CFW Construction Company was fined \$100,000.

- On December 21, 1983, John B. Wilson, Vice-President and General Manager of McDowell Construction Co.,

Chattanooga, Tennessee, pled guilty to a charge that he and co-conspirators submitted noncompetitive bids on a project involving Hixson Interceptor Sewer System, Chattanooga Interceptor Sewer System. The collusive bids were submitted so that one of the conspirators would receive an award of \$5,939,055 to work on the EPA-funded project. Wilson was sentenced to 30 months imprisonment which was suspended with the exception of four months. He was fined \$25,000 and ordered to perform 100 hours of community service.

- On December 2, 1983, Preston Carroll Co., Inc., pled guilty to a charge that it and co-conspirators submitted collusive, noncompetitive bids on a project involving the Central Wastewater Treatment Plant, Conway, South Carolina. The collusive bids were submitted so that one of the conspirators would receive an award of \$1,865,505 to work on the EPA-funded project. Preston Carroll Company, Inc., was

fined \$125,000. In addition, Frank A. Shepard, Executive Vice President of Preston Carroll Company, was convicted of bid rigging and sentenced on November 4, 1983, to 120 days in prison.

- On March 12, 1984, W. E. Boyette and his company, Watson Electric Company, Wilson, North Carolina, pled guilty to charges that they and co-conspirators submitted collusive, non-competitive bids on an electrical contract at a wastewater treatment facility in Orange County, South Carolina. The collusive bids were submitted so that an artificially high contract award of \$626,300 would be made for an EPA-funded project. Boyette was sentenced to 7½ months imprisonment. Watson Electric Company was fined \$248,000.

Perjury, False Statements

A former EPA consultant, David B. Twedell, was sentenced on January 23, 1984, to 1 year in prison after pleading guilty to fabricating his academic credentials. As a geologist for JRB Associates, McLean, Virginia, Twedell supervised test drillings at Love Canal and other hazardous waste sites and appeared in

court as an expert witness for the government while working on a number of major EPA projects between December 1979 and November 1981. He claimed to have a Ph.D and a B.S. in geology from the University of Houston where, in fact, he was dismissed for academic failure within only a few semesters.

Description of Selected Administrative Actions Taken Against EPA Employees

The Senate Report of the Supplemental Appropriations and Rescission Bill stated that appropriate administrative action is expected to be taken in cases where employees have acted improperly.

Selected administrative actions taken against EPA employees during the semiannual

reporting period in connection with audits and investigations are shown below.

Offer of Gratuity

Fred M. Newman, an officer of Energy Resources Co., Inc. was debarred from doing business with EPA for three years on January 3, 1984, for violating a settlement agreement entered into as a result of a previous violation. Newman pled guilty to one count of offering a gratuity to an EPA employee in appreciation of the employee's evaluation of a \$3 million contract proposal by Newman's firm. As a result of these charges, Newman entered into a settlement agreement on April 15, 1983, to exclude himself from certain procurement activities with all Federal executive branch agencies and to not have contact with any Federal government procurement personnel. Subsequently, Newman violated the agreement by participating in the procurement process on a Department of Interior contract during the summer of 1983.

False Claims

An auditor resigned on March 8, 1984, during a pending removal action, and reimbursed EPA \$652 for submitting false travel claims over a two year period. The OIG investigation showed that the employee submitted bogus receipts with his travel vouchers and overstated his actual expenses by \$652. The overstated expenses included inflated and fabricated costs for meals and limousine trips. The employee created limousine receipts from blank receipt forms.

Section IV – Fraud Prevention and Management Improvements

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

Review of Proposed Legislation and Regulations

We reviewed 28 Agency directives and 6 pieces of proposed legislation for the period ended March 31, 1984. The most significant items reviewed are summarized as follows:

OMB Draft Guidelines for Legislation Involving Federal Criminal Law Enforcement Activities

We questioned the need for the circular and whether the preclearance criteria would be inconsistent with the spirit and letter of the Inspector General Act of 1978.

We believe that those guidelines would undermine the independence of the OIG in performing its mandated function. We also think it is unusual for a particular class of legislation to be the subject of an OMB Circular, especially since the Department of Justice has the expertise in this area.

Additionally, we question those provisions of the circular addressing authorities which the Agency or the Inspectors General already have.

S.1510 "Uniform Single Audit Act of 1983"

We believe the definition of "entity" and "Federal assistance" as stated in Sections 7502(1) and 7502(2) are unclear. The Congress may have intended the definition of entity in these sections to include quasigovernmental entities not included in the standard definition of local government. However, because this is not specifically stated, the definition could include private sector commercial contractors.

OMB Circular A-102, Attachment P, limits single audits to State and local governments and Indian tribal governments that receive Federal assistance. We do not believe single audits of private commercial contractors would pro-

vide adequate audit coverage to meet the Federal governments needs.

We are very concerned about the extent of audit coverage for EPA's wastewater treatment construction grants program which involves large numbers of commercial companies having contracts with State and local governments funded under Federal assistance programs. We believe that audit coverage of these contractors for compliance with appropriate regulations and contract requirements can only be adequately provided through audits conducted by Government auditors and will not be satisfied through single audits.

To avoid further confusion regarding these definitions, the intent of the Congress should be made clear by specifically stating whether or not single audits are required for private commercial contractors. We recommend that these entities be specifically excluded from audit under this legislation. The definition of "cognizant agency" appears to restrict involvement by Federal audit organizations and does not provide for Federal oversight of the basic audit work performed during the single audit by a grantee's independent auditors. We believe the definition of cognizant audit agency, contained in OMB Circular A-102, Attachment P, should be substituted in this section.

RCRA Confidential Business Information Security Manual

The Inspector General Act of 1978 gives the OIG broad responsibilities to promote economy and efficiency and detect fraud and abuse in Agency programs and operations. The OIG has the concurrent responsibility of performing independent investigations of wrongful disclosures of CBI

and audits of the adequacy of security controls. We suggest the first sentence of Chapter II, Part C be changed to read: "The OIG is responsible for oversight of RCRA CBI operations and for conducting audits and investigations as it deems appropriate."

Review of Contract Management Manual, Chapters 1 through 9

We see significant potential vulnerabilities in subparagraph 56(7) of this Manual. This subparagraph permits one program office to use its funds (account number) to fund another program office's work assignment when the latter office has insufficient funds to cover costs billed. The difficulty could arise when it is time to make final adjustment as required by 31 U.S.C 1534. This statute, permits charging one appropriation for the benefit of another, but requires that a final adjustment be made to both accounts by the close of the fiscal year. In our opinion, these adjustments are unnecessary if the program offices adequately monitor and are held fully accountable for each work assignment. If a program office does not have sufficient funds, it should (1) not issue a new work order; (2) stop work on a work order already issued; or (3) request additional funds from the Office of the Comptroller. In conclusion, we believe with adequate contract management up front, there is no need to manipulate the financial aspects of the contract. Therefore, we recommend that this part be deleted, and that proper contract management be stressed instead.

Suspension and Debarment Activities

EPA's policy is to do business only with contractors, grantees, and persons who are responsible, honest, and who comply with applicable rules and regulations. EPA enforces this policy by suspending or debaring any organization or person for acting improperly, having a history of substandard work or willfully failing to perform on EPA or other Federally funded activities. Suspensions and debarments deny participation in Agency programs and activities to those who represent a risk of abuse to the Government.

The EPA Grants Administration Division operates the suspension and debarment program in EPA with OIG providing statutory oversight. Acting by Agency request or by its own authority, the OIG conducts audits, investigations, and engineering studies, obtains documents and seeks prosecutive actions necessary to determine whether there is a cause for a debarment. A summary of suspension and debarment activities and results follows:

Summary of Suspension and Debarment Activities

October 1, 1983 - March 31, 1984

Requests for Investigation	26
Cases Completed	
Debarments	15
Voluntary Exclusions	7
Other Settlements	17
Dismissed	0
Cases Closed After Investigation	<u>15</u>
Total	54
Active Cases	
Under OIG Investigation	36
Under Review by Program Officials or OGC	7
Proposed for Debarment	17
Suspended or Suspended/Proposed for Debarment	2
Other Pending	<u>6</u>
Total	68

Seminars to Prevent Bid Rigging

Bid rigging by contractors doing business with the Federal Government is one of the most flagrant, chronic, and concealable forms of fraud against the government. Bid rigging is the preconceived agreement between contractors to illegally influence the awarding or pricing of competitively bid contracts.

To improve the ability of government officials' to detect and prevent bid rigging, EPA's Office of Inspector General worked jointly with the Antitrust Division of the U.S. Department of Justice in developing and presenting seminars titled "Efforts to Prevent Bid Rigging." These seminars provide participants with information about bid rigging, advice on techniques for detecting and preventing bid rigging schemes, case studies, and answers to specific questions about antitrust activities.

They also provide a vehicle for future cooperative efforts between the EPA OIG, State governments, and other Federal agencies.

Topics covered in the half day seminars include:

- Antitrust Division responsibilities;
- Criminal and civil provisions of the Sherman Antitrust Act;
- Programs susceptible to antitrust practices; and
- Detecting bid rigging, price fixing, and other types of collusion.

Copies of the Department of Justice publication "Think Antitrust" are provided to each participant.

"Efforts to Prevent Bid Rigging," was presented to 417 participants including 149 non-EPA employees in all ten Federal regions. Non-EPA employee participants included members of State legislatures, State agency officials, State Offices of Inspector General and Attorney General, and officials from other Federal agencies.

Committee on Fraud, Waste, and Mismanagement Initiated at EPA

A number of events both within and outside the Agency, illustrate a commitment to increase the emphasis on eliminating fraud, waste, and mismanagement in the administration of Federal programs and operations. The President, Congress, and top management in the Executive Branch have taken steps to assure that this commitment is met.

Government-wide initiatives such as Reform 88 and the establishment of a Prevention Committee by the President's Council on Integrity and Efficiency (PCIE) serve to underscore this current emphasis on prevention activities.

Establishment of the CFWM

The Administrator and Deputy Administrator have expressed their commitment for increasing coordination and participation in the Agency's fraud prevention efforts by establishing an Agency Committee on

Fraud, Waste, and Mismanagement. This committee will advise the Administrator on policy matters associated with minimizing occurrences of fraud, waste, and mismanagement in EPA programs and activities.

Close coordination between the Inspector General and those responsible for program design and execution is required to maximize the use of our resources in achieving the Agency's mission. The Committee consists of representatives from all principal offices in EPA including Regional Administrators. The Inspector General, as Chairperson, coordinates and guides Committee activities. Further, the OIG provides technical assistance and support to the Committee in undertaking its various projects.

Functions of the Committee

The CFWM will recommend appropriate action relating to policy, planning, implementa-

tion, and resource requirements necessary to curb fraud, waste, and mismanagement. More specifically, the Committee will undertake projects and provide recommendations on matters concerning: (1) increasing EPA employees' awareness of their responsibilities to detect and prevent fraud, waste, and mismanagement in the Agency's programs and activities; (2) developing policies and goals and implementing strategies that minimize the opportunities for the occurrence of fraud, waste, and mismanagement; (3) identifying the areas considered to be sensitive to fraud, waste, and mismanagement; (4) identifying the management and internal controls best suited for detecting and preventing fraud; and (5) developing other fraud related programs as necessary.

The OIG Assists EPA in Implementing the Federal Financial Managers' Integrity Act

The Federal Managers' Financial Integrity Act requires that the internal accounting and administrative controls of each Executive Agency be established in accordance with standards prescribed by the Comptroller General and that OMB establish guidelines by which the Agencies can evaluate their systems of internal control. The Act further requires annual statements (beginning December 31, 1983), from the head of each Executive Agency to the President and Congress describing the Agency's level of compliance, identifying material weaknesses, and outlining corrective plans. OMB revised Circular A-123 on August 16, 1983, to include the new requirements contained in the Act.

To help implement the requirements of the Act, the Administrator requested the OIG to provide the Agency with technical assistance and to conduct an independent evaluation of the Agency's progress in implementing the Act.

The Administrator's Requests are Fulfilled By the OIG

1. The Office of Audit evaluated the Agency's overall implementation of the Act. (See Section I.)

2. The Office of Management and Technical Assessment provided guidance and technical assistance to the Agency in the following activities:

- Developing guidelines and material used to train Agency staff in the requirements of internal control reviews;

- Briefing top management officials as to their responsibilities and requirements for fulfilling the requirements of the Act;

- Monitoring the performance of teams performing the internal control reviews and evaluating the internal control problems identified by Agency staff;

- Determining the material weaknesses identified during the internal control review process and preparing the Administrator's assurance letter to the President and Congress;

- Drafting Agency plans for continuing the internal control review process in Fiscal 1984; and

- Assuring that the OIG completed its portion of the internal control review.

Employee and Public Awareness Activities

One of the most powerful ways of achieving the objectives of the OIG is to regularly inform EPA employees, grantees and firms participating in EPA programs, and the public about the OIG and to make them aware of their responsibility to prevent, detect, and report instances of fraud, waste, and abuse. Such a program was initiated during this semiannual reporting period using a variety of mediums targeted to reach specific segments of the EPA concerned population.

IG Highlights. This digest version of the Inspector General Semiannual Report to Congress was produced and distributed to all EPA employees for the first time in February 1984. IG Highlights provides

information about the activities of the OIG, significant problems, recommendations, and abuses reported to EPA management and Congress, and a listing of telephone numbers of the EPA OIG Hotline and each of the Divisional Inspectors General.

EPA Video Monitors. EPA operates a closed circuit video channel to inform employees of current events and important information. The OIG has begun submitting video announcements for transmission over this channel to inform employees about the OIG Hotline.

Publications. To inform different groups about OIG operations, we have been working with the EPA Office

of Public Affairs to publish articles in several different EPA publications. During this reporting period, articles concerning the OIG appeared in the EPA Times, the employee newspaper, the EPA Management Memo for EPA managers, and the EPA Journal.

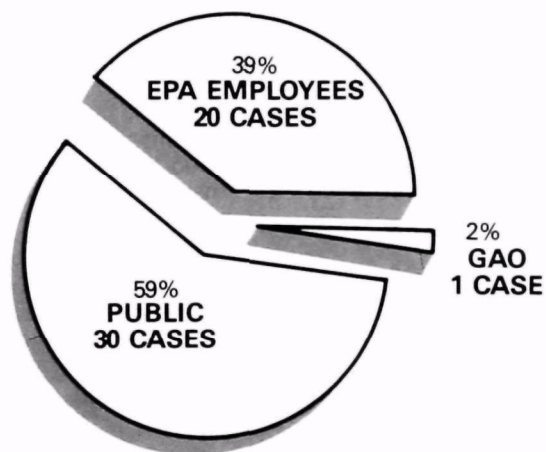
State Agencies. State agencies act as grantees or local administrators for many EPA programs, grants, and projects. These groups often are in the best position to detect, prevent, and report fraud, waste or abuse. This reporting period we developed mailing lists of these agencies and solicited their help by mailing them literature about the EPA OIG and encouraging the use of the OIG Hotline to report any wrongdoing.

Hotline Activities

During this reporting period the OIG increased its publicity of the EPA OIG hotline by emphasizing to employees, grantees, and the public their responsibility to detect, prevent, and report instances of fraud, waste, or mismanagement.

The OIG hotline center received 51 new complaints, processed 141 complaints, and closed 71 complaints during the reporting period. Of the 71 cases closed, 67 were not valid and did not require action while 4 cases resulted in environmental or administrative corrective action.

The following chart shows the sources of complaints received this period.



Sources of Hotline Cases Opened During This Period
New Cases = 51

Task Force Identifies Future Detection Priorities

The Office of Inspector General began focusing its future efforts and plans by forming a task force to examine techniques and methods for detecting fraud, waste, and mismanagement in Agency programs. Members of the task force, representing each Assistant Inspector General and Divisional Inspector General, identified and ranked ten potentially vulnerable areas and recommended approaches for reviewing those areas. Identification and ranking of vulnerable areas was based upon seven characteristics of susceptibility to fraud and key program issues and offices known to need OIG review. The task force helped chart the future direction of OIG efforts by serving as a forum for creative ideas and by pooling knowledge of ways for preventing and detecting fraud, waste, and mismanagement.

Memorandum of Understanding

During this semiannual reporting period the Office of Inspector General entered into an agreement with the EPA Office of General Counsel. By a Memorandum of Understanding dated November 10, 1984, the Inspector General Division was established within the Office of General Counsel to provide legal services to the Office of Inspector General in conjunction with audits and investigations. This includes advice on the issuance of subpoenas, the drafting, interpreting and application of statutes, regulations and policies, reports to Congress, and Freedom of Information Act requests. The Memorandum of Understanding further affirms the independent status of the Inspector General by formalizing its relationships with the Office of General Counsel.

Automatic Data Processing Unit Established in OIG

The ADP Audit Unit was established this semiannual reporting period in the OIG to provide Agency management the assurance that EPA ADP resources are used in an efficient, effective, manner. EPA is a large user of ADP technology and is committed to increasing its use to help carry out many of its programs. The ADP Audit Unit also provides expert technical assistance on using the computer (microcomputers and large mainframes) as an audit and investigative tool and provides auditors and investigators the capability to examine data on large computer files.

During this semiannual reporting period, the ADP Audits Unit began assisting major investigative effort to identify potential bid rigging by EPA contractors. An integral part of this effort is the use of microcomputers to look for key bid rigging indicators. The ADP Audits Unit is also evaluating the adequacy of internal controls built into EPA's automated payroll system, and is also assisting in an audit of the Chemical Information System. With the addition of this unit, the Office of Inspector General has enhanced its audit independence. For example, recently the ADP Audit Unit analyzed computerized data from the Grants Information Contract System which will be used to plan future audits.

Personnel Security Program Transferred to OIG

The personnel security program was transferred to the Office of Inspector General on October 16, 1984. This program is responsible for ensuring that initial and continuing employment of personnel is consistent with the national security requirements.

Previously, insufficient resources created a backlog of cases for adjudication, inconsistent classifications of position sensitivity, and a general lack of attention to the importance of the program. Following its transfer to the OIG, we initiated program improvements and provided adequate staffing to eliminate the backlog and attain compliance with regulations.

Future plans for the program include reclassifying the sensitivity of positions, conducting investigations of contractor personnel, rewriting the personnel security manual, automating the investigation process, and enhancing personnel security awareness.

Policy Issuance System Expanded and Improved

We revised our policy issuance system this period to provide improved guidance, consistency, and timeliness in OIG operations. The system was revised to include an OIG Manual for permanent policy issues and periodic bulletins and memoranda for policy issues of limited or temporary applicability. Nine of the 29 manual chapters originally planned were issued this period. Development of the remaining chapters and scheduling of additional ones will continue.

Training Gets New Direction

With the addition of new staff members and a need for new methods and technology, the Office of Inspector General has expanded and formalized its training program. Priorities this period concentrated on basic auditor and investigator training, supervisory development, operational auditing, and the use of micro-computers. We provided 5,190 hours of training to 137 members of our staff, a dramatic increase over prior periods. By presenting three courses under a contractual arrangement with the Interagency Auditor Training Program of the USDA Graduate School, we trained 68 staff members for the cost of 30 individual enrollments.

Management Assessment Reviews Assure the Quality of OIG Operations

During this reporting period, the OIG initiated an in-house Management Assessment Review (MAR) program to measure the extent OIG offices are implementing and following OIG policies and standards, and to assess the quality of OIG products. The MAR program provides for periodic reviews of all OIG audit and investigative field office activities, administrative and management functions, and staff performance.

MARs specifically evaluate:

- How effectively and efficiently the OIG's organizational entities are fulfilling assigned responsibilities;
- The quality of managerial skills used to achieve agreed upon objectives;
- Work procedures and practices and their effect on the quantity and quality of results;
- The coordination and cohesiveness of overall direction; and
- The relevance of policies, priorities, and standards with regard to changing conditions and emerging issues.

MAR teams are composed of auditors from the OIG's Office of Management and Technical Assessment, augmented by senior auditors and investigators on loan from our field divisions. This independent group, reporting to the Assistant Inspector General for Management and Technical Assessment, allows for an objective evaluation of both audit and investigative offices.

Section V – Delinquent Debts

The Supplemental Appropriations and Rescission act of 1980 (Public Law 96-304), requires the Inspector General to report on EPA's delinquent debts and efforts to improve the collection of such debts.

Review of Collection Procedures

We reviewed accounts receivable and collection procedures in 10 of the Agency's 15 servicing finance offices (SFOs). Our review disclosed that controls were adequate and aggressive collection actions were generally taken. However, in a few instances, several SFOs could have complied more fully with Agency procedures regarding followup on delinquent debts and assessment of interest. In this regard, we found that six of the 10 SFOs did not always issue the required demand letters at appropriate intervals (30, 60, and 90 days), while five did not always assess interest on debts. For one SFO, unassessed interest amounted to about \$59,000.

We also noted that two SFO's had not reconciled their general ledger to the accounts receivable subsidiary records. However, these SFOs indicated that they would correct these discrepancies.

Claims Office Actions

When SFOs determine that debts are uncollectible, they are forwarded to the EPA Claims Officer for disposition. The Claims Officer may compromise, terminate, or suspend further collection efforts on debts under \$20,000. Debts over \$20,000 must be forwarded to the General Accounting Office or the Department of Justice for approval of the final resolution of debts.

For this reporting period, the Claims Officer: (1) authorized a writeoff on ten debts totalling \$51,876; (2) collected on seven debts totalling \$32,490; (3) compromised on six debts totalling \$38,653 for \$18,072; and (4) suspended further collection efforts on one debt

amounting to \$3,236. Further, during this period the Claims Officer did not refer any debts to the General Accounting Office or Department of Justice. As of March 31, 1984, there were 107 accounts receivable valued at \$2,254,209 in the Claims Office. Of the \$2.3 million, about \$968,000 represents debt amounts between 1 to 2 years old while about \$1 million are over 2 years old. We are currently conducting an audit of the Claims Office.

Agency Initiatives

The Office of the Inspector General was requested by the EPA Claims Office, Office of General Counsel, to review financial statements and assess the ability of four debtors to repay their debts. We

concluded that the debtors either had the ability to repay or that the financial information submitted was not current.

In addition, the Agency's Comptroller issued a notice on "Reporting of Debt Information to Credit Agencies." This notice establishes Agency policy and procedures for the reporting of debt information to credit reporting agencies and complies with OMB Bulletin 83-21, "Use of Credit Reporting Agencies."

Agency Collection Efforts

The Financial Management Division provided the following summary of EPA's collection efforts for the period October 1, 1983 through March 31, 1984, and accounts receivable as of March 31, 1984.

		Notes
Collections	\$4,032,372	
Amounts Written off	\$52,707	
Interest Assessments	\$1,467,121	
Interest Collections	\$186,947	
Accounts Receivable:		
Under 90 days old	\$ 2,130,294	
Over 90 days old	12,505,827	1
Interagency agreements	3,117,424	2
Total	\$17,753,545	

Note 1: Almost 80 percent of this amount constitutes receivables which are being appealed. Collection actions are suspended until the appeals process is complete.

Note 2: This amount is for debts owed EPA by other Federal agencies. Since these debts do not have an impact on the U.S. Treasury, we have not included them in the regular accounts receivable figures. However, it is still important to note that these debts impact the Agency's budget. Approximately 21 percent of the total in this category is over 90 days old.

Appendix – Audit Reports Issued

The Inspector General Act requires the identification of each audit report completed or issued by the OIG during the reporting period. The following listing categorizes audit reports by type and region.

AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED
1. INTERNAL AND MANAGEMENT AUDITS		
E1LM4010005-40266	REGION 1 INTERNAL CONTROL ASSESSMENTS	11/28/83
TOTAL OF REGION 1 = 1		
E1LM4020008-40265	REGION 2 INTERNAL CONTROL ASSESSMENTS	11/28/83
TOTAL OF REGION 2 = 1		
E1AM4030135-40802	DELINQUENT DEBT REVIEW	03/26/84
E1Z03030248-40392	REGION 3 GOV'T VEHICLES-PA	12/20/83
E1Z04030023-40316	REGION 3 FMFIA REVIEW	12/07/83
TOTAL OF REGION 3 = 3		
E1AM4040036-40459	FED MGR'S FIN INTEG ACT	11/25/83
E1ZM4040061-40555	R=4 IMPREST FUND MONTGOMERY AL	01/26/84
E1AM4040125-40795	R4 REVIEW OF DELINQUENT DBTSGA	03/21/84
TOTAL OF REGION 4 = 3		
E1H03050384-40320	I&M DELINQUENT DEBTS R5	12/07/83
E1H03050385-40215	I&M DELINQUENT DEBTS CINCY	11/16/83
E1LD4050019-40258	I&M INTERNAL CONTROL ASSESSMENTS	11/25/83
TOTAL OF REGION 5 = 3		
E1Z03060199-40018	R6 DELINQUENT DEBT REVIEW TX	10/05/83
E1AM4060036-40233	FED MGRS FIN INTEG ACT R-6	11/21/83
E1AM4060093-40769	R6 DELINQUENT DEBT REVIEW	03/21/84
TOTAL OF REGION 6 = 3		
E1AM4080017-40587	EPA R8 YEAR END SPENDING CO	02/03/84
E1Z03080082-40804	EPA R-8 PROPERTY MGMT CO	03/26/84
E1VW3080081-40068	REGION 7 UNLIQUIDATED OBL	10/19/83
TOTAL OF REGION 8 = 3		
E1AM4090018-40588	EPA R9 YEAR END SPENDING CA	02/03/84
E1LD4090016-40268	R=9 INTERNAL CONTROL ASSESS CA	11/22/83
TOTAL OF REGION 9 = 2		
E1AM4100022-40589	EPA RX YR END SPENDING = MISC WA	02/03/84
E1Z03100039-40264	REGION 10 PROPERTY MGMT WA	11/28/83
E1LD4100015-40269	R10 INTERNAL CONTROL ASSESS WA	11/23/83
TOTAL OF REGION 10 = 3		
E1ZW3110044-40393	OFFICE OF WATER REGS & STDS	12/20/83
E1ZM4110018-40560	CONSULTING SVCS CONTRACTS	01/30/84
E1ZM3110045-40365	EPA IMPLEMENTATION OF FMFIA	12/15/83
E1ZM3110037-40119	EPA'S USE OF GOV'T VEHICLES	10/08/83
E1Cw3110019-40043	CONSTRUC GRANT-SPECIAL PROJ	10/12/83
TOTAL OF HQ = 5		
TOTAL INTERNAL & MANGEMENT AUDITS = 27		
2. CONSTRUCTION GRANT AUDITS		
E2CD3010118-40561	METCALF 7 EDDY INC MA	01/27/84
E2CD4010006-40562	METCALF & EDDY INC MA	01/27/84
E2CW3010147-40327	MIDDLETOWN	12/09/83
E2CW3010079-40167	OLD TOWN	11/07/83
E2CW3010071-40414	PLAINFIELD CT	12/27/83
E2CW3010146-40112	LITCHFIELD	10/26/83
E2CW3010160-40530	MERIDEN	01/19/84
E2CW3010109-40403	AMESBURY	12/23/83
E2CW3010108-40055	MEDWAY MA	10/18/83
E2CW3010159-40391	NEW CASTLE	12/20/83
E2CW3010112-40538	AMESBURY	01/20/84
E2CW3010148-40466	FAIRFIELD	01/09/84
E2CW3010131-40024	WALTHAM MA	10/11/83
E2CW3010172-40531	WORCHESTER MA	01/19/84
E2CW3010162-40046	NHWSPCC	10/13/83
E2CW3010144-40415	LENEX	12/27/83
E2CW3010100-40216	HARTFORD	11/17/83

AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED
E2CW3010143-40071	NEW HAMPSHIRE WSPCC NH	10/20/83
E2CW3010142-40417	MADAWASKA ME	12/28/83
P2CW3010103-40771	GREENVILLE NH	03/19/84
P2CW3010078-40564	NEW HAMPSHIRE WATER SUPPLY NH	01/27/84
P2CW3010057-40803	ELLINGTON CT	03/26/84
P2CW3010099-40782	LEWISTON-AUBURN ME	03/19/84
P2CW3010038-40668	LANCASTER NH	02/24/84
P2CW3010151-40798	MARSHFIELD VT	03/23/84
P2CW3011077-40757	VERGENNES	03/15/84
S2CW3010139-40278	MEDWAY	11/30/83
S2CW3010102-40797	PLAINVILLE MA	03/23/84
TOTAL OF REGION 1 = 28		
E2CW2020168-40520	BASORA & RODRIQUEZ PR	01/17/84
E2CW4020041-40235	ALEXANDRIA BAY VILLAGE NY	11/21/83
E2CW4020039-40192	OXFORD TOWN OF NJ	11/09/83
E2DW1020002-40800	MIDDLESEX COUNTY SA NJ	03/23/84
TOTAL OF REGION 2 = 4		
E2CW2030203-40193	BERKS-MONTGOMERY AUTHORITY-PA	11/09/83
E2CW2030350-40831	EAST PENNSBORO TOWNSHIP-PA	03/30/84
E2CW2030135-40748	W ELIZABETH SANITARY AUTH-PA	03/14/84
E2CW1030221-40534	NEW CASTLE COUNTY-DE	01/20/84
E2CW1030358-40832	ROANOKE CITY-VA	03/03/84
E2CW1030200-40636	WILMINGTON CITY COUNCIL-DE	02/15/84
E2CW3030164-40537	WILLARDS TOWN-MD	01/20/84
E2CW3030269-40395	ANNE ARUNDEL-MD	12/22/83
P2BW1030420-40314	MALDEN PUBLIC SERVICE DIST-WV	12/07/83
P2CW1030452-40386	PORTER TOWER-PA	12/20/83
P2CW1030114-40464	CARROLL COUNTY-MD	01/06/84
P2CD3030147-40137	ST JOSEPH MISSOURI ASSIST-MD	10/31/83
P2CW3030217-40608	DOVER CITY-DE	02/09/84
P2CW3030177-40597	FINCASTLE-VA	02/07/84
P2CW3030215-40370	LEWISTOWN BOROUGH-PA	12/16/83
P2CW3030184-40598	COLFAX PSD-WV	02/07/84
P2CW3030110-40442	BRADLEY PSD-WV	12/29/83
P2CW3030171-40596	ALLEGANY COUNTY-MD	02/07/84
P2CW3030089-40443	ST. MARY'S CITY-WV	12/29/83
P2CW3030198-40104	BRIDGEWATER BOROUGH-PA	10/25/83
P2CW3030199-40788	SOUTH BOSTON CITY-VA	03/20/84
P2CW3030165-40190	HAMPTON TOWNSHIP-PA	11/08/83
P2CW3030037-40016	NEWPORT NESW CITY-VA	10/05/83
P2CW3030174-40787	WSSC-MD	03/20/84
P2CW3030108-40042	FINDLAY TOWNSHIP-PA	10/13/83
P2CW3030169-40796	ANNE ARUNDEL COUNTY-MD	03/23/84
P2CW3030213-40532	WEST MIFFLIN-PA	01/18/84
P2CW3030186-40599	BRUCETON/BRANDONVILLE PSD-WV	02/07/84
P2CW3030006-40017	HAMPTON ROADS SANI DISTRICT-VA	10/05/83
P2CW3030158-40463	WESTERNPORT-MD	01/06/84
P2CW3030374-40611	NEW CASTLE COUNTY-DE	02/09/84
P2CW3030346-40610	PALMYRA-PA	12/16/83
P2CW3030279-40369	SOUTH MIDDLETON-PA	01/18/84
P2CW3030272-40524	TAMAQUA-PA	02/09/84
P2CW3030271-40609	NEW CASTLE-PA	01/12/84
P2CW3030263-40495	SEAFORD CITY-DE	01/12/84
P2CW3030259-40494	SOUTH MIDDLETON-PA	12/16/83
P2CW3030238-40372	DOVER CITY-DE	12/20/83
P2CW3030218-40385	LAUREL MAYOR & COUNCIL-DE	01/18/84
P2CW3030206-40522	WEST DONEGAL TOWNSHIP-PA	12/29/83
S2CW2030460-40444	ANNVILLE TWP AUTH-PA	12/16/83
S2CW2030408-40371	WARWICK TOWNSHIP-PA	01/17/84
S2CW2030226-40515	FAIRVIEW TOWNSHIP-PA	

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S2CW1030416-40623	NEW OXFORD MUN AUTH-PA	02/10/84
S2CW3030054-40624	WARWICK TOWNSHIP-PA	02/10/84
S2CW3030038-40234	BRIGHTON TOWNSHIP-PA	11/21/83
S2CW3030096-40514	JACKSON TOWNSHIP AUTHORITY-PA	01/17/84
TOTAL OF REGION 3 = 47		
E2CW2040338-40057	DECATUR TN	10/18/83
E2CW2040332-40145	CARTHAGE TN	11/01/83
E2CW2040227-40505	COLUMBIA SC	01/16/84
E2CW2040174-40122	JACKSON MS	10/27/83
E2CW1040018-40011	DELRAY BEACH FL	10/04/83
E2CW3040205-40053	FT MEADE	10/13/83
E2CW3040167-40056	FAISON NC	10/18/83
E2CW3040081-40050	CLAVERT CITY KY	10/18/83
E2CW3040016-40341	ATLANTA GA	12/13/83
E2CW3040267-40476	GWINNETT CO GA	01/09/84
E2CW3040206-40222	STARKVILLE	11/17/83
E2CW3040263-40509	MAIDEN NC	01/16/84
P2CW2040238-40349	LOUISVILLE KY	12/13/83
P2CW2040246-40346	ZEBULON NC	12/13/83
P2CW2040250-40127	GLASGOW	10/27/83
P2CW2040277-40340	LOUISVILLE KY	12/13/83
P2CW2040327-40343	DANVILLE	12/13/83
P2CW2040341-40345	LOUISVILLE KY	12/13/83
P2CW2040344-40093	BOWLING GREEN KY	10/24/83
P2CW2040353-40342	LEXINGTON KY	12/13/83
P2CW2040180-40299	DRY RIDGE KY	12/02/83
P2CW2040165-40059	GAINESVILLE FL	10/18/83
P2CW1040106-40350	LOUISVILLE JEFFERSON CO	12/13/83
P2CW2040164-40009	DYERSBURG TN	10/04/83
P2CW2040137-40252	WCRSA GREENVILLE SC	11/23/83
P2CW2040110-40048	BENSON NC	10/14/83
P2CW2040059-40351	LOUISVILLE KY	12/13/83
P2CW3040277-40470	BRULINGTON NC	01/09/84
P2CW3040295-40510	JACKSON MS	01/16/84
P2CW3040313-40471	SUMTER SC	01/09/84
P2CW3040251-40814	LOUISBURG NC	03/28/84
P2CW2040260-40816	DEMOPOLIS AL	03/28/84
P2CW3040199-40765	PALM BEACH CO FL	03/16/84
P2CW3040255-40815	MERIDIAN MS	03/28/84
P2CW3040250-40126	TUSCALOOSA AL	10/27/83
P2CW3040059-40051	CLEARY HEIGHTS WSD	10/13/83
P2CW3040046-40508	MIAMI DADE WATER & SEWER FL	10/16/84
P2CW3040233-40298	CLINTON NC	12/02/83
P2CW3040053-40338	LOUISVILLE KY	12/13/83
P2CW3040161-40763	MIAMI/DADE WATER & SEWER FL	03/16/84
P2CW3040131-40726	MIAMI DATE WATER & SEWER	03/09/84
P2CW3040186-40219	WILMINGTON NC	11/17/83
P2CW3040156-40095	ADEL GA	10/21/83
P2CW3040184-40221	WINSTON/SALEM CITY/CO UTIL NC	11/17/83
P2CW3040064-40277	AIKEN CO PSA SC	11/30/83
P2CW3040198-40764	MIAMI DADE WSA FL	03/16/84
P2CW3040185-40469	WARREN COUNTY NC	01/09/84
P2CW3040196-40344	PINEALLAS CO FL	12/13/83
P2CW3040130-40010	VIDALIA	10/04/83
P2CW3040157-40008	PASCAGOULA MS	10/04/83
P2CW3040056-40054	YORK SC	10/13/83
P2CW3040183-40147	CHERRYVILLE NC	11/01/83
P2CW3030060-40556	MIAMI DADE WATER & SEWER FL	01/26/84
P2CW3040133-40727	MIAMI DADE WATER & SEWER FL	03/09/84
P2CW3040051-40492	MIAMI DADE WATER & SEWER FL	01/16/84
S2CW3040024-40094	NASHVILLE TN	10/24/83
P2CW4040037-40817	TUSCALOOSA AL	03/28/84

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2. CONSTRUCTION GRANT AUDITS		
P2CW4040009-40577	MONTGOMERY WATER WKS & SB AL	02/01/84
S2CW2040147-40646	KNOXVILLE TN	02/17/84
S2CW0040316-40467	LAFAYETTE TN	01/09/84
S2CW3040289-40648	COLLIERVILLE TN	02/17/84
S2CW3040052-40839	MOUNT PLEASANT TN	03/30/84
P2CW4040049-40818	JEFFERSON CO COMM AL	03/28/84
S2CW3040047-40647	HARPETH VALLEY UTIL DIST TN	02/17/84
S2CW3040035-40399	NEWPORT UTILITY TN	12/22/83
TOTAL OF REGION 4 = 65		
E2CW2050484-40287	EFFINGHAM IL	12/02/83
E2BD4050033-40254	CONSOER TOWNSEND	11/23/83
E2CW2050480-40136	GREENE CO (XENIA) OH	10/28/83
E2BW1050251-40135	TURNER CONSTR CO CLEVELAND OH	10/31/83
E2CW2050479-40739	YOUNGSTOWN OH	03/13/84
E2CW2050229-40527	MSD CHICAGO IL	01/18/84
E2CW2050209-40621	MSD CHICAGO IL	02/09/84
E2CW2050010-40400	MSD CHICAGO IL	12/22/83
E2BW3050294-40196	BURGES & NIPLE (CY 78-82) OH	11/10/83
E2CW3050196-40595	BREEZY POINT/PEQUOT LAKES MN	02/06/84
E2CW3050206-40778	CONVERSE IN	03/19/84
E2CW3050197-40541	URBANA OH	01/23/84
E2CW3050207-40082	JEFFERSON OH	10/21/83
P2CW2050179-40302	WASHTENAW CO (ANN ARBOR) MI	12/05/83
P2CW2050239-40140	OREGON OH	10/31/83
P2CW2050290-40401	LEBANON IN	12/22/83
P2CW2050359-40245	LENAWEE CO (ADRIAN) MI	11/22/83
P2CW2050372-40806	GRAND RAPIDS MI	03/26/84
P2CW2050477-40833	FOND DU LAC WI	03/30/84
P2CW2050511-40081	HOLLAND MI	10/21/83
P2CW2050612-40686	MMSD MILWAUKEE WI	02/29/84
P2CW2050616-40593	LIBERTY CENTER OH	02/06/84
P2CW2050627-40776	MIAMI CO (DAYTON) OH	03/19/84
P2CW1050366-40532	WHEATON SD IL	01/19/84
P2CW2050178-40416	WEST SALEM WI	12/27/83
P2CW2050167-40239	SUPERIOR WI	11/22/83
P2CW1050300-40592	MT VERNON IL	02/06/84
P2CW1050276-40259	NEW ULM MN	11/25/83
P2CW1050142-40244	UNION GROVE WI	11/23/83
P2CW1050086-40143	VIROQUA WI	10/31/83
P2CW2050155-40779	HAMILTON CO (CLEVES) OH	03/19/84
P2BW0050247-40728	MWCC (ST PAUL) (OH FY 75-80)	03/09/84
P2CW1050064-40238	MMSD MILWAUKEE WI	11/22/83
P2CW1050052-40526	LAKE PEWAUKEE SD (PEWAUKEE) WI	11/18/84
P2BW2050340-40677	TKDA ST PAUL (OH CY-77-81) MN	12/28/84
P2BW1050186-40303	GRAEF ANHALT (MMSD) (80-81) WI	12/05/83
P2CW2050119-40591	W TRAVERSE TWP (HARBOR SPRINGS)	02/06/84
P2CW1050027-40240	PRAIRIE DU CHIEN WI	11/22/83
P2CW2050113-40288	RACINE WI	12/02/83
P2CW2050097-40594	MIAMI CD (DAYTON) OH	02/06/84
P2CW2050096-40775	GREEN TWP (PARIS) MI	03/19/84
P2CD2050050-40257	PITTSBURG KS	11/25/83
P2CW0050407-40774	KNIGHTSVILLE TN	03/19/84
P2CW0050394-40394	VERONA WI	12/21/83
P2CW0050325-40142	MOUNT HOREB WI	10/31/83
P2CW3050279-40540	BRILLION WI	01/23/84
P2CW3050201-40780	COLUMBIANA CO (LISBON) OH	03/19/84
P2CW3050130-40139	DU QUOIN IL	10/31/83
P2CW3050116-40644	CARBONDALE IL	02/16/84
P2CW3050069-40525	TOMAH WI	01/18/84
P2CW3050066-40708	CADILLAC CITY/WEXFORD CO MI	03/07/84
P2CW3050065-40777	DOVER-EYOTA-ST CHARLES AREA MN	03/19/84

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P2CW3050063-40685	MMSD MILWAUKEE WI	02/29/84
P2CW3050061-40260	BIG LAKE MN	11/25/83
P2CW3050060-40141	LITCHFIELD IL	10/31/83
P2CW3050055-40807	ARENAC CO (STANDISH) MI	03/27/84
TOTAL OF REGION 5 = 56		
E28W3060188-40669	PARIS TX	02/24/84
E2AW3060066-40275	LAN TX	11/30/83
E2CW2060100-40699	PONTOTOC CO RURAL SD NO. 5 OK	03/02/84
E2CW4060013-40586	TRINITY TX	02/02/84
E2CW4060022-40687	HOMINY OK	03/02/84
E2CW4060055-40785	HOUSTON TX	03/19/84
E2CW3060058-40485	GRAND CANE LA	01/10/84
E2CW3060118-40044	OBERLIN LA	10/13/83
E2CW3060099-40799	TANGIPAHOA LA	03/23/84
E2CW3060163-40688	ST CHARLES PARISH LA	03/02/84
E2CW3060153-40367	KAUFMAN TX	12/15/83
E2CW3060145-40366	FOLSOM LA	12/15/83
E2CW3060137-40513	DALLAS TX	01/16/84
E2CW3060192-40484	DALLAS TX	01/10/84
P2CW3060201-40843	LOVINGTON NM	03/30/84
P2CW3060198-40842	RUIDOSA/RUIDOSA DOWNS NM	03/30/84
P2CW3060195-40841	DEMING NM	03/30/83
P2CW3060191-40558	EL PASO TX	01/26/84
P2CW3060037-40013	NO LITTLE ROCK SEWER CO AR	10/04/83
P2CW3060092-40468	MERRYVILLE LA	01/09/84
P2CW3060089-40451	CLEAR LAKE CITY TX	12/30/83
P2CW3060059-40220	ELTON LA	11/17/83
P2CW3060048-40347	ST BERNARD SD/LA	12/13/83
P2CW3060183-40251	NO TEXAS NWD TC	11/23/83
P2CW3060179-40840	GLADEWATER TX	03/30/84
P2CW3060177-40626	CHICKASHA OK	02/10/84
P2CW3060173-40625	ST JAMES PARISH POLICE JURY LA	02/10/84
P2CW3060172-40144	DALLAS TX	11/01/83
P2CW3060154-40250	COMMERCE TX	11/23/83
P2CW3060117-40058	TEXAS A&M UNIV TX	10/18/83
P2CW3060116-40339	STEPHENVILLE TX	12/13/83
P2CW3060109-40146	CHINA TX	11/01/83
P2CW3060094-40382	LAFAYETTE LA	12/19/83
TOTAL OF REGION 6 = 33		
E2CW2070046-40654	INDIANOLA IA	02/17/84
E2CW2070086-40267	WICHITA KS	11/28/83
E2CW2070067-40242	HEBRON NE CITY OF	11/23/83
E2CW2070454-40549	CUBA MO	01/23/84
E2CW2070424-40300	HARLAN IOWA	12/05/83
E2CW2070582-40301	FORT CALHOUN NE	12/05/83
E2CW2070620-40354	EPWORTH IA	12/13/83
P2BW2070361-40025	CEDAR RAPIDS IA	10/11/83
P2CW2070050-40326	PITTSBURG KS	12/08/83
TOTAL OF REGION 7 = 9		
P2CW2080101-40152	SOUTH ADAMS CO W&S DISTRICT CO	11/01/83
P2BW4080008-40236	PUEBLO CO CITY OF	11/21/83
P2BW4080025-40548	PUEBLO CITY OF CO	01/23/84
P2CW4080024-40547	SOUTH ADAMS CO W&S DISTRICT CO	01/23/84
P2CW3080069-40635	WHITEFISH MT CITY OF	02/14/84
P2CW3080065-40689	SPRINGDALE UT TOWN OF	03/01/84
P2CW3080061-40241	KEMMERER WY CITY OF	11/22/83
P2CW3080058-40571	MANTUA UT TOWN OF	01/30/84
P2CW3080053-40249	KANAB CITY CORPORATION UT	11/23/83
P2CW3080014-40065	UPPER THOMPSON SD ESTES PK CO	10/18/83
P2CW3080017-40205	CEDAR CITY CORP ORATION UT	11/14/83
P2CW3080015-40070	BIG TIMBER MT CITY OF	10/19/83
P2CW3080050-40271	GRANBY SANITATION DISTRICT CO	11/29/83

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P2CW3080029-40270	SILVERTHORNE/DILLON JNT SA CO	11/29/83
P2CW3080023-40659	GREAT FALLS MT CITY OF	02/22/84
P2CW3080022-40069	CARBON COUNTY COMMISSIONERS MT	10/19/83
TOTAL OF REGION 8 = 16		
E2BW2090044-40574	GROVELAND COMM SD CA	01/31/84
E2CW3090058-40237	CONTRA COSTA CSD 7A CA	11/21/83
E2CW3090024-40157	LAS VIRGENES CA	11/04/83
E2CW3090138-40834	MONTEREY CO SER AREA CA	03/29/84
E2CW3090066-40158	HONOLULU HI CITY & COUNTY OF	11/04/83
E2CW3090136-40519	LOCKFORD COMM SER DIST CA	01/17/84
E2CW3090135-40168	BRENTWOOD CA CITY OF	11/04/83
E2CW4090007-40740	HONOLULU CITY & COUNTY HI	03/13/84
E2CW3090160-40552	QUINCY SANITARY DIST CA	01/25/84
E2CW3090254-40363	CITY & COUNTY OF HONOLULU HI	12/14/83
E2CW3090225-40658	HONOLULU CITY & COUNTY HI	02/22/84
E2CW3090205-40493	MORRO BAY CA CITY OF	01/11/84
S2BW4090021-40329	SACRAMENTO REGIONAL CSD CA	12/09/83
S2BW3090218-40206	MONTEREY REG WPCA CA	11/15/83
S2BW3090110-40478	KENNEDY-JENKS ENGINEERS SF CA	01/10/84
S2BW3090085-40528	ENGINEERING SCIENCE ARCADIA CA	01/18/84
S2AW3090253-40543	GUSTINE CA CITY OF	01/23/84
S2CW3090241-40529	VENTURA REG CSD CA	01/18/84
S2CW3090242-40456	PATTERSON CA CITY OF	01/04/84
S2CW3090185-40455	LOS ANGELES CA CITY OF	01/03/84
S2CW3090184-40697	LAKE COUNTY SAN DIST CA	03/01/84
S2CW3090114-40161	REDDING CA CITY OF	11/04/83
S2CW3090182-40163	TULARE CO DEPT OF EDUCATION CA	11/04/83
S2CW3090181-40155	N TAHOE PUD CA	11/04/83
S2CW3090022-40109	ALISO WATER MGMT AGENCY CA	10/25/83
S2CW3090013-40364	SACRAMENTO REGIONAL CSD CA	12/14/83
S2CW3090115-40756	LIVERMORE-AMADOR VALLEY MA CA	03/15/84
S2CW3090039-40207	LAKE PORT CITY OF CA	11/15/83
S2CW3090179-40159	BISHOP CA CITY OF	11/04/83
S2CW3090178-40675	CA DEPT OF CORRECTIONS-SUSAN	02/27/84
S2CW3090128-40079	ALISO WATER MGMT AGENCY CA	10/20/83
S2CW3090118-40154	LOS ANGELES CSD WHITTIER CA	11/04/83
S2CW3090133-40573	SANTA ROSA CA CITY OF	01/30/84
S2CW3090132-40656	SANTA ROSA CA CITY OF	02/21/84
S2CW3090131-40812	CRESCENTA VALLEY COUNTY WD CA	03/27/84
S2CW3090129-40160	EAST BAY DISC AUTH CA	11/04/83
S2CW3090177-40837	LOS ANGELES CSD 2 CA	03/30/84
S2CW3090176-40642	VENTURA REGIONAL CSD CA	02/16/84
S2CW3090175-40678	CITY & CO OF SAN FRANCISCO CA	02/28/84
S2CW3090171-40674	GRASS VALLEY CA CITY OF	02/27/84
S2CW3090151-40156	BIG BEAR CA CITY OF	11/04/83
S2CW3090146-40162	SAN FRANCISCO CITY & COUNTY CA	11/04/83
S2CW3090117-40749	CSD OF LOS ANGELES COUNTY CA	03/14/84
S2CW3090116-40572	SACRAMENTO COUNTY CA	01/30/84
TOTAL OF REGION 9 = 44		
E2AW4100036-40786	BOISE PUBLIC WORKS DEPT ID	03/20/84
E2BW3100045-40172	METRO WASTEWATER MGMT COM OR	11/07/83
E2CW3100012-40553	BURLEY ID CITY OF	01/25/84
E2CW3100051-40319	COEUR D'ALENE ID CITY OF	12/07/83
E2CW3100015-40091	VAL VUE SEWER DIST SETTLE WA	10/24/83
E2CW3100016-40243	WOODBURN OF CITY OF	11/22/83
E2CW3100047-40805	ALMIRA WA TOWN OF	03/26/84
P2CW3100011-40007	BRUNEAU WATER & SEWER DIST ID	10/04/83
P2CW3100001-40103	BOISE CITY OF ID	10/24/83
P2CW4100005-40092	BOISE ID CITY OF	10/24/83
TOTAL OF REGION 10 = 10		
TOTAL CONSTRUCTION GRANT AUDITS = 312		

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3. OTHER GRANT AND CONTRACT AUDITS		
C3EC4010065-40707	KEENE NH	03/07/84
D3AM4010020-40180	TRC ENVIR CONSULT INC CT	11/08/83
D3AM4010021-40181	TRC ENVIRON CONSULTS INC CT	11/08/83
D3AM4010034-40256	L&C STEINMULLER GMBH GERMANY	11/25/83
D3AM4010026-40203	TRC ENVIR CONSULTS INC CT	11/10/83
D3AM4010042-40356	ARTHUR D LITTLE INC MA	12/14/83
D3AM4010075-40783	CAMP DRESSER & MCKEE INC MA	03/19/84
D3AM4010058-40499	GCA TECHNOLOGY DIV MA	01/12/84
D3AM4010057-40498	ENVIRONMENTAL RESEARCH & TEC M	01/12/84
D3AM4010056-40497	HEALTH EFFECTS INSTITUTE MA	01/12/84
D3AM4010048-40362	PUTNAM HAYES & BARLETT INC M	12/14/83
D3AM4010047-40361	GEREGHTY & MILLER INC NY	12/14/83
D3AM4010043-40357	ARTHUR D LITTLE INC MA	12/14/83
D3CM4010023-40183	ABT ASSOCIATES INC MA	11/08/83
D3CM4010019-40179	ENERGY RESOURCES CO INC MA	11/08/83
D3CM4010046-40360	SPRINGBORN LABS INC CT	12/14/83
D3CM4010073-40772	UNITED TECHNOLOGIES CORP CT	03/19/84
D3CM4010032-40246	ARTHUR D LITTLE INC MA	11/23/83
D3CM4010024-40208	JBF SCIENTIFIC CORP MA	11/16/83
D3CM4010012-40169	ABT ASSOCIATES MA	11/04/83
D3AW4010074-40773	ARTHUR D LITTLE INC MA	03/19/84
D3AS4010033-40247	E C JORDAN CO ME	11/23/83
D3AS4010004-40047	ARTHUR D LITTLE MA	10/14/83
D3CM4010060-40535	THE MITRE CORP MA	01/20/84
D3CM4010045-40359	TRC-ENVIRON CONSULTANTS INC C	12/14/83
D3CM4010017-40177	ENVIRONMENTAL RESH & TECH CO M	11/08/83
D3CM4010015-40175	ENERGY RESOURCES CO INC MA	11/08/83
D3BM4010044-40358	HAMILTON-STANDARD DIV UTC CT	12/14/83
D3CM4010014-40174	ENERGY RESOURCES CO INC MA	11/08/83
D3CM4010013-40173	META SYSTEMS INC MA	11/08/83
D3DW3010185-40279	TIGHE & BOWD ENGINEERS MA	12/01/83
D3DM4010025-40202	TEMPLE BARKER SLOANE INC MA	11/10/83
D3DM4010051-40737	WCH INDUSTRIES MA	03/12/84
D3CS4010016-40176	ENERGY RESOURCES CO INC MA	11/08/83
D3DW2010225-40120	CURRAN ASSOCIATES INC MA	10/27/83
D3DW3010167-40255	HAYDEN HARDING & BUCHANAN MA	11/25/83
D3DW3010098-40121	WRIGHT ENGR LTD VT	10/27/83
D3DW3010041-40738	WCH INDUSTRIES INC MA	03/13/84
D3DW2010247-40402	SEA CONSULTANTS INC MA	12/23/83
H3AB4010018-40178	HARVARD UNIVERSITY MA	11/08/83
H3AM4010061-40536	HARVARD UNIV SCL PUB HEALTH M	01/20/84
N3GC4010041-40355	METRO AREA PLANNING COUNCIL MA	12/14/83
N3GC4010062-40563	CLAREMONT NH	01/27/84
N3GC4010063-40633	GR BRIDGEPORT REG PLAN AGY CT	02/14/84
N3GC4010069-40711	CONNECTICUT RIVER ESTUARY RP C	03/08/84
N3GC4010070-40712	NE CONN REG'L PLAN AGENCY CT	03/08/84
N3GC4010071-40713	CLAREMONT NH	03/08/84
P3B02010266-40565	WRIGHT PIERCE ME	01/27/84
P3D01010114-40607	WRIGHT PIERCE ME	02/08/84
S3D01010165-40209	COFFIN & RICHARDSON INC	11/15/83
TOTAL OF REGION 1 = 50		
C3EW4020043-40521	INTERSTATE SANITATION COMM NY	01/18/84
D3AB4020036-40165	CORNELL UNIVERSITY NY	11/03/83
D3AM4020063-40488	AUDITS AND SERVEYS INC NY	01/11/84
D3BM4020048-40378	BURNS & ROE IND SERV CORP NJ	12/16/83
D3AW4020078-40704	HYDROQUAL INC NJ	03/05/84
D3CM4020031-40089	FRED C HART ASSOC INC NY	10/14/83
D3CM4020033-40087	FRED C HART ASSOC INC NY	10/14/83
D3CM4020032-40088	FRED C HART ASSOC INC NY	10/14/83
D3CM4020075-40631	FRED C HART ASSOC NY	02/13/84
D3CM4020067-40632	FRED C HART NY	02/13/84

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D3CM4020062-40487	BURNS AND ROE IND SERV CORP NJ	01/11/84
D3CM4020061-40486	FRED C HART ASSOC INC NY	01/11/84
D3CM4020065-40490	GERAGHTY & MILLER NY	01/11/84
D3CM4020064-40489	GERAGHTY & MILLER NY	01/11/84
D3DM4020034-40090	MATHTECH INC NJ	10/24/83
D3DM4020076-40645	MATHEMATICA POLICY RESEARCH N	02/17/84
E3BW3020101-40640	EQB	02/15/84
E3CW3020093-40829	SOLID WASTE AUTHORITY PR	03/29/84
E3CW2020167-40822	DEPT OF HEALTH PR	03/28/84
E3CW2020055-40813	EQB-SOLID WASTE MNG PR	03/28/84
N3GC4020070-40784	PORT AUTHORITY OF NY & NJ NY	03/19/84
N3GC4020074-40801	SUFFOLK COUNTY NY	03/23/84
P3CP2020065-40760	NJ DEPT OF ENV PROT NJ	03/16/84
P3D02020156-40457	NEW YORK DEP NY	01/04/84
P3D02020057-40413	LINDEN ROSELLE SA NJ	12/27/83
P3CP1020058-40759	NJ DEPT OF ENV PROTECTION NJ	03/16/84
P3D02020200-40377	HAZEN SAWYER ENG INC NY	12/16/83
TOTAL OF REGION 2 = 27		
C3EC4030058-40281	HARVE DEGRACE CITY-MD	12/01/83
C3FC4030131-40700	ST MARY'S COUNTY-MD	03/02/84
C3EC4030117-40630	DELAWARE RIVER BASIN COM-NJ	02/13/84
C3EC4030113-40612	CHESTERFIELD COUNTY-VA	02/09/84
C3EC4030092-40458	SUSQUEHANNA RIVER BASIN COM-PA	01/04/84
C3EC4030069-40315	BOWIE CITY OF-MA	12/07/83
C3FC4030139-40733	CALVERT COUNTY-MD	03/12/84
C3FC4030142-40736	CARROLL COUNTY-MD	03/12/84
C3FC4030059-40309	SNOW HILL TOWN OF-MD	02/06/83
C3F04030101-40550	WASHINGTON COUNTY-MD	01/24/84
D3A04030066-40312	INDUSTRIAL ECONOMICS-MA	12/06/83
D3A04030068-40310	ENVIRON CORPORATION-DC	12/06/83
D3A04030072-40332	ROY F. WESTON INC-PA	12/22/83
D3A04030073-40333	JACK FAUCETT ASSOC INC-MD	12/12/83
D3A04030074-40334	CLEMENT ASSOC INC-VA	12/12/83
D3A04030077-40337	BOOZ ALLEN & HAMILTON INC-MD	12/13/83
D3A04030079-40384	GREELEY POLHEMUS GROUP INC-PA	12/19/83
D3A04030095-40477	MIRANDA ASSOCIATES-MD	01/10/84
D3A04030107-40568	SYCOM INC-VA	01/30/84
D3A04030114-40619	CLEMENT ASSOCIATES INC-VA	02/09/84
D3A04030115-40620	BOOZ ALLEN & HAMILTON INC-MD	02/09/84
D3A04030118-40637	JRB ASSOCIATES-VA	02/15/84
D3A04030120-40639	SMC MARTIN INC-PA	02/15/84
D3A04030123-40661	NUS CORPORATION-MD	02/23/84
D3A04030137-40731	VERSAR INC-VA	03/12/84
D3A04030146-40794	ECOLOGICAL ANALYSTS INC-MD	03/21/84
D3A04030043-40170	JRB ASSOCIATES-VA	11/07/83
D3A04030050-40189	ICF INCORPORATED-DC	11/08/83
D3A04030044-40171	ICF INCORPORATED-DC	11/07/83
D3A04030065-40313	ABT ASSOCIATES INC-MA	12/06/83
D3A04030064-40308	ROY F WESTON INC-PA	12/06/83
D3A04030061-40305	WESTAT INCORPORATED-MD	12/06/83
D3A04030060-40304	KAAREN JOHNSON ASSOC INC-MD	12/06/83
D3A04030035-40149	ENVIRONMENTAL LAW INSTITUTE-DC	11/01/83
D3A04030009-40045	GEOMET TECH-MD	10/13/83
D3A03030399-40006	D'APPOLONIA WASTE MGMT SER-PA	10/04/83
D3A03030398-40005	MANTECH INTERNATIONAL CORP-VA	10/04/83
D3A03030397-40004	GEOMET TECHNOLOGIES-MD	10/04/83
D3A04030034-40148	WESTAT INCORPORATED-MD	11/01/83
D3B04030019-40080	BIONETICS CORP-VA	10/21/83
D3B04030084-40404	CORP-NY RADIAN	12/23/83
D3B04030106-40567	MINE SAFETY APPLIANCES CO-PA	01/30/84

AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED
D3A04030032-40151	SOBOTKA & COMPANCY INC-DC	11/01/83
D3A04030026-40110	E.H. PECHAN & ASSOCIATES-VA	10/25/83
D3A03030396-40003	JACA CORP-PA	10/04/83
D3A04030017-40077	COM SITE INTERNATIONAL INC-MD	10/20/83
D3A03030395-40002	BOOZ ALLEN & HAMILTON-MD	10/04/83
D3A04030014-40039	GEOTRANS INC-VA	10/12/83
D3A04030013-40038	CLEMENT ASSOCIATES-VA	10/12/83
D3C04030022-40085	HOFFMAN MUNTER-MD	10/21/83
D3C04030012-40037	NATIONAL ACADEMY OF SCIENCE-DC	10/12/83
D3C04030087-40431	ENVIRO CONTROL INC-MD	12/29/83
D3C04030048-40187	TRACOR JITCO INC-MD	11/08/83
D3C04030062-40306	RADIAN CORP-TX	12/06/83
D3C04030049-40188	TRACOR JITCO INC-MD	11/08/83
D3C04030081-40387	BIOSPHERICS INC-MD	12/19/83
D3D04030010-40027	FRANKLIN INSTITUTE-PA	10/12/83
D3D04030016-40076	FRANKLIN INSTITUTE-PA	10/20/83
D3D04030018-40078	ENVIRONMENTAL LAW INSTITUTE-DC	10/20/83
D3D04030020-40083	BIONETICS CORP-VA	10/21/83
D3D04030021-40084	BIONETICS CORP-VA	10/21/83
D3D04030045-40184	HITTMAN ASSOCIATES-MD	11/08/83
D3D04030071-40331	FERGUSON BRYON ASSOC INC-DC	12/12/83
D3D04030082-40388	CRS GROUP ENGINEERS INC-TX	12/19/83
D3D04030085-40405	HYDROTECHNIC CORP-NY	12/23/83
D3D04030086-40406	INTERNATIONAL BUSINESS SERV-DC	12/23/83
D3D04030105-40566	SCOTT ENVIRONMENTAL TECH-PA	01/30/84
D3D04030108-40569	SKELLY & LOY-PA	01/30/84
D3D04030111-40601	GENERAL ELECTRIC CO-PA	02/07/84
D3D04030121-40643	MINE SAFETY APPLIANCES-PA	02/16/84
D3D04020128-40666	SCJ INC-DC	02/23/84
D3D04030132- 40701	SMC MARTIN INC PA	03/02/84
D3D04030133-40702	ENERGY & ENVIRON ANALYSIS-VA	02/02/84
D3D04030134-40703	CALCULON COMP-PA	03/02/84
D3C04030080-40383	ENVIRONMENTAL LAW INSTITUTE-DC	12/19/83
D3C04030078-40368	ENVIRON CONTROL INC-MD	12/15/83
D3C04030076-40336	TRITON CORPORATION-DC	12/13/83
D3C04030075-40335	GEOMET TECHNOLOGIES INC-MD	12/13/83
D3C04030063-40307	WAPORA INC-MA	12/06/83
E3C03030078-40321	DISTRICT OF COLUMBIA GOV'T-DC	12/08/83
E3C02030252-40330	EDWARD H. RICHARDSON-DE	12/12/83
E3D02030061-40194	HOWARD COUNTY-MD	11/10/83
N3GC4030028-40118	LUZERNE COUNTY PLANNING COM-PA	10/27/83
N3GC4030053-40195	AGRICULTURE CONSUMER SERVICE	11/10/83
N3GC4030070-40317	SE VA PLANNING DISTRICT COM-VA	12/07/83
N3GC4030099-40539	WESTMINSTER CITY-MD	01/20/84
N3GC4030116-40629	CRATER PLANNING DISTRICT-VA	02/13/84
N3GC4030140-40734	FREDERICK COUNTY-MD	03/12/84
N3GC4030141-40735	DISTRICT OF COLUMBIA-DOT-DC	03/12/84
N3GC4030144-40770	MONTGOMERY COUNTY-MD	03/19/84
H3CU4030127-40665	THOMAS JEFFERSON UNIVERSITY-PA	02/23/84
H3CU4030126-40664	VIRGINIA POLYTECHNIC-VA	02/23/84
H3A04030067-40311	NGA	12/06/83
H3A04030027-40111	LEHIGH UNIVERSITY-PA	10/25/83
H3C04030024-40107	GEORGE WASHINGTON UNIV-DC	10/25/83
H3CU4030125-40663	HOWARD UNIVERSITY-DC	02/23/84
H3CU4030124-40662	VIRGINIA COMMONWEALTH UNIV-VA	02/23/84
H3C04030033-40150	PITTSBURGH UNIVERSITY-PA	11/01/83
H3C04030025-40108	GEORGE WASHINGTON UNIV-DC	10/25/83

TOTAL OF REGION 3 = 120

AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED
C3E04040013-40101	FLA DER FL	10/21/83
C3EM4040133-40751	LEXINGTON/FAYETTE UCG KY	03/15/84
C3EM4040128-40745	DAYTONA BEACH FL	03/13/84
C3EM4040119-40729	COLUMBIA SC	03/15/84
C3EM4040106-40742	MORVEN NC	03/13/84
C3EM4040096-40653	MORRISTOWN TN	02/16/84
C3EM4040094-40692	WINSTON SALEM NC	02/29/84
C3EM4040092-40651	WEST FLA RPC FL	02/16/84
C3F04040066-40380	FORDSVILLE KY	12/19/83
C3F04040014-40102	FLA DER FL	10/21/83
C3FM4040075-40449	GREENSBORO NC	12/30/83
C3FM4040134-40752	LEXINGTON/FAYETTE UCG KY	03/15/84
C3FM4040129-40746	DAYTONA BEACH FL	03/13/84
C3FM4040120-40750	COLUMBIA SC	03/15/84
C3FM4040107-40741	MORVEN NC	03/13/84
C3FM4040095-40652	MORRISTOWN TN	02/16/84
C3FM4040093-40691	WINSTON SALEM NC	02/29/84
C3FM4040091-40650	WEST FLA RPC FL	02/16/84
C3FM4040082-40512	HARRODSBURG KY	01/16/84
D3A03040301-40015	HAZTECH NC	10/04/83
D3AM4040146-40838	KILKELLY ENV ASSOC NC	03/30/84
D3AM4040089-40557	RESEARCH TRIANGLE INST NC	01/26/84
D3A04040015-40060	UNITED MAINTENANCE SVE NC	10/18/83
D3CM4040030-40098	ACT SYSTEMS FL	10/21/83
D3CM4040111-40628	NORTHRUP SERVICES NC	02/10/84
D3CM4040080-40475	ENVIRONMENTAL SC & ENGR FL	01/09/84
D3CM4040079-40398	PRIEDE SEDGWICK AL	12/22/83
D3CM4040031-40099	ACT SYSTEMS FL	10/21/83
D3DM4040052-40212	PRICE WATER HOUSE FL	11/16/83
D3C04040068-40348	WYLE LABS AL	12/13/83
H3CU4040121-40743	UNIV OF FLORIDA	03/13/84
H3CU4040150-40821	UNIV OF NO FLORIDA	03/28/84
H3CU4040141-40820	FLORIDA ATLANTIC UNIV FL	03/28/84
H3CM4040029-40097	RESEARCH TRIANGLE INST NC	10/21/83
H3AM4040039-40123	UNIV NC	10/27/83
H3CM4040063-40297	RESEARCH TRIANGLE INST NC	12/02/83
H3CM4040062-40296	RESEARCH TRIANGLE INST NC	12/02/83
H3A04040016-40061	RESEARCH TRIANGLE INST NC	10/18/83
N3GM4040058-40276	ALA DEPT AGRI & INDUSTRIES AL	11/30/83
N3GM4040081-40507	TAMPA BAY RPC FL	01/16/84
N3GM4040074-40381	TENNESSEE (STATE OF) TN	12/19/83
N3GM4040098-40580	JACKSON MS	02/01/84
N3GM4040097-40579	LAKE CITY TN	02/01/84
N3G04040017-40028	WACCAMAW RPDC SC	10/14/83
N3G04040067-40373	BIRMINGHAM RPC AL	12/16/83
N3GM4040136-40754	FAYETTEVILLE NC	03/15/84
N3GM4040099-40581	TAMPA FL	02/01/84
N3GM4040115-40694	MAYSVILLE KY	02/29/84
N3GM4040114-40693	BERKLEY CHARLESTON DORCHESTSON	02/29/84
N3GM4040135-40753	LEE COUNTY FL	03/15/84
N3GM4040130-40747	GA DEPT NATURAL RESOURCES GA	03/13/84
N3GM4040127-40744	KNOXVILLE TN	03/13/84
N3GM4040117-40695	VALDOSTA GA	02/2/84
N3GM4040032-40211	SOUTH ALABAMA RPC AL	11/16/83
N3GM4040139-40819	JEFFERSON CO COMM AL	03/28/84
N3GM4040137-40755	GA DEPT OF AGRICULTURE GA	03/15/84
N3GM4040048-40214	WEST FLA RPC FL	11/16/83
N3GM4040047-40218	TUSKEGEE INSTITUTE AL	11/17/83
P3C03040163-40506	ATLANTA UNIV CENTER GA	01/16/84

TOTAL OF REGION 4 = 59

AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED
C3FC4050125-40671	AKRON (CY 82) OH	02/24/84
C3FC4050118-40617	NIPC IL	02/09/84
C3FC4050115-40615	FORT WAYNE IN	02/09/84
C3FC4050096-40503	GLS REGION V P&D COMM, MI	01/12/84
C3FC4050094-40501	BEECHER CITY IL	01/12/84
C3FC4050065-40390	SEMICOG (DETROIT) (FY 83) MI	12/20/83
C3FC4050041-40201	IHCC (FY 81/82)	11/08/83
C3EC3050389-40020	GLS R5 PDC (FY 81) FLINT MI	10/07/83
C3EC3050387-40022	GLS REG, V PDC (FY 80) FLINT M	10/07/83
C3FC4050040-40200	IHCC (FY 83)	11/08/83
C3FC4050021-40129	EDTA (FY 80/81) YOUNGSTOWN OH	10/27/83
C3FC3050390-40023	GLS R5 PDC (FY 81) FLINT MI	10/07/83
C3FC3050388-40021	GLS, REG, V PDC (FY 80) FLINT M	10/07/83
C3EW4050136-40705	INDIANAPOLIS (CY 82) IN	03/05/84
C3EC4050031-40130	EDTA FY80/81 YOUNGSTOWN OH	10/27/83
C3EC4050020-40128	EDTA (FY 80/81) YOUNGSTOWN OH	10/27/83
C3EC4050124-40670	AKRON (CY 82) OH	02/24/84
C3EC4050117-40616	NIPC IL	02/09/84
C3EC4050114-40614	FORT WAYNE IN	02/09/84
C3EC4050095-40502	GLS REGION V P&D COMM, MI	01/12/84
C3EC4050093-40500	BEECHER CITY IL	02/12/84
C3EC4050064-40389	SEMICOG (DETROIT) (FY 83) MI	12/20/83
C3EC4050039-40199	IHCC (FY 81/82)	11/08/83
C3EC4050038-40198	IHCC (FY 83)	11/08/83
D3AB4050017-40041	DBMS INC IL	10/12/83
D3AB4050029-40105	IIT RES INST CHICAGO IL	10/24/83
D3AB4050103-40546	BMI COLUMBUS OH	01/23/84
D3AB4050087-40480	PEDCO CINCINNATI OH	01/10/84
D3AB4050052-40318	POPE-REID ASSOCIATES INC MN	12/07/83
C3FW4050137-40706	INDIANAPOLIS (CY 82) IN	03/07/84
D3AB4050015-40036	POPE-REID ASSOCIATES INC MN	10/12/83
D3AB4050014-40035	ENVIRONMENTAL HEALTH H&T OH	10/12/83
D3AB4050013-40034	ENVIRONMENTAL HEALTH H&T OH	10/12/83
D3AB4050010-40031	PEDCO CINCINNATI OH	10/12/83
D3CB4050132-40676	A T KEARNEY CHICAGO IL	02/27/84
D3CB4050122-40655	DALTON DALTON NEWPORT INC OH	02/21/84
D3AB4050123-40657	ENVIRONMENTAL HEALTH H&T OH	02/22/84
D3CB4050116-40618	GEOTECHNICS INC COLUMBUS OH	02/09/84
D3CB4050109-40570	SYSTEM CORP XENIA OH	01/30/84
D3CB4050086-40479	A T KEARNEY CHICAGO IL	01/10/84
D3CB4050050-40286	CONTROL DATA CORPORATION MN	12/01/83
D3DW3050233-40030	GREELEY & HANSEN (FY 82)	10/12/83
D3CW3050330-40029	GREELEY & HANSEN CHICAGO IL	10/12/83
H3AB4050034-40138	ST SCHOLASTICA COLLEGE MN	10/31/83
H3AB4050044-40210	IIT IL	11/16/83
H3AB4050016-40040	MICHIGAN STATE UNIVERSITY MI	10/12/83
H3AB4050012-40033	IN UNIVERSITY FOUNDATION	10/12/83
H3AB4050011-40032	U OF CINCINNATI OH	10/12/83
N3GC4050018-40067	MICHIGAN DNR (FY 81)	10/19/83
N3GC4050037-40197	GARY (CY 81) IN	11/08/83
N3GC4050028-40106	SC MI PC (NAZARETH) MI	10/25/83
N3GC4050113-40613	GREATER EGYPT RP&D COMM IL	02/09/84
N3GC4050047-40253	ROCKFORD IL	11/23/83
N3GC4050126-40672	WAUKESHA CY 82 WI	02/24/84
N3GC4050139-40710	EVANSVILLE (CY 82) IN	03/08/84
N3GC4050138-40709	SAGINAW (FY 83) IN	03/08/84
N3GC4050127-40673	PEORIA CY 82 IL	02/24/84
TOTAL OF REGION 5 = 57		

AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED
D3AM4060090-40690	KEN E DAVIS HOUSTON TX	02/29/84
C3F03060204-40052	PALESTINE AR	10/13/83
D3AM4060084-40649	ENGINEERING ENTERPRISES INC OK	02/16/84
D3AM4060040-40213	RICE UNIV TX	11/16/83
D3AM4060025-40125	K W BROWN & ASSOCE TX	10/27/83
D3A04060001-40062	MAGIC & ASSOC TX	10/18/83
D3A04060002-40063	MAGIC & ASSOC TX	10/18/83
D3CM4060067-40473	WALK HAYDEL & ASSOC LA	01/09/84
D3CM4060007-40096	CHARLES BARRETT & CO TX	10/21/83
D3CM4060042-40289	RADIAN CORP TX	12/02/83
D3CM4060024-40124	WALK HAYDEL & ASSOC LA	10/27/83
D3CM4960066-40472	WALK HAYDEL & ASSOC LA	01/09/84
D3CM4060045-40292	INTEL SYSTEMS CORP TX	12/02/83
D3CM4060044-40291	RADIAN CORP TX	12/02/83
D3CM4060043-40290	RADIAN CORP TX	12/02/83
D3CM4060064-40397	SUMX CORP TX	12/22/83
D3CM4060056-40295	RADIAN CORP TX	12/02/83
D3CM4060048-40294	RADIAN COPR TX	12/02/83
D3CM4060046-40293	RADINA CORP TX	12/02/83
D3CM4060046-40293	RADIAN CORP TX	12/02/83
D3CM4060077-40627	RADIAN CORP TX	02/10/84
D3C04060058-40374	EG&G AUTOMOTIVE	12/16/83
D3DM4060063-40396	CHS GROUP ENGRS HOUSTON TX	12/22/83
D3D04060003-40064	WALK HAYDEL & ASSOC LA	10/18/83
H3CM4060089-40689	FAYETTEVILLE AR	02/29/84
H3CU4060047-40217	OKLA STATE UNIV OK	11/17/83
N3GM4060059-40375	TEXAS RAILROAD COMM TX	12/16/83
N3GM4060076-40578	ASSOC OF CENTRAL OK GOVTS OK	02/01/84
N3GM4060070-40511	SE TEXAS RPC	01/16/84
N3GM4060062-40450	NEW MEXICO DEPT NAT RES NM	12/30/83
N3GM4060061-40379	DALLAS TX	12/19/83
03AM4060068-40474	SOLAR AMERICA NM	01/09/84
N3GU4060057-40376	CENTRAL TX COG TX	12/16/83
N3G04060006-40049	LOWER RIO GRANDE VALLEY TX	10/14/83
N3G03060203-40012	OSAGE NATION OK	10/04/83
N3GM4060092-40722	NO CENTRAL TEXAS COG TX	03/09/84
N3GM4060085-40590	MONROE LA	02/29/84
N3G03060202-40014	TX DEPT OF HEALTH TX	10/04/83
N3GM4060100-40726	INDIAN NATIONS COG TX	03/09/84
N3GM4060096-40724	CLEBURNE TX	03/09/84
N3GM4060094-40723	MIDDLE RIO GRANDE COG NM	03/09/84
TOTAL OF REGION 6 = 40		
C3FC4070070-40809	HUTCHINSON CITY OF KS	03/27/84
C3FC4070069-40811	CEDAR RAPIDS CITY OF IA	03/27/84
C3FC4070021-40274	LIBERAL KS CITY OF	11/29/83
C3FC4070003-40073	BURLINGTON IA CITY OF	10/20/83
D3AH4070032-40408	BLACK & VEATCH CONSUL ENGRS MO	12/27/83
D3AM4070033-40409	MIDWEST RESRCH INST KS CITY MO	12/27/83
D38M4070039-40418	MIDWEST RESRCH INST KS CITY MO	12/28/83
D3CA4070061-40681	MIDWEST RESEARCH INSTIT KS MO	02/28/84
D3CM4070034-40410	MIDWEST RESRCH INST KS CITY MO	12/27/83
D3CM4070031-40407	MIDWEST RESRCH INST KS CITY MO	12/27/83
D3DM4070042-40440	MIDWEST RESRCH INST KS CITY MO	12/29/83
D3DM4070059-40679	HOWARD NEEDLES TAMMEN & BERG M	02/28/84
D3CW4070060-40680	MIDWEST RESEARCH INSTIT KS MO	02/28/84
N3GC4070048-40544	SPRINGFIELD MO CITY OF	01/23/84
N3GC4070040-40437	KANSAS CITY MO CITY OF	12/29/83
N3GC4070067-40767	IOWA CONSERVATION COMM IA	03/16/84

AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED
N3GC4070051-40585	MO DEPT OF NATURAL RESOURCES	02/02/84
N3GC4070072-40825	IOWA GEOLOGICAL SURVEY IA	03/29/84
N3GC4070004-40074	WICHITA KS CITY OF	10/20/83
H3B04070054-40641	MISSOURI UNIV OF COLUMBIA MO	02/16/84
N3GC4070019-40272	SEDGWICK COUNTY WICHITA KS	11/29/83
N3GC4070025-40322	NEBRASKA NATURAL RES COMM	12/08/83
N3GC4070020-40273	IOWA DEPT OF AGRI DES MOINES	11/29/83
TOTAL OF REGION 7 = 23		
C3FC4080027-40603	WY DEPT OF ENVIR QUALITY WY	02/07/84
D3BM4080021-40448	DENVER CO UNIV OF	12/29/83
D3CM4080018-40419	H E CRAMER SALT LAKE CITY OF	12/28/83
N3GC4080031-40789	THE SOUTHERN UTE INDIAN TR CO	03/20/84
N3GC4080032-40810	ROSEBUD SIOUX TRIBE CO	03/27/84
N3GC4080034-40824	BLACK HILLS COUNCIL OF GOVT SD	03/29/84
N3GC4080033-40823	MOUNTAINLANDS ASSN OF GOVTS UT	03/29/84
N3GC4060006-40131	GREAT FALLS CITY-CTY PLN BD MT	10/27/83
H3B04080004-40075	COLORADO ST UNIV FORT COLLINS	12/29/83
H3BM4080020-40447	COLORADO RESEARCH INSTIT OF CO	12/29/83
N3GC4080010-40262	WASATCH FRONT REG COUNCIL UT	11/25/83
N3GC4080007-40132	CHEYENNE RIVER SOUX TRIBE SD	10/27/83
H3DM4080019-40446	COLORADO RESEARCH INSTIT OF CO	12/29/83
N3GC4080022-40517	CO DEPT OF LOCAL AFFAIRS	01/17/84
N3GC4080011-40263	CO ST OF DEPT OF LABOR & EMPL	11/25/83
H3BU4080009-40261	UTAH UNIVERSITY OF SUL UT	11/25/83
TOTAL OF REGION 8 = 16		
C3FC4090107-40808	HENDERSON CITY OF NV	03/27/84
D3AM4090075-40482	ROCKWELL INTL NEWBURY PARK CA	01/10/84
D3AM4090029-40227	TRW INC REDONDO BEACH CA	11/17/83
D3AM4090032-40230	PACIFIC ENVIR SERV S MONICA CA	11/17/83
D3AM4090031-40229	ENGINEERING SCIENCE ARCADIA CA	11/17/83
D3AM4090050-40420	GEO/RESOURCE CONSULTANTS SF CA	12/28/83
D3AM4090056-40426	JACOBS ENGINEERING GROUP CA	12/28/83
D3AM4090065-40441	DEL GREEN ASSOC FOSTER CITY CA	12/19/83
D3AM4090064-40436	GEO/RESOURCE CONSULTANTS SF CA	12/29/83
D3AM4090063-40435	SYSTEM DEVELOPMENT COMP CA	12/29/83
D3AM4090062-40434	SYSTEM APPLICATION S HAFEL CA	12/29/83
D3AP4090086-40606	TETRA TECH PASADENA CA	02/07/84
D3CA4090028-40226	CIC RESEARCH INC SAN DIEGO CA	11/17/83
D3CA4090048-40411	SYSTEM APPLICAT SAN RAFAEL CA	12/27/83
D3CA4090098-40682	AEROSPACE CORP EL SEGUNCO CA	02/28/84
D3CA4090081-40575	PACIFIC ENVIR SERV S MONICA CA	01/31/84
D3CA4090076-40483	ACUREX CORP MOUNTAIN VIEW CA	01/10/84
D3CA4090058-40428	PACIFIC ENVIR SERV S MONICA CA	12/28/83
D3CM4090025-40223	SRI INTERNATIONAL MENLO PARK CA	11/17/83
D3CM4090069-40462	SRI INTERNATIONAL MENLO PARK CA	11/04/84
D3CM4090051-40421	PACIFIC ENVIR SERV S MONICA CA	12/28/83
D3CM4090030-40228	TECHNOLOGY SER COR S MONICA CA	11/17/83
D3CM4090030-40228	TECHNOLOGY SER COR S MONICA CA	11/17/83
D3CM4090053-40423	SYSTEMS CONTROL PALO ALTO CA	12/28/83
D3CM4090052-40422	ENGINEERING SCIENCE ARCADIA CA	12/28/83

AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED
D3CM4090054-40424	SCIENCE APPLICAT LA JOLLA CA	12/28/83
D3CM4090100-40684	SCIENCE APPLICATION INC CA	02/27/84
D3CM4090085-40604	TRW INC REDONDO BEACH CA	02/07/84
D3CM4090084-40584	SRI INTERNATIONAL MENLO PARK CA	02/02/84
D3CM4090082-40582	TRW INC REDONDO BEACH CA	02/02/84
D3CM4090077-40504	SRI INTERNATIONAL MENLO PARK CA	01/04/84
D3CM4090068-40461	SCIENCE APPLICAT LA JOLLA CA	01/04/84
D3CM4090061-40433	BECHTEL NATIONAL SF CA	12/29/83
D3CM4090060-40430	MCDONNELL DOUGLASS ASTRO CO CA	12/28/83
D3CM4090059-40429	PACIFIC ENVIR SERV S MONICA CA	12/28/83
D3DM4090026-40224	CALSCIENCE RESCH HUNTINGTON CA	11/17/83
D3DM4090055-40425	ACUREX CORP MOUNTAIN VIEW CA	12/28/83
D3DM4090027-40225	AEROCOMP INC COSTA MESA CA	11/17/83
D3DM4090099-40683	ENERGY & ENVIR RESCH IRVINE CA	02/28/84
D3DM4090083-40583	SRI INTERNATIONAL MENLO PARK CA	02/02/84
D3DM4090067-40460	SYSTEMS CONTROL PALO ALTO CA	01/04/84
D3DM4090057-40427	ACUREX CORP MOUNTAIN VIEW CA	12/28/83
N3GC4090046-40353	SAN DIEGO ASOC OF GOVTS CA	12/13/83
N3GC4090015-40134	TAHOE REG PLANNING AGENCY CA	10/27/83
H3B04090066-40445	NEVADA UNIT OF RENO NV	12/29/83
N3GC4090078-40516	SANTA BARBARA COUNTY CAPC CA	01/17/84
N3GC4090012-40323	GUAM COMMUNITY COLLEGE AGANA	12/08/83
TOTAL OF REGION 9 = 48		
C3FC4100020-40324	GOLDENDALE WA CITY OF	12/08/83
C3FC4100018-40284	LONGVIEW WA CITY OF	12/01/83
C3FC4100017-40283	CHEHALIS WA CITY OF	12/01/83
C3FC4100016-40282	VANCOUVER WA PORT OF	12/01/83
C3FC4100044-40827	PUYALLUP CITY OF WA	03/29/84
C3FC4100041-40792	HOQUIAM CITY OF WA	03/20/84
C3FC4100030-40545	BLAINE WA CITY OF	01/23/84
C3FC4100025-40438	ABERDEEN WA CITY OF	12/29/83
C3FC4100023-40352	HARRAH WA CITY OF	12/13/83
C3FC4100021-40325	TACOMA WA CITY OF	12/08/83
D3AH4100014-40232	CH2M HILL INC CORVALLIS OR	11/17/83
D3AM4100035-40634	CH2M HILL CORVALLIS OR	02/14/84
D3AM4100082-40576	NERO & ASSOC. PORTLAND OR	01/31/84
D3AM4100013-40231	ENVIR EMERGCY RESP PORTLAND OR	11/17/83
N3GC4100033-40605	IDAHO DEPT OF WATER RESOURCE	02/07/84
N3GC4100038-40768	PORTLAND CITY OF OR	03/16/84
N3GC4100045-40828	SPOKANE COUNTY WA	03/29/84
N3GC4100039-40790	THRUSTON COUNTY WA	03/20/84
N3GC4100043-40826	LEWISTON CITY OF ID	03/29/84
N3GC4100040-40791	SEATTLE CITY OF WA	03/20/84
N3GC4100019-40285	KING COUNTY SEATTLE WA	12/01/83
N3GC4100010-40133	ANCHORAGE MUNICIPALITY OF AK	10/27/83
N3GC4100028-40518	METRO SERV DIST OF PORTLAND OR	01/17/84
TOTAL OF REGION 10 = 23		
E3CH3110032-40554	BUREAU OF EXPLOSIVES	01/25/84
TOTAL OF HQ = 1		
TOTAL OTHER GRANTS & CONTRACT AUDITS = 464		

AUDIT CONTROL NUMBER	AUDITEE	FINAL REPORT ISSUED
5. SUPERFUND		
D5AH4010022-40182	GCA CORP MA	11/08/83
E5CH4010035-40835	DEP ENVIR QUALITY ENG-DEQE MA	03/30/84
E5BH3010153-40533	RHODE ISLAND DEPT ENVIR MGMT R	01/19/84
E5BH3010059-40066	NEW HAMPSHIRE WATER SUPPLY NH	10/18/83
TOTAL OF REGION 01 = 4		
D5AH4020044-40280	ECOLOGY & ENVIRONMENT NY	12/01/83
D5AH4020037-40164	FRED C HART ASSOC NY	11/03/83
D5BM4020082-40758	CECOS INTERNATIONAL INC NY	03/16/84
E5CH3020122-40086	NJS DEPT OF ENV PROTECTION NJ	10/24/83
TOTAL OF REGION 02 = 4		
E5EM4030036-40721	REMOVAL ACTIONS IN PROGRESS-MD	03/08/84
TOTAL OF REGION 03 = 1		
E5C03040195-40696	ROADSIDE PCB COOP ARGEEMENT NC	02/29/84
E5ED3040271-40766	R4 SUPERFUND PAYROLL GA	03/16/84
E5B03040262-40793	PEPPER STEEL ALLOYS MEDLEY = F	03/21/84
E5B03040244-40100	R4 COOP AGREEMENT ST OF GA	10/21/83
TOTAL OF REGION 04 = 4		
D5AH4050042-40166	O H MATERIALS FINDLAY OH	11/04/83
D5AH4050043-40191	ACES INC OH	11/08/83
E5CD3050344-40328	O H MATERIALS FINDLAY OH	12/09/83
E5CH3050261-40667	O H MATERIALS (BRAKE CHEM) OH	02/23/84
P5CH3050226-40836	ENV MGT CORP (UTICA) MI	03/30/84
P5CH3050186-40248	CHEMICAL WASTE MGT HOLDER	11/29/83
TOTAL OF REGION 05 = 6		
E5B03060160-40117	R6 COOP CRYSTAL CHEM CO SITE	11/01/83
E5B03060159-40116	R6 COOP HARRIS ABANDONED WASTE	11/04/83
E5B03060158-40115	R6 COOP SIKES DISPOSAL PIT	11/01/83
E5B03060157-40114	H-6 HIGHLANDS ACID PTIS	11/01/83
E5B03060156-40113	R-6 COOP BIO ECOLOGY HZD WASTE	11/01/83
E5B03060155-40072	R-6COOP/TX FRENCH LIMITED SITE	11/01/83
TOTAL OF REGION 06 = 6		
D5AH4070041-40439	DEVELOP PLAN & RESCH ASOC KS	12/29/83
OTAL OF REGION 07 = 1		
D5AH4090017-40153	IT CORP WILINGTON CA	11/01/83
D5AH4090045-40432	TETRA TECH PASADEN CA	12/29/83
E5CH3090161-40204	IT CORP WILMINGTON CA	11/10/83
TOTAL OF REGION 09 = 3		
D5EH4110037-40830	INTERNAL REVENUE SERVIC	03/08/84
D5BH4110026-40714	SCS ENGINEERS	03/08/84
D5BH4110034-40762	GCA TECHNOLOGY DIVISION	03/07/84
D5BH4110028-40717	NUS CORPORATION	03/08/84
D5CH4110035-40761	ECOLOGY AND ENVIRONMENT	03/26/84
D5CH4110032-40715	CLEMENT ASSOCIATES	03/08/84
D5CH4110031-40720	CAMP DRESSER & MCK	03/08/84
D5CH4110030-40719	MASSACHUSETTS INSTIT OF TECH	03/08/84
D5CH4110029-40718	MIDWEST RESEARCH INSTITUTE	03/08/84
D5CH4110027-40716	GEOMET TECHNOLOGIES INC	03/09/84
TOTAL OF HEADQUARTERS = 10		
TOTAL SUPERFUND AUDITS = 39		
6. ALLEGATIONS		
E6AP3110036-40622	HAZ EVAL DIV TIMEKEEPING	02/06/84
TOTAL AUDITS OF ALLEGATIONS = 1		
TOTAL AUDITS = 843		



IF YOU KNOW OF ANY
**FRAUD, WASTE
OR
ABUSE.**

- INFORMATION IS CONFIDENTIAL
- CALLER CAN BE ANONYMOUS
- CASH AWARDS FOR COST SAVINGS DISCLOSURES

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