

EPA Audits and the Superfund Program Manager

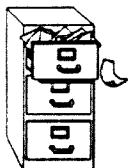
Office of Emergency and Remedial Response
Hazardous Site Control Division (OS-220)

Quick Reference Fact Sheet

INTRODUCTION

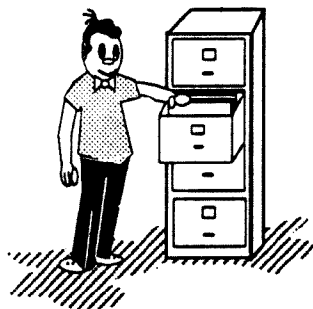
Superfund authorizes EPA to enter into two types of response agreements with States, Indian Tribes, and political subdivisions: Cooperative Agreements and Superfund State Contracts (SSC's). These can address pre-remedial, remedial, enforcement, removal and core program activities. All of the parties to these agreements, including, EPA, are subject to audit. This fact sheet describes why audits are good business practices and how they help EPA protect the financial integrity of Superfund response agreements.

WHY & WHEN ARE AUDITS NEEDED?



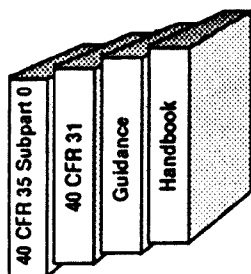
Audits are performed to be sure that all parties to Cooperative Agreements and SSC's are meeting their obligations and are complying with Federal regulations, statutes and guidance. Audits are designed to facilitate the effective implementation and administration of response agreements by evaluating issues like: accounting, procurement, and property management systems; costs incurred on a project; and compliance with the terms and conditions of an agreement. Typically, audits are conducted at the location where the records are maintained. The timing of audits can vary and can include pre-award, interim and final audits.

WHO IS INVOLVED?



Audits are the responsibility of the Office of the Assistant Inspector General for Audits (OAIGA) within EPA's Office of the Inspector General. The OAIGA can schedule an audit on its own initiative, or at the request of any of the parties to the Superfund Cooperative Agreement or SSC. The Divisional Inspector General for Audits deals directly with the affected parties to schedule the audit, resolve any questions, and provide advice along the way. The actual auditors may be employees in the OAIGA or an independent public accounting firm under contract to EPA. The affected parties should be prepared to provide supporting information during the auditors' interview process. An EPA Action Official is responsible for ensuring that all audit issues are resolved or for working with EPA's Audit Resolution Board to review the issues.

FOR MORE INFORMATION:



Information on the administration of Cooperative Agreements and SSCs can be found in the following places:

- 40 CFR Part 35 Subpart O, Interim Final Rule on Cooperative Agreements and Superfund State Contracts for Superfund Response Actions
- 40 CFR Part 31, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments
- OSWER Directive No. 9375.5-04, "Involvement of Superfund Program Managers in Response Agreement Audits".

To obtain any of these documents or a catalog of Superfund publications, contact the Superfund Docket & Information Center at (202) 382-6940. Additional information is contained in the "Audit Handbook for EPA Managers," which can be requested at (202) 382-4425. Further information on audits can be obtained from the Divisional Inspector General for Audits in each Region, or the Headquarters' OAIGA at (202) 382-4106.

For information on the Superfund Program, you can call the RCRA/Superfund Hotline at (202) 382-3000 or 1-800-424-9346.

