



U.S. ENVIRONMENTAL PROTECTION AGENCY

OFFICE OF INSPECTOR GENERAL

*Operating efficiently and effectively*

# EPA's Office of the Chief Financial Officer Lacks Authority to Make Decisions on Employee-Debt Waiver Requests

Report No. 20-P-0194

June 15, 2020

Office of the Chief Financial Officer



## Report Contributors:

John Trefry  
Jean Bloom  
Leah Nikaidoh  
Kevin Collins  
Robert Hairston  
David Penman  
Elizabeth Moreira

## Abbreviations

ACO	Agency Claims Officer
C.F.R.	Code of Federal Regulations
EPA	U.S. Environmental Protection Agency
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General
U.S.C.	United States Code

**Cover Image:** The EPA's Office of the Chief Financial Officer does not have the authority to make employee-debt waiver decisions. (OIG image)

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# At a Glance

## Why We Did This Project

The U.S. Environmental Protection Agency's Office of Inspector General conducted this audit to determine (1) whether the Agency is properly forgiving debts owed by its employees through its waiver or compromise process and (2) the activities that are causing salary overpayments.

Federal law, 5 U.S.C. § 5584, allows an agency to waive, in whole or in part, claims against a person arising out of an erroneous payment of pay. The agency claims officer is responsible for reviewing waiver requests and may approve, in whole or in part, or deny the requests.

## This report addresses the following:

- *Operating efficiently and effectively.*

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List of [OIG reports](#).

## ***EPA's Office of the Chief Financial Officer Lacks Authority to Make Decisions on Employee-Debt Waiver Requests***

### What We Found

We found that the Office of the Chief Financial Officer improperly made decisions on 15 employee-debt waiver requests totaling \$53,539. As set forth in 5 U.S.C. § 5584, erroneous overpayments for salary, travel, transportation, or relocation expenses or allowances to employees may be waived if it "would be against equity and good conscience and not in the best interests of the United States." The agency claims officer—who is located in the Office of General Counsel, not in the OCFO—has the authority up to \$100,000 to waive employee debts for erroneous payments of pay and other allowances. Because the OCFO does not have authority to approve employee-debt waiver requests, it should have instead referred these 15 requests to the agency claims officer to issue the decisions.

**The OCFO made unauthorized decisions for employee-debt waiver requests totaling \$53,539.**

### Recommendations and Planned Agency Corrective Actions

We recommend that the chief financial officer (1) update policies and procedures to require employee-debt waiver requests be submitted to the agency claims officer for review; (2) submit any employee-debt waiver requests currently under review by the EPA Finance Center directors to the agency claims officer for processing; and (3) update policies and procedures to state that the EPA will process debt compromise requests in compliance with 31 U.S.C. § 3711 and Resource Management Directive System 2540-9-P2, as well as will maintain required supporting documentation. We also recommend that the general counsel direct the agency claims officer to review and render employee-debt waiver decisions on the 15 debt waiver requests in question.

The EPA agreed with our recommendations. Recommendation 3 is resolved with corrective action pending. Planned corrective actions for Recommendations 1, 2, and 4 were not acceptable, and these recommendations are unresolved with resolution efforts in progress.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY  
WASHINGTON, D.C. 20460

THE INSPECTOR GENERAL

June 15, 2020

**MEMORANDUM**

**SUBJECT:** EPA's Office of the Chief Financial Officer Lacks Authority to Make Decisions on Employee-Debt Waiver Requests  
Report No. 20-P-0194

**FROM:** Sean W. O'Donnell *Sean W O'Donnell*

**TO:** David Bloom, Deputy Chief Financial Officer

Matthew Leopold, General Counsel

This is our report on the subject audit conducted by the Office of Inspector General of the U.S. Environmental Protection Agency. The project number for this audit was OA-FY18-0084. This report contains findings that describe the problems the OIG has identified and improvements the OIG recommends. The final determination on matters in this report will be made by EPA managers in accordance with established audit resolution procedures.

This report contains four recommendations. In accordance with EPA Manual 2750, your Office provided acceptable corrective actions and estimated milestone dates for Recommendation 3, which is resolved. No further response is required for this recommendation.

**Action Required**

We consider Recommendations 1, 2, and 4 to be unresolved. In accordance with EPA Manual 2750, the resolution process begins immediately with the issuance of the report. We are requesting that the Agency initiate the audit resolution process within 30 days of final report issuance. We also request a written response to the final report within 60 days of this memorandum. Your response will be posted on the OIG's website, along with our memorandum commenting on your response. Your response should be provided as an Adobe PDF file that complies with the accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended. The final response should not contain data that you do not want to be released to the public; if your response contains such data, you should identify the data for redaction or removal along with corresponding justification. If a resolution is not reached, the Agency is required to complete and submit a dispute resolution request to the appropriate official to continue resolution.

We will post this report to our website at [www.epa.gov/oig](http://www.epa.gov/oig).

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# Chapter 1

## Introduction

### Purpose

The U.S. Environmental Protection Agency's Office of Inspector General conducted this audit to determine (1) whether the Agency is properly forgiving debts owed by its employees through its waiver or compromise process and (2) the activities that are causing salary overpayments.

### Background

EPA employees may owe debts to the Agency due to erroneous overpayments for salary, travel, transportation, or relocation expenses or allowances. According to 5 U.S.C. § 5584, the EPA has the authority to waive such debts against its employees if the collection of the debt “would be against equity and good conscience and not in the best interests of the United States.” A debt, however, may not be waived if there is any indication of fraud, misrepresentation, fault, or a lack of good faith on the part of the employee seeking the waiver. As set forth in EPA Order 3155.1, *Waiver of Claims for Overpayments*, and Delegation 1-26, *Waiver of Claims for Erroneous Payment of Pay*, the authority to waive debts under the authority of 5 U.S.C. § 5584 has been delegated to the general counsel and redelegated to the Agency's “Claims Officer.”

Distinct from the Agency's specific authority to waive such debts, the EPA has the authority to compromise a debt of not more than \$100,000 under the authority of 31 U.S.C. § 3711(a)(2). The EPA's regulations at 40 C.F.R. Part 13— applicable to all debts for which a statute, regulation, or contract does not prescribe different standards or procedure—provide that the Agency may compromise claims where the claim does not exceed \$20,000. Under 40 C.F.R. §13.25, *Standards for compromise*, the EPA may compromise a debt if the debtor does not have the financial ability to pay the full amount of the debt within a reasonable time, or if the debtor refuses to pay the claim in full and the government does not have the ability to enforce collection in full within a reasonable time by initiating collection proceedings. Pursuant to 31 U.S.C. § 3711(c), compromises are final unless they are a result of fraud, misrepresentation, false claims, or a mutual mistake.

In addition to the authority to compromise a debt, 31 U.S.C. § 3711(a)(3) provides the EPA the authority to terminate collection on a debt when it appears that no person liable on the claim has the present or prospective ability to pay a significant amount of the claim or that the cost of collecting the claim is likely to be more than the amount recovered. The EPA's regulation at 40 C.F.R. § 13.32,

*Standards for termination*, sets forth the criteria to consider when terminating a debt owed to the Agency.

The EPA's Resource Management Directive System 2540-09-P2, *Non-Federal Delinquent Debt*, describes the EPA's process for recording, collecting, and resolving debts owed to the Agency by nonfederal sources. It states that the Office of the Chief Financial Officer is authorized to approve compromises and terminations not exceeding \$20,000. The directive also provides that debt terminations approved by the OCFO are subject to review by the agency claims officer.

## **Responsible Offices**

The Office of General Counsel provides legal counsel to Agency policymakers. The authority to make decisions regarding the waiver of government claims for erroneous payment of pay or allowances under the authority of 5 U.S.C. § 5584 is delegated to the general counsel who, in turn, redelegate the authority to the ACO. The ACO is authorized to approve employee-debt waiver requests up to \$100,000.

The OCFO is responsible for providing financial services for the Agency, including related policy development, reporting, and oversight of the EPA's financial operations. The OCFO is authorized to compromise or terminate claims up to \$20,000.

## **Scope and Methodology**

We conducted this performance audit from January 2018 through January 2020 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To determine whether the EPA properly forgave employee debts, we:

- Reviewed federal laws and regulations as well as Agency policy regarding waivers of salary payments to federal employees and the compromise and termination of debts to the Agency.
- Interviewed the acting ACO, OCFO officials, and selected employees and their supervisors to gain an understanding of the debt waiver process.
- Reviewed the 15 employee-debt waiver requests that the OCFO compromised or ended debt collection for to determine whether the Office

complied with federal requirements and Agency rules, directives, and applicable delegations.

To determine the activities that caused salary overpayments, we:

- Analyzed employee-salary-overpayment data from the EPA's payroll provider to determine what events resulted in salary overpayments from January 2017 to May 2018.
- Judgmentally selected 13 employees with the largest number of debt notifications to determine the cause of their salary overpayments. This sample represents 11 percent of salary overpayments (143 of 1,334 overpayments) and 5 percent of the dollar value of salary overpayments (\$78,635 of \$1,642,915) in our population.

## **Prior Audit Report**

OIG Report No. [18-P-0250](#), *Management Alert: EPA Oversight of Employee Debt Waiver Process Needs Immediate Attention*, dated September 12, 2018, found, among other concerns, that the OCFO's internal controls failed to detect 18 EPA employee-debt waiver requests totaling \$22,015. The report stated that some of the missing employee-debt waiver requests that had since been located were processed by the OCFO and forwarded to the Office of General Counsel for review. The report recommended that the OCFO identify any remaining employee-debt waiver requests and take immediate action to process them. The Agency agreed with our recommendations and completed the corrective actions.

## Chapter 2

### OCFO Lacks Authority to Make Decisions on Employee-Debt Waiver Requests

The OCFO mistakenly believed that it had the authority to process employee-debt waiver requests pursuant to 5 U.S.C. § 5584. This occurred because the OCFO believed it could review employee-debt waiver requests as debt compromises under 31 U.S.C. § 3711. As a result, the OCFO received, evaluated, and made decisions on 15 employee-debt waiver requests totaling \$53,539. The OCFO should submit all employee-debt waiver requests to the ACO, who has the delegated authority to make those decisions.

Beginning in 2015, the OCFO reviewed and approved 15 employee-debt waiver requests totaling \$53,539. OCFO officials stated that they began this practice after they were asked by the former ACO to assist the Office of General Counsel with employee-debt waiver requests. The current acting ACO had no knowledge of such an arrangement and was unaware that the OCFO was reviewing employee-debt waiver requests. In February 2018, when we brought this matter to the OCFO's attention, it discontinued reviewing employee-debt waiver requests.

After the OCFO was provided preliminary audit results stating that only the ACO had the authority to waive employee debts, the OCFO asserted that it had "compromised" the debts pursuant to its debt compromise authority under 31 U.S.C. § 3711. We found, however, that when the OCFO reviewed the employee-debt waiver requests, it did not make decisions based on the financial ability of the debtor to pay as required in 31 U.S.C. § 3711 and the applicable EPA regulations. Instead, we found that the OCFO had applied the less stringent equity and good conscience standard of 5 U.S.C. § 5584 pertaining to debt waivers and then claimed that it "compromised" the debts of the employees pursuant to 31 U.S.C. § 3711. The OCFO should have instead referred the employee-debt waiver requests to the ACO to be evaluated.

Because the OCFO had issued employee-debt waiver decisions without authority, the OIG requested that the ACO review the determinations made by the OCFO. The ACO concluded that he did not have the authority to reconsider the OCFO decisions for 14 of the 15 employee debts. For the reasons set forth in the Agency Response and OIG Assessment section below, the OIG disagrees with this conclusion. The ACO agreed to review one debt waiver request and rendered a new decision.

The Office of Management and Budget Circular No. A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*, states that management is responsible for complying with applicable federal laws and regulations and for designing, implementing, and monitoring internal controls to

achieve its objectives. When effective policies and procedures are in place, compliance with laws and regulations becomes more likely. We found that the OCFO did not follow its current policy to submit all debt waiver requests to the ACO, in accordance with 5 U.S.C. § 5584.

Together, 5 U.S.C. § 5584 and 31 U.S.C. § 3711 create a framework by which an EPA employee could have a debt discharged for erroneous overpayments. However, the applicability of 31 U.S.C. § 3711 to employee debts is not identified in Agency policy and procedures. While the Agency has procedures for filing a debt waiver request under 5 U.S.C. § 5584, the Agency does not have procedures that identify how an employee can apply for a discharge of debt under 31 U.S.C. § 3711. Existing policies and procedures must be modified to specifically identify how employee debts can be processed and discharged in accordance with 31 U.S.C. § 3711. Without clear policies and procedures, the discharge of employee debt under 31 U.S.C. § 3711 will continue to be misunderstood.

## Other Matter

On December 10, 2019, during the course of this audit, we sent a memorandum titled *Time and Attendance Records Not Updated Prior To Payroll Certification Causing Salary Overpayments* to the controller about a nonsignificant internal control deficiency we encountered. No follow-up action was required.

## Recommendations

We recommend that the chief financial officer:

1. Update policies and procedures to require requests for employee-debt waivers to be submitted to the agency claims officer for review under 5 U.S.C. § 5584 and EPA Order 3155.1, *Waiver of Claims for Overpayments*.
2. Require EPA Finance Center directors to stop any reviews of employee-debt waiver requests in accordance with Resource Management Directive System 2540-09-P2, *Non-Federal Delinquent Debt*, and forward any such requests to the agency claims officer for processing.
3. Update policies and procedures to state that the EPA will process employee-debt compromise requests in compliance with 31 U.S.C. § 3711 and Resource Management Directive System 2540-9-P2, *Non-Federal Delinquent Debt*, and maintain required documentation for debt collection, compromise, suspension, and termination activities.

We recommend that the general counsel:

4. Direct the agency claims officer to review and render employee-debt waiver decisions on the 15 employee-debt waiver requests in accordance with 5 U.S.C. § 5584. Take steps to recover any funds due to the Agency if appropriate.

## **Agency Response and OIG Assessment**

The Agency concurred with the report's recommendations and provided proposed corrective actions and completion dates for its actions. However, the Agency's proposed corrective actions for Recommendations 1, 2, and 4 were not acceptable.

For Recommendation 1, the Agency said that the EPA's Resource Management Directive System 2540-09-P1 requires employee-debt waiver requests to be submitted to the ACO for review and identifies this action as complete. Our report clearly documents that none of the 15 employee-debt waiver requests were submitted to the ACO for review. Consequently, the policy has not been effective and should be updated and enforced. We consider this recommendation unresolved.

For Recommendation 2, we agree with the Agency's assessment that the OCFO does not have the authority to approve employee-debt waivers and that Resource Management Directive System 2540-09-P2 provides the controller the authority to compromise debt. Our recommendation addresses employee-debt waiver requests, not debt compromises or debt terminations. The directive identified by the Agency does not grant the OCFO the authority to convert employee-debt waiver requests to debt compromises or terminations. In these instances, the OCFO is required to submit the employee-debt waiver requests to the ACO. We consider this recommendation unresolved.

For Recommendation 3, the OCFO agreed to update its policies and procedures related to debt compromises and terminations to comply with 31 U.S.C. § 3711, with a proposed completion date of June 30, 2020. We consider this recommendation resolved with corrective action pending.

For Recommendation 4, the ACO only addressed one of the 15 employee-debt waiver decisions for compliance with 5 U.S.C. § 5584. He determined that he lacks the authority to address any of the remaining 14 claims, which collectively total \$29,608, because:

[A]n EPA decision to compromise or terminate a debt pursuant to 31 U.S.C. 3711 "is final and conclusive unless gotten by fraud, misrepresentation, presenting a false claim, or mutual mistake of fact." 31 U.S.C. 3711(c). Given that these decisions did not include documentation evidencing fraud, misrepresentation, a false claim,

or mutual mistake of fact as required by 31 U.S.C. 3711(c), and that 14 out of 15 of them were within OCFO's properly redelegated authority to compromise or terminate debts, I view OCFO's decisions as final and conclusive and therefore I am without authority to reconsider them.

We disagree. The OCFO terminated collection of employee debts and labeled them all "compromises." As set forth in the Resource Management Directive System 2540-09-P2, debt termination decisions by the OCFO are subject to review by the ACO. Second, in our view, the ACO did not exercise due diligence to determine whether the requests made by the employees were properly evaluated against the waiver requirements of 5 U.S.C. § 5584. The ACO simply relied upon statements made by OCFO officials that their determinations were made in accordance with debt compromise standards.

The ACO evaluated one employee-debt waiver request and rendered a new decision. The ACO determined that it would be appropriate to approve this employee-debt waiver request based on equity considerations. The OIG finds that this determination was within the ACO's discretion and authority. However, for the 14 employee-debt waiver decisions totaling \$29,608 that remain, we consider the recommendation unresolved.

The Agency's full response to our draft report can be found in Appendix A.

## **Status of Recommendations and Potential Monetary Benefits**

### RECOMMENDATIONS

Rec. No.	Page No.	Subject	Status <sup>1</sup>	Action Official	Planned Completion Date	Potential Monetary Benefits (in \$000s)
1	5	Update policies and procedures to require requests for employee-debt waivers to be submitted to the agency claims officer for review under 5 U.S.C. § 5584 and EPA Order 3155.1, <i>Waiver of Claims for Overpayments</i> .	U	Chief Financial Officer		
2	5	Require EPA Finance Center directors to stop any reviews of employee-debt waiver requests in accordance with Resource Management Directive System 2540-09-P2, <i>Non-Federal Delinquent Debt</i> , and forward any such requests to the agency claims officer for processing.	U	Chief Financial Officer		
3	5	Update policies and procedures to state that the EPA will process employee-debt compromise requests in compliance with 31 U.S.C. § 3711 and Resource Management Directive System 2540-9-P2, <i>Non-Federal Delinquent Debt</i> , and maintain required documentation for debt collection, compromise, suspension, and termination activities.	R	Chief Financial Officer	6/30/20	
4	6	Direct the agency claims officer to review and render employee-debt waiver decisions on the 15 employee-debt waiver requests in accordance with 5 U.S.C. § 5584. Take steps to recover any funds due to the Agency if appropriate.	U	General Counsel		\$30

<sup>1</sup> C = Corrective action completed.

R = Recommendation resolved with corrective action pending.

U = Recommendation unresolved with resolution efforts in progress.

## Agency Response to Draft Report

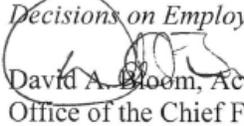


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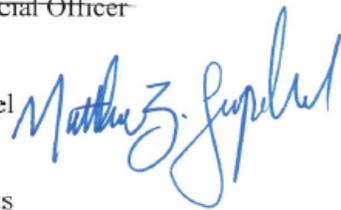
FEB 28 2020

**MEMORANDUM**

**SUBJECT:** Response to Office of Inspector General Draft Audit Report, Project No. OA-FY18-0084, *“EPA’s Office of Chief Financial Officer Does Not Have Authority to Review and Make Decisions on Employee Debt Waiver Requests,”* dated January 23, 2020

**FROM:**  David A. Bloom, Acting Chief Financial Officer  
Office of the Chief Financial Officer

Matthew Z. Leopold, General Counsel  
Office of General Counsel



**TO:** John Trefry, Director, Forensic Audits  
Office of Audit and Evaluation

Thank you for the opportunity to respond to the issues and recommendations in the subject draft audit report. The following is a summary of the agency’s overall position, along with its position on each of the report recommendations. We have provided high-level intended corrective actions and estimated completion dates to the extent we can.

**AGENCY’S OVERALL POSITION**

The agency concurs with all of the recommendations.

**AGENCY’S RESPONSE TO DRAFT AUDIT RECOMMENDATIONS**

**Agreements**

No.	Recommendation	High-Level Intended Corrective Action(s)	Estimated Completion Date
1	Update policies and procedures to require requests for employee	Complete. OCFO policy RMDS 2540-9-P1, page 10, requires	Completed April 13, 2011

	debt waivers to be submitted to the Agency Claims Officer for review under 5 U.S.C. § and EPA Order 3155.1.	employee debt waivers to be submitted to the Agency Claims Officer for review.	
2	Require EPA Finance Center Directors to stop any reviews of debt waiver requests in accordance with RMDS 2540-9-P2, Non-Federal Delinquent Debt, and forward any such request to the Agency Claims Officer for processing.	Complete. Under Delegation 1-28, Claims of the EPA, signed September 9, 2019, the authority to compromise debt may only be redelegated to the Controller with no further redelegation to the Finance Center Directors. OC does not have the authority to waive debt. In accordance with RMDS 2540-09-P2, the OC may compromise debt up to \$20K. Requests over \$20K are forwarded to the Agency Claims Officer for processing.	Completed September 9, 2019
3	Update policies and procedures to state that the EPA will process employee debt compromise requests in compliance with 31 U.S.C. § 3711 and Resource Management Directive System 2540-9-P2, Non-Federal Delinquent Debt, and maintain required documentation for debt collection, compromise, suspension and termination activities.	OCFO will update policies and procedures for Delegation 1-28, Claims of the EPA, signed September 9, 2019. The update will include documentation necessary for the Controller to support debt collection, compromise suspension and termination activities.	June 30, 2020
4	Review and render debt waiver decisions on the 15 debt waiver requests in accordance with 5 U.S.C. §5584. Take steps to recover any funds due to the agency if appropriate.	Complete. OGC issued an email to OFCO on 02/12/20 rendering a decision on the one debt waiver request that exceeded OCFO's debt compromise authority of \$20K. OGC determined that the employee reasonably relied on OCFO's 2017 decisions compromising his debt and found it was not equitable to reinstitute a debt of \$23,931.24 against the employee. Therefore, no steps need to be taken to recover any funds due to the agency. OCFO	Completed February 13, 2020

		forwarded OGC's decision to OIG on February 13, 2020.	
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CONTACT INFORMATION

If you have any questions regarding this response, please contact OCFO's Audit Follow-up Coordinator, Andrew LeBlanc, at (202) 564-1761.

cc: Carol Terris  
Jeanne Conklin  
Richard Gray  
Dany Lavergne  
Greg Luebbering  
Aileen Atcherson  
Kenneth Redden  
Leah Nikaidoh  
Annette Morant  
Andrew LeBlanc

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