



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

OFFICE OF
INSPECTOR GENERAL

March 4, 2021

MEMORANDUM

SUBJECT: Notification of Audit:
Follow-Up Audit of OIG Report No. 16-P-0333, *Enhanced Controls Needed to Prevent Further Abuse of Religious Compensatory Time*, issued September 27, 2016
Project No. OA-FY21-0134

FROM: John Trefry, Director
Forensic Directorate
Office of Audit

A handwritten signature in blue ink, appearing to read "John Trefry", is placed over the typed name and title.

TO: Donna Vizian, Acting Assistant Administrator
Office of Mission Support

David Bloom, Acting Chief Financial Officer

The Office of Inspector General for the U.S. Environmental Protection Agency plans to begin a follow-up audit of the EPA's management of Religious Compensatory Time. This audit is self-initiated and addresses the following top management challenge for the Agency, as identified in our [EPA's FYs 2020–2021 Top Management Challenges](#) report, issued July 21, 2020: complying with key internal control requirements (policies and procedures).

The OIG's objective is to determine whether the corrective actions taken by the EPA effectively addressed the weaknesses identified in OIG Report No. [16-P-0333](#), *Enhanced Controls Needed to Prevent Further Abuse of Religious Compensatory Time*, issued September 27, 2016. The OIG plans to conduct work within the Office of Mission Support's Office of Human Resources and the Office of the Chief Financial Officer. Applicable generally accepted government auditing standards will be used in conducting our audit. The anticipated benefit of this audit is to assess whether the Agency's corrective actions strengthened controls to effectively manage and prevent further abuse of the Religious Compensatory Time program.

We will contact you to arrange a mutually agreeable time to discuss our objectives. We would also be particularly interested in any areas of concern that you may have. We will answer any of your questions about the audit process, reporting procedures, methods used to gather and analyze data, and what we should expect of each other during the audit. Throughout the audit, we will provide updates on a regular basis.

To expedite our audit, please be ready to provide the following information at the entrance conference:

- Current EPA policy for Religious Compensatory Time.
- Summary of time and attendance training sessions conducted from October 2016 to December 31, 2020, that related to Religious Compensatory Time.
- Listing of all Religious Compensatory Time payments made to employees upon separation from the EPA or transfer to another agency from October 2016 to December 31, 2020.
- Listing of any debt notices issued to employees for repayment of Religious Compensatory Time from October 2016 to December 31, 2020.
- Summary of modifications made to the EPA's time and attendance system and the Department of Interior Business Center's payroll provider system for Religious Compensatory Time.

We respectfully note that the OIG is authorized by the Inspector General Act of 1978, as amended, to have timely access to personnel and all materials necessary to complete its objectives. We will request that you immediately resolve the situation if an Agency employee or contractor refuses to provide requested materials to the OIG or otherwise fails to cooperate with the OIG. We may report unresolved access matters to the administrator and include the incident in the *Semiannual Report to Congress*.

We will post this memorandum on our public website at www.epa.gov/oig.

cc: Dan Utech, Chief of Staff, Office of the Administrator
Wesley J. Carpenter, Deputy Chief of Staff, Office of the Administrator
Avi Garbow, Special Advisor to the Administrator
David Zeckman, Associate Deputy Assistant Administrator for Mission Support
Dan Coogan, Acting Director, Office of Resources and Business Operations, Office of Mission Support
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Carol Terris, Associate Chief Financial Officer
Jeanne Conklin, Controller
Meshell Jones-Peeler, Deputy Controller
Richard Gray, Associate Deputy Controller
Michael Clanton, Director, Office of Technology Solutions, Office of the Chief Financial Officer
Maria Williams, Director, Office of Budget, Office of the Chief Financial Officer
Angel Robinson, Acting Deputy Director, Office of Budget, Office of the Chief Financial Officer
Aileen Atcherson, Director, Policy, Training, and Accountability Division, Office of the Controller
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