



Office of Inspector General U.S. Environmental Protection Agency **At a Glance**

22-P-0019
March 7, 2022

Why We Did This Audit

The U.S. Environmental Protection Agency's Office of Inspector General conducted this follow-up audit to determine whether the EPA's corrective actions effectively addressed the weaknesses identified in EPA OIG Report No. [16-P-0333](#), *Enhanced Controls Needed to Prevent Further Abuse of Religious Compensatory Time*, issued September 27, 2016.

Report No. 16-P-0333 contained four recommendations:

- Recommendations 1, 2, and 3 were issued to the assistant administrator for Administration and Resources Management. The Office of Administration and Resources Management was merged into the Office of Mission Support in November 2018.
- Recommendation 4, which was issued to the chief financial officer, is no longer applicable due to regulatory changes and is, therefore, not addressed in this follow-up report.

This audit supports an EPA mission-related effort:

- *Operating efficiently and effectively.*

This audit addresses a top EPA management challenge:

- *Managing infrastructure funding and business operations.*

Address inquiries to our public affairs office at (202) 566-2391 or OIG_WEBCOMMENTS@epa.gov.

[List of OIG reports.](#)

EPA Needs to Complete Implementation of Religious Compensatory Time Training for Supervisors and Employees

What We Found

The EPA's Office of Human Resources, within the Office of Mission Support, took corrective actions to address Recommendations 1, 2, and 3 issued in OIG Report No. 16-P-0333. The Agency completed corrective actions for Recommendations 1 and 2 that met the intent of those recommendations. However, although the Agency agreed with Recommendation 3, the related corrective action that the Agency certified as complete did not fully implement the recommendation. Specifically, training was provided to the EPA's human resources community, but it was not provided to all employees who use Religious Compensatory Time and all supervisors who approve such time, as recommended.

Providing training on religious compensatory time to all EPA supervisors and employees would decrease the potential for employee misuse, as well as the Agency's monetary liability.

We reviewed ten employees' use of Religious Compensatory Time, and we noted instances in which employees and supervisors did not comply with EPA policy. EPA employees' and supervisors' lack of adherence to the policy was caused by the Office of Human Resources not fully implementing the corrective action for Recommendation 3.

Without receiving proper training, employees and supervisors may lack an understanding of the policy, requirements, and responsibilities related to the use and approval of Religious Compensatory Time, which could result in misuse or abuse of the authority and create an unplanned monetary liability for the EPA. As of November 2021, the EPA had an unplanned liability of \$54,787 for the balance of religious compensatory hours earned and carried by employees.

Recommendation and Planned Agency Corrective Action

We recommend that the assistant administrator for Mission Support require the Office of Human Resources to train all employees and supervisors who earn, use, or approve Religious Compensatory Time on the U.S. Office of Personnel Management's current regulatory requirements for, and the EPA's current policy and procedures related to, Religious Compensatory Time.

The Agency agreed with our recommendation and provided an acceptable planned corrective action and estimated completion date. The recommendation is resolved with corrective action pending.