

Audit

Report



FY 1999 DOD SUPERFUND FINANCIAL TRANSACTIONS

Report No. D-2000-184

August 31, 2000

Office of the Inspector General
Department of Defense

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Acronyms

CEFMS	Corps of Engineers Financial Management System
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act
EPA	Environmental Protection Agency



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August 31, 2000

**MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)
AUDITOR GENERAL, DEPARTMENT OF THE ARMY**

**SUBJECT: Audit Report on FY 1999 DoD Superfund Financial Transactions
(Report No. D2000-184)**

We are providing this audit report for your information and use. We performed this audit to comply with section 9611(k), title 42, United States Code, for annual audits of Superfund financial transactions. Because this report contains no recommendations, no written comments were required, and none were received. Therefore, we are publishing this report in final form.

We appreciate the courtesies extended to the audit staff. Questions on this audit should be directed to Mr. James L. Kornides at (614) 751-1400, extension 11 (jkornides@dodig.osd.mil), or Mr. John K. Issel at (614) 751-1400, extension 12 (jissel@dodig.osd.mil). See Appendix D for the report distribution. The audit team members are listed inside the back cover.

David K Steensma

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Office of the Inspector General, DoD

Report No. D-2000-184
(Project No. D2000FJ-0073.00)

August 31, 2000

FY 1999 DoD Superfund Financial Transactions

Executive Summary

Introduction. Annual audits of Superfund financial transactions are required by section 9611(k), title 42, United States Code. The Environmental Protection Agency manages the Superfund, which is a trust fund that Congress established to respond to hazardous waste emergencies and to fund the cleanup of hazardous waste. The Superfund pays for the cleanup of hazardous waste when the responsible party either cannot be identified or will not perform the cleanup work and when a State will not assume responsibility. The Army Corps of Engineers (the Corps) manages the design and construction of cleanup sites paid for by the Environmental Protection Agency with money from the Superfund. The Environmental Protection Agency issues program authority to the Corps through interagency agreements. During FY 1999, for Superfund projects, the Corps recorded financial transactions totaling \$646.9 million.

Objectives. The overall audit objective was to determine whether the Corps properly administered its portion of the Superfund. Specific objectives were to determine whether the Corps supported and accurately recorded obligation and disbursement transactions charged to Superfund projects during FY 1999, and to assess the Corps management control program as it relates to Superfund transactions.

Results. We audited 13 of the 45 Corps organizations that used the Corps of Engineers Financial Management System to record Superfund financial transactions. The statistical projections indicate that of the \$646.9 million Superfund financial transactions processed through the Corps of Engineers Financial Management System during FY 1999, the maximum amount of the net misstatement was less than \$425,990, or 0.0658 percent, of the total value recorded, and was not material. The small number of discrepancies did not indicate a systemic control weakness or materially affect our conclusions that the Corps properly administered its portion of the Superfund. The management controls that we reviewed were effective in that we identified no material weakness. See Appendix A for details on the management control program.

The 1980 statutory requirement for this annual audit of *all* Superfund financial transactions should be amended. The need for the annual audit in DoD is questionable because the audits determined that the Superfund financial transactions were 99.8 percent accurate in FY 1998 and 99.93 percent accurate in FY 1999. The annual audit of the Superfund also overlaps with requirements of Public Law 101-576, the "Chief Financial Officers Act of 1990," as amended by Public Law 103-356, the "Federal Financial Management Act of 1994". These laws require financial statement audits by the Inspector General, DoD, and prescribes the responsibilities of management and the auditors with regard to financial statements, internal controls, and compliance with laws and regulations. We proposed a legislative change in December 1999 to delete the annual audit requirement of the Superfund in the Comprehensive Environmental Response, Compensation, and Liability Act. However, the Environmental Protection Agency objected to the Office of Management and Budget to changes to the Act, and the legislative proposal was not sent to Congress. We plan to resubmit a legislative proposal in FY 2001 for a change to the mandatory annual audit requirement.

Management Comments. We provided a draft of this report on July 14, 2000. Because this report contains no recommendations, written comments were not required, and none were received. Therefore, we are publishing this report in final form.

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Background

The Superfund is a trust fund that Congress established to respond to hazardous waste emergencies and to fund the cleanup of hazardous waste. The Government uses the Superfund to clean up hazardous waste when the responsible party either cannot be identified or will not perform the cleanup work and when a State will not assume responsibility. The Environmental Protection Agency (EPA) is the manager of the Superfund.

Statute Requirements and Need for a Change. Annual audits of all Superfund financial transactions are required by the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) in section 9611(k), title 42, United States Code. The audit was to ensure that the Superfund was properly administered and that claims were appropriately and expeditiously considered. The requirement for the audit was enacted in 1980. At that time, Congress had valid concerns about recordkeeping related to uses of the Superfund. Since then, the Chief Financial Officers Act of 1990, as amended, required annual financial statement audits. As a result of the Chief Financial Officers Act, as amended, requirements, the Army Corps of Engineers (the Corps) improved its financial management system and practices, which improved handling of Superfund financial transactions. The auditors showed that the Superfund financial transactions were 99.8 percent accurate in FY 1998 and 99.93 percent accurate in FY 1999. The annual audit requirements in CERCLA and the Chief Financial Officers Act, as amended, overlap and cause an unnecessary use of audit resources. The CERCLA requirement for an audit of *all* payments and obligations is more labor intensive than the Chief Financial Officers Act, as amended, audit requirements. The Office of the Inspector General, DoD, prepared a legislative proposal in December 1999 to delete the annual audit requirement in CERCLA. However, the Environmental Protection Agency objected to the Office of Management and Budget to changes to CERCLA, and the legislative proposal was not sent to Congress. After 20 years of audits and now excellent Superfund financial records at the Corps, the CERCLA requirement for the audit needs to be changed. We plan to submit a legislative proposal in FY 2001 to revise the annual audit requirement.

Corps Responsibilities. The Corps is responsible for managing the design and implementation of remedial action plans for cleanup, using money from the Superfund, of certain sites on the national priority list that EPA designated. The EPA issues program authority to the Corps through interagency agreements.

During FY 1999, for Superfund projects, the Corps recorded obligation and disbursement transactions totaling \$646.9 million.

Objectives

The overall audit objective was to determine whether the Corps properly administered its portion of the Superfund. Specific objectives were to determine whether the Corps supported and accurately recorded obligation and disbursement transactions charged to Superfund projects during FY 1999. We also evaluated the Corps management control program as it relates to Superfund transactions. See Appendix A for a discussion of the audit scope and methodology and our review of the management control program.

Superfund Financial Transactions

We audited 13 of the 45 Army Corps of Engineers organizations that used the Corps of Engineers Financial Management System (CEFMS) to record Superfund financial transactions. The statistical projections indicate that of the \$646.9 million Superfund financial transactions processed through CEFMS in FY 1999, the maximum amount of the net misstatement was less than \$425,990, or 0.0658 percent of the total value recorded, and was not material. The small number of discrepancies did not result in any systemic control weakness or materially affect our conclusions that the Corps of Engineers properly administered its portion of the Superfund. The 13 Corps organizations had adequate management controls over the Superfund transactions.

Criteria for Superfund Transactions

The criteria for the Superfund are found in the EPA guidance for Federal agencies, "Superfund Financial Management and Recording," January 1989. The guidance requires authorization and documentation for all costs charged to Superfund projects so that EPA can sustain cost claims in court while attempting to recover funds from responsible parties. Specifically, the guidance requires each cleanup site to retain documents. Documentation should include time and attendance records, pay estimates, contractor invoices with project officer approval, proof of payment, progress reports, interagency agreements, and worksheets showing calculations of indirect costs.

Administration of the Superfund

The 13 Corps organizations properly administered the FY 1999 Superfund financial transactions for the statistically selected sample. In our review of financial transactions charged to the Superfund, we did not identify any material errors.

Statistical Sample of Corps Locations. We statistically sampled \$2.7 million of the \$646.9 million in FY 1999 Superfund financial transactions processed through CEFMS in FY 1999. The sample consisted of 30 different samples of 20 transactions each, but required audit visits to only 13 locations. The sites

selected for review were the Corps districts in Omaha, Nebraska; Kansas City, Missouri; New York City, New York; Boston, Massachusetts; Seattle, Washington; Los Angeles, California; Albuquerque, New Mexico; Baltimore, Maryland; Norfolk, Virginia; Jacksonville, Florida; New Orleans, Louisiana; Philadelphia, Pennsylvania; and headquarters, Washington, D.C.

Supporting Documentation. The 13 statistically selected Corps organizations properly administered FY 1999 Superfund financial transactions for the 600 statistically selected sample transactions. The Corps organizations were generally able to provide supporting documentation for the Superfund financial transactions selected for review. Supporting documentation for obligations consisted of contracts, contract modifications, interagency or interdistrict agreements, travel authorizations, and purchase requests. Disbursements were supported by contracts, contract invoices, receiving reports, time sheets, and other appropriate documents. The documents supporting the transactions were properly authorized and recorded.

For the statistically selected transactions reviewed at the 13 Corps organizations, the audit disclosed no material errors. Specifically, the organizations were able to provide accurate and reliable supporting documentation for all but an immaterial amount (\$4,001.45 absolute value) of the transactions reviewed.

The discrepant transactions in each Corps organization were as follows.

Baltimore Corps District. In the Baltimore Corps District, one transaction, valued at \$145.00, was not fully supported. The transaction was for the weekly rental of a General Services Administration vehicle. The entire weekly rental charge was applied to one Superfund project. However, the employee time sheet indicates that the employee charged time to two different Superfund projects. The cost of the rental car should have been allocated between the two projects. The transaction caused an overcharge of \$29.00 to the sample Superfund project.

Seattle Corps District. In the Seattle Corps District, three labor transactions were not properly entered in the timekeeping system. The three discrepancies, valued at \$579.16 (absolute value), were timekeeping errors resulting in improper calculations of labor hours charged to the Superfund project. The Seattle Corps District took action by making adjusting entries to the affected projects.

New York Corps District. In the New York Corps District, nine transactions were determined to be either erroneous or not fully supported. Seven of the discrepancies, valued at \$1,643.93 (absolute value), were a result of timekeeping errors. In each case, the employee's time sheet did not agree with

time recorded in the timekeeping system. In addition, supporting documentation could not be provided for one real estate transaction, valued at \$40.00. Another transaction, valued at \$74.96, represented a disbursement for local travel to a Superfund project when it should have been applied against a Corps overhead account. The New York Corps District took action to reverse the charges to the Superfund.

Los Angeles Corps District. In the Los Angeles Corps District, one transaction was inappropriately charged to the Superfund. The discrepancy, valued at \$98.36, resulted from a timekeeping error. The employee time sheets did not all agree with time recorded in the timekeeping system for 2 of the 5 employees whose time make up the transaction. The transaction consisted of one employee charging 2.5 hours to the wrong Superfund project, resulting in a \$12.54 mischarge among projects. Another employee overcharged the Superfund project 4 hours, resulting in an improper charge of \$85.82. The Los Angeles Corps District initiated action to correct the errors.

Headquarters, Washington, D.C. In the Corps Headquarters, Washington, D.C., one labor transaction was not properly recorded in the timekeeping system. The transaction is a labor transaction for nine employees. For two of the nine employees, the time sheets did not agree with the amount of time entered into the timekeeping system. The time sheets showed that the Superfund project was billed for 6 hours of time that was not worked. The timekeeping error resulted in an overcharge of \$661.88 to the Superfund project. The Corps Headquarters, Washington, D.C., initiated action to correct the errors.

New Orleans Corps District. In the New Orleans Corps District, three labor transactions were not properly recorded in the timekeeping system. The three discrepancies, valued at \$207.45, were timekeeping errors resulting in improper calculations of labor hours charged to the Superfund project. The transactions showed employees working a total of 60 hours on Superfund projects, although only 57 hours could be supported. The New Orleans District initiated action to adjust the erroneous transactions.

Jacksonville Corps District. In the Jacksonville Corps District, one labor transaction was not properly recorded in the timekeeping system. The discrepancy was valued at \$658.71 (absolute value) and represented a timekeeping error. One employee charged 6 hours to a Superfund project, although the employee's time sheet showed a total of 16 hours on the project. The Jacksonville District initiated action to adjust the project accounting records.

Albuquerque Corps District. In the Albuquerque Corps District, one disbursement transaction, valued at \$4.00, could not be supported. The

disbursement transaction charged to Superfund was actually a \$4.00 credit issued by Federal Express because they failed to meet a delivery schedule. The credit was erroneously entered into CEFMS as a debit, creating an \$8.00 overcharge to the Superfund. The Albuquerque District initiated action to adjust the transaction.

Summary

We reviewed statistically selected financial transactions at 13 Corps organizations. In most cases, the policies, procedures, and controls established by EPA, DoD, and the Corps to manage Superfund obligations and disbursements were effective, and we found no material errors for the transactions tested. We are 95-percent confident that the net misstatement of the total dollar value of the Superfund financial transactions recorded in the CEFMS is not greater than \$425,990. The errors that occurred were not material when projected to the entire population of transactions, and the errors did not indicate a systemic problem. Therefore, we are not making any recommendations. The obligations and disbursements that represented FY 1999 DoD Superfund financial transactions were accurately recorded and were free of material error or misstatement.

Appendix A. Audit Process

Scope

We reviewed the policies, procedures, and controls that EPA, DoD, and the Corps established for financial management of Superfund obligations and disbursements. During FY 1999, for Superfund projects, the Corps recorded financial transactions totaling \$646.9 million.

DoD-Wide Corporate-Level Government Performance and Results Act Goals. In response to the Government Performance and Results Act, the Secretary of Defense annually establishes DoD-wide corporate-level goals, subordinate performance goals, and performance measures. This report pertains to achievement of the following goal, subordinate performance goal, and performance measures:

- **FY 2001 DoD Corporate-Level Goal 2:** Prepare now for an uncertain future by pursuing a focused modernization effort that maintains U.S. qualitative superiority in key warfighting capabilities. Transform the force by exploiting the Revolution in Military Affairs, and reengineer the Department to achieve a 21st century infrastructure. (01-DoD-2)
- **FY 2001 Subordinate Performance Goal 2.5.** Improve DoD financial and information management. (01-DoD-2.5)
- **FY 2001 Performance Measure 2.5.2:** Achieve unqualified opinions on financial statements. (01-DoD-2.5.2.)

DoD Functional Area Reform Goals. Most major DoD functional areas have also established performance improvement reform objectives and goals. This report pertains to achievement of the following functional area objective and goal:

- **Financial Management Functional Area. Objective:** Strengthen internal controls. **Goal:** Improve compliance with the Federal Managers' Financial Integrity Act. (FM-5.3)

General Accounting Office High-Risk Area. The General Accounting Office has identified several high-risk areas in DoD. This report provides coverage of the Financial Management high-risk area.

Methodology

Use of Computer-Processed Data. We relied on computer-processed data extracted from CEFMS. Although we did not formally assess the reliability of the computer-processed data, the source documentation agreed with the computer-processed data used in our sample. We did not find errors that would preclude the use of the computer-processed data to meet the audit objective.

Sampling Plan. The purpose of the statistical sampling plan was to estimate the net misstatement of the total dollar value reported for FY 1999 DoD Superfund financial transactions, as reported in CEFMS.

Audit Universe Represented. The CEFMS database contained the FY 1999 DoD Superfund financial transactions. The CEFMS database financial transactions consisted of 68,839 transactions with a value of \$646.9 million at 45 locations.

Sampling Design. The sampling design used to determine the accuracy of the total dollar value reported was a two-stage design, with probability proportional to size, with replacement, at the first stage, and simple random sampling at the second stage. We selected 30 different samples of 20 transactions each, but requiring audit visits to only 13 different locations.

Sample Results. The table below lists the number of items sampled and the errors identified by location.

Results of Review				
Location	Number Sampled	Value of Sample	Errors	Value of Errors
Baltimore	120	\$ 809,399.36	1	\$ 29.00
Boston	100	342,942.30	0	0
Seattle	60	144,553.69	3	579.16
New York	60	326,546.39	9	1,758.89
Philadelphia	60	232,004.91	0	0
Norfolk	40	105,373.25	0	0
Omaha	40	171,802.58	0	0
Los Angeles	20	37,449.91	1	98.36
Kansas City	20	133,551.73	0	0
Washington	20	124,105.12	1	661.88
New Orleans	20	13,938.93	3	207.45
Jacksonville	20	8,899.39	1	658.71
Albuquerque	20	288,620.49	1	8.00
Total	600	\$2,739,188.05	20	\$4,001.45

Statistical Projection. We derived the following statistical estimate of the accuracy of the CEFMS dollar values from our sample data. We are 95 percent confident that the net misstatement of the total dollar value of the Superfund financial transactions recorded in the CEFMS is not greater than \$425,990 overstated.

Use of Technical Assistance. We obtained technical assistance on statistical sampling from the Quantitative Methods Division of the Audit Followup and Technical Support Directorate, Office of the Assistant Inspector General for Auditing, DoD.

Audit Period and Standards. This financial-related audit was performed from October 1999 through June 2000 in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD. Our review included tests of management controls that we considered necessary.

Contacts During the Audit. We visited or contacted individuals or organizations within DoD and EPA. Further details are available on request.

Management Control Program

DoD Directive 5010.38, "Management Control (MC) Program," August 26, 1996, and DoD Instruction 5010.40, "Management Control (MC) Program Procedures," August 28, 1996, require DoD organizations to implement a comprehensive system of management controls that provides reasonable assurance that programs are operating as intended and to evaluate the adequacy of the controls.

Scope of Review of the Management Control Program. We reviewed the adequacy of the Corps management controls over the accounting and recording of Superfund financial transactions. Specifically, we reviewed the management controls established to ensure that Superfund obligation and disbursement transactions were reliable and completely recorded and that proper documentation was maintained to support the recorded transactions. Because we did not identify a material weakness, we did not assess the adequacy of management's self-evaluation.

Adequacy of Management Controls. The Corps had established management controls over the statistically sampled \$2.7 million Superfund financial transactions reviewed. The obligation and disbursement of funds were in

accordance with applicable Superfund laws and regulations. Management controls at the Corps districts that we visited were adequate in that we identified no material management control weaknesses. However, in its review of the Army Corps of Engineers, Civil Works, FY 1999 Financial Statement, the Army Audit Agency concluded that the Corps needed to improve general and application controls related to network and data processing activities for financial statements. As a result, the Army Audit Agency auditors could not rely on the data in the Corps of Engineers Financial Management System to produce financial statements. The auditors were not able to render an opinion on the financial statements.

Appendix B. Summary of Prior Coverage

Inspector General, DoD

Inspector General, DoD, Report No. 99-257, "FY 1998 DoD Superfund Financial Transactions," September 22, 1999

Inspector General, DoD, Report No. 98-200, "FY 1997 DoD Superfund Financial Transactions," September 16, 1998

Inspector General, DoD, Report No. 97-212, "FY 1996 DoD Superfund Financial Transactions," September 4, 1997

Army Audit Agency

Army Audit Agency Report No. NR 95-413, "FY 94 Superfund Financial Transactions," August 31, 1995

Appendix C. Discrepant Transactions

Location	Sample Numbers	Timekeeping Errors	Improper Charge	Unsupported Transactions	Superfund Mischarges
Baltimore	2-7	-	\$ 29.00	-	-
Seattle	1-2	\$ 71.74	-	-	\$ 71.74
Seattle	1-17	442.52	-	-	442.52
Seattle	1-20	(64.90)	-	-	(64.90)
New York	1-2	129.33	-	-	129.33
New York	1-3	265.30	-	-	-
New York	1-8	-	-	\$ 40.00	40.00
New York	2-7	(17.44)	-	-	(17.44)
New York	2-11	267.18	-	-	-
New York	2-14	86.05	-	-	86.05
New York	2-16	-	74.96	-	74.96
New York	3-13	756.91	-	-	-
New York	3-14	121.72	-	-	-
Los Angeles	1-14	98.36	-	-	85.82
Washington	1-9	661.88	-	-	661.88
New Orleans	1-7	31.34	-	-	31.34
New Orleans	1-12	11.08	-	-	11.08
New Orleans	1-16	165.03	-	-	165.03
Jacksonville	1-1	(658.71)	-	-	(658.71)
Albuquerque	1-17	-	8.00	-	8.00
Absolute Value	20	\$3,849.49¹	\$111.96²	\$40.00³	\$2548.80⁴

¹The sample had 16 timekeeping errors.

²The sample had three improper charges.

³The sample had one unsupported transaction.

⁴The sample had 15 errors that resulted in direct over- and undercharges to the Superfund.

Appendix D. Report Distribution

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House Committee on Armed Services

House Committee on Government Reform

House Subcommittee on Government Management, Information, and Technology,
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House Subcommittee on National Security, Veterans Affairs, and International
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