



Auditing (Internal): Practical Advice

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Topics Covered

- Background

- EPA Audit Programs

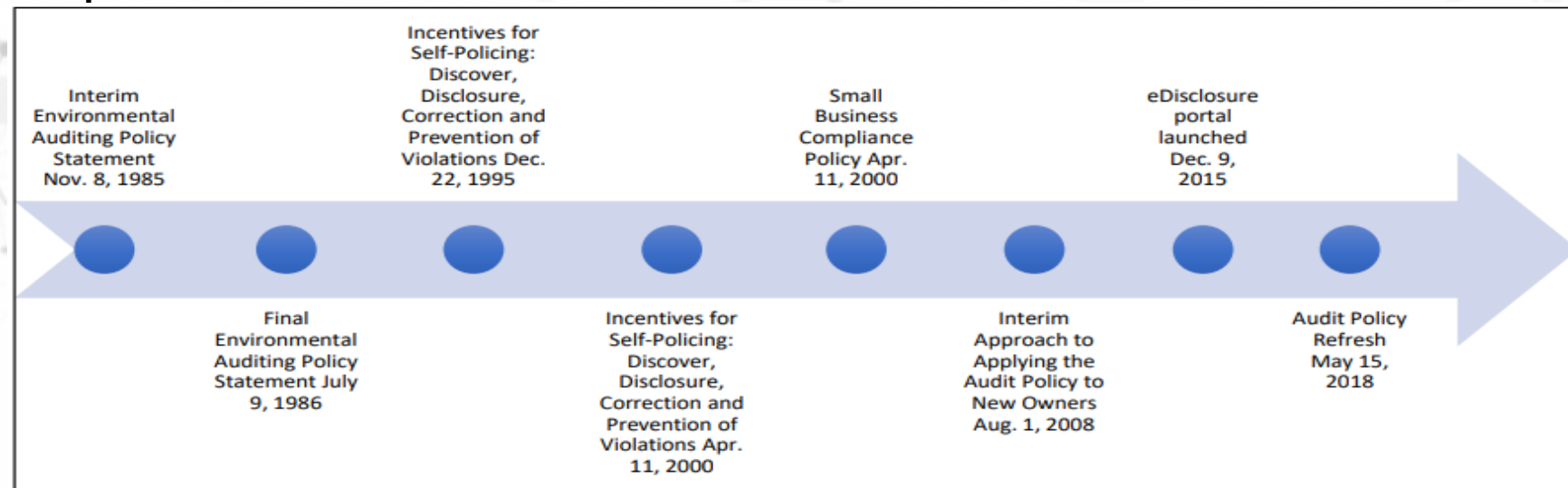
- Points to Consider

- Useful Tools and Links

- Questions & Answers (Q&A)

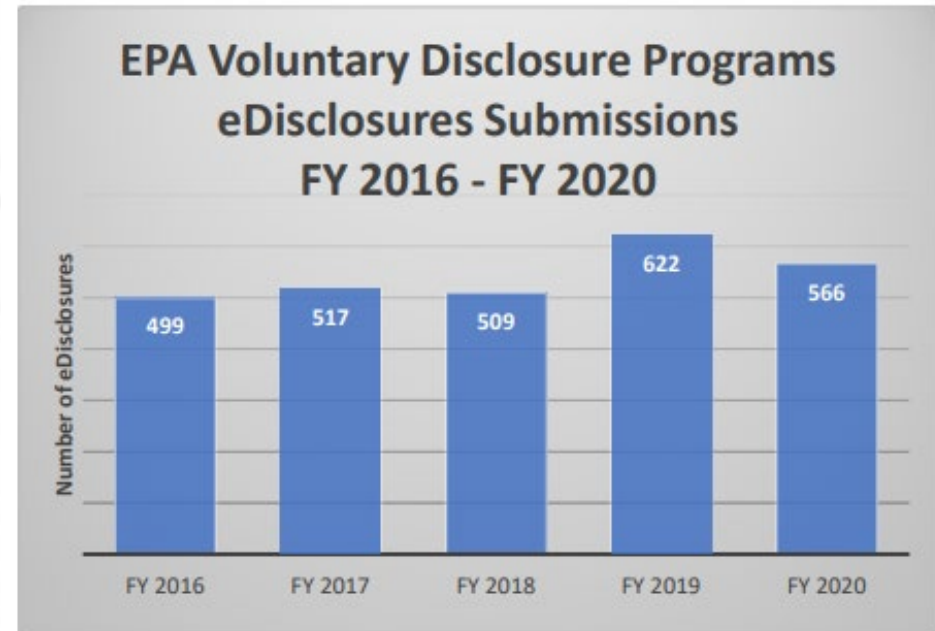
Background

- The U.S. Environmental Protection Agency (EPA) [Audit Policy](#)
 - Encourages regulated entities, through incentives, to discover, disclose, correct, and prevent violations voluntarily
 - The 1995 policy was revised in 2000 to lengthen disclosure periods to 21 days and to clarify specific provisions
 - The policy contains nine provisions and meeting all of them enables entities to be 100 percent eligible for mitigation of any gravity-based penalties



Audit Programs

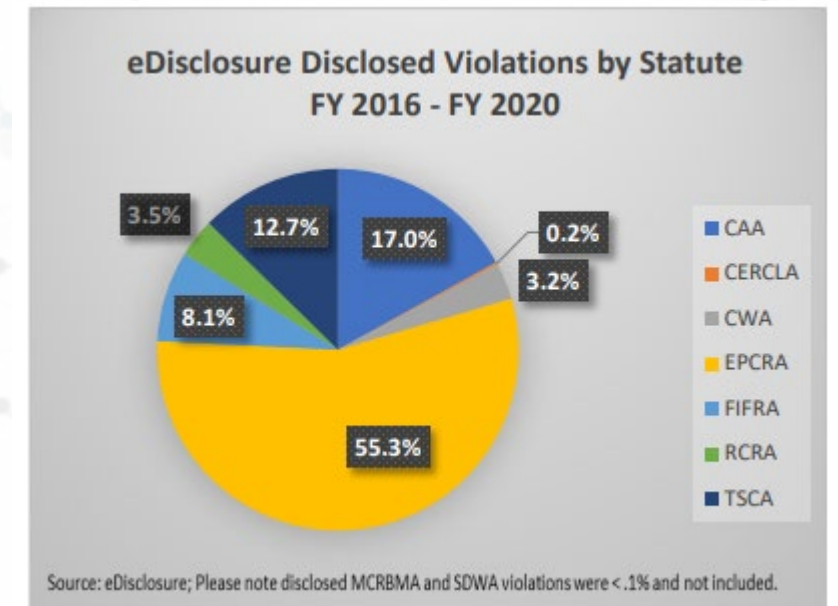
- **EPA Policy Conditions**
 - Systematic Discovery
 - Voluntary Discovery
 - Prompt Disclosure
 - Discovery and Disclosure
 - Correction and Remediation
 - Prevent Recurrence
 - No Repeat Violations
 - Other Violations Excluded
 - Cooperation



Audit Programs

■ EPA Audit Protocols

- Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA)
- Clean Water Act (CWA)
- Emergency Planning and Community Right-to-Know Act (EPCRA)
- Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA)
- Resource Conservation and Recovery Act (RCRA)
- Safe Drinking Water Act (SDWA)
- Toxic Substances Control Act (TSCA)
- Federal Facilities

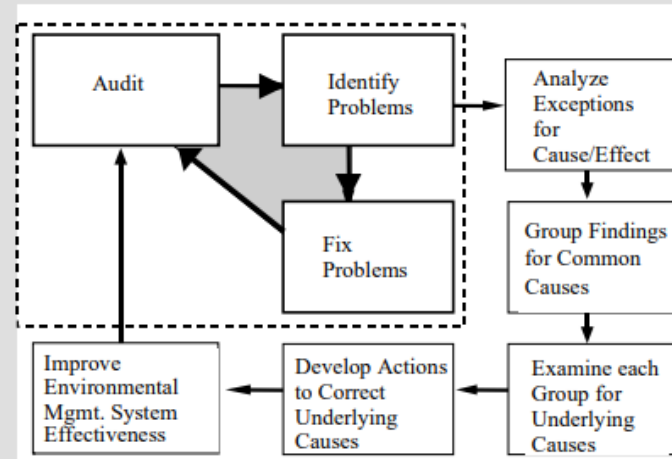


Audit Programs

■ Typical Approach

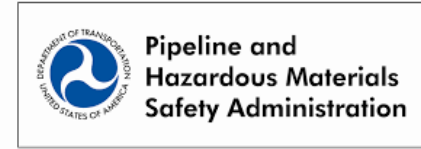
- Conducting the audit
- Identifying the problem
- Fixing the identified deficiencies

Figure 1 - Expanded Corrective Action Model



Points to Consider

- Assess ALL relevant areas of compliance
- Consider regulatory jurisdictions
- Respond appropriately to address any findings
- Utilize the benefits of the program for penalty reduction
- Timing of voluntary disclosure is critical
- Documentation and recordkeeping
- This process is not an alternative mechanism to violations discovered during certification requirements
- Not every violation is correctable
- Succession planning



Useful Tools and Links

■ Useful Tools

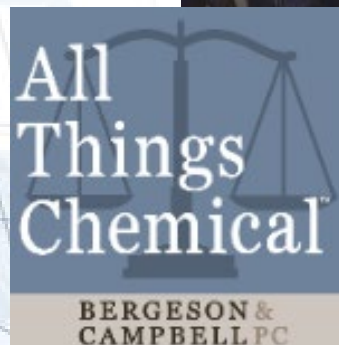
- EPA's [Audit Policy Website](#)
- EPA's [Frequently Asked Questions](#)
- EPA's [eDisclosure Information Sheet](#)
- Occupational Safety and Health Administration [Recordkeeping](#)
- Department of Transportation Pipeline and Hazardous Materials Safety Administration [Guidance](#)

RESOURCES

BLOGS:



PODCAST:



ONLINE, ON-DEMAND TRAINING:



Thank You

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