

1  **Audits of NFA Letters**

OAC 3745-300-14

Certified Professional  
8-Hour Training

2  **Audits of NFAs**

- Performed annually on NFA letters submitted during the prior calendar year in request of a CNS
- Performed by the Ohio EPA – Required by statute to audit at least 25% of the NFA letters submitted during the previous calendar year
- Certified professionals, certified labs, and volunteers may all be called upon to provide detailed information to the Ohio EPA

3  **Purposes of NFA Audits**

- I. Property: Determine if property for which voluntary action was completed meets applicable standards
- II. CP: Determine if CPs possessed qualifications required for certification and review the work performed
- III. CL: Determine if CLs possessed qualifications required to perform VAP certified analyses under VAP and review the work performed

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5  **Which NFAs Get Audited?**

- After submission, NFA Letters will fall into one of two audit pools or categories: random or discretionary
- An NFA Letter may be audited in the form of a compliance audit, should a compliance issue arise

6  **Which NFAs Get Audited?**

- Random Audit Pool: All NFA letters that are submitted with a request for a CNS will be placed in this pool
- Except NFAs that were taken through the MOA track...those NFAs are exempt from being selected for random audit.

7  **Which NFAs Get Audited?**

The Random audit pool is divided into two groups:

- NFA Letters with a remedy
- NFA Letters without a remedy

8  **Which NFAs Get Audited?**

- NFA Letters that were not selected for random audit will then fall into the discretionary audit pool.
- All MOA track NFA Letters will also be placed in the discretionary audit pool.

9  **Compliance Audits**

- If a compliance issue should arise with a property, a compliance audit may be conducted.

10  **Other Factors in Selecting NFAs from the Audit Pool**

- From the entire selection of NFA Letters that were received the previous year, at least 25% of the NFAs that involve some remedial activities must be selected

- and...at least 25% of the NFAs that do not involve remedial action must be selected

11 **Tier I & Tier II Audits**

Two procedures:

Tier I Audit

- Review and analysis of documents involving NFA
- Visual Inspection of the Property

12 **Tier I & Tier II Audits**

II. Tier II Audit

- Physical inspection of property
- May include sampling of soil, ground water, surface water, or sediments at property on which NFA was based

13 **Reasons for Tier II Audits**

The focus of a tier II audit is to collect data to demonstrate whether the property meets applicable standards.

- I. Information from Tier I Audit not sufficient to evaluate NFA
- II. Potential fraud suspected
- III. At Ohio EPA discretion

14 **Audit Costs**

- There are no direct costs charged to the volunteer, CP, or CL
  - Costs to conduct an audit are already accounted for in the NFA fee charged to the volunteer when requesting a CNS
- Options where additional costs could apply:
  - split sampling
  - CP time and expenses??

15 **Report of Audit Findings**

- Findings should be completed by December 31<sup>st</sup> of the calendar year in which the NFA letter was selected for audit.
- Audit Report ideally issued by March of following year
- Audit completion timing is not as strict

16 **Potential Negative Consequences of Audits**

- I. CP or CL could face disciplinary actions
- II. CNS could be voided for violation of an environmental covenant
- III. CNS could be revoked on the property where voluntary action was performed
  - Per the CNS, revocation is not automatic, the Agency will always provide the volunteer an opportunity to cure the non-compliance

17 **Conclusions**

- New rules result in more transparency in the audit process
- The most basic audit procedures remain unchanged

# VAP 5 year – Rule 14 - Proposals

