# **Region 5's Billing and Collection of Accounts Receivable**

# **#7100139**

**Inspector General Division Conducting the Audit:** Northern Audit Division Chicago, Illinois

**Program Office Involved:** Resource and Management Division Office of Regional Counsel Office of Superfund

#### TABLE OF CONTENTS

#### EXECUTIVE SUMMARY

#### CHAPTERS

#### **INTRODUCTION**

Purpose Background Scope and Methodology Prior Audit Coverage <u>SUPERFUND OVERSIGHT COSTS WERE NOT TIMELY COLLECTED</u>

Oversight Receivables Were Not Timely Recorded or Billed Follow-up on Unpaid Receivables Was Not Effective CTS Will Facilitate the Billing and Collection Process Conclusion Recommendations and Agency Actions OIG Evaluation

#### REGION 5 DID NOT BILL SUPERFUND ACCOUNTS RECEIVABLE ON A CUMULATIVE BASIS

Region 5's Current Practice Does Not Include Cumulative Billings CTS Has the Capability of Generating Cumulative Billings Conclusion Recommendations and Agency Actions OIG Evaluation PAYMENTS WERE OBTAINED FOR UNRECORDED RECEIVABLES

Accounts Receivable Are Not Recorded Timely Conclusion

Recommendations and Agency Actions OIG Evaluation

## EXHIBIT

Number of RCO Requests for Unrecorded Receivable Documentation

### APPENDICES

- <u>REGION 5's RESPONSE TO DRAFT REPORT</u>
- ABBREVIATIONS
- **DISTRIBUTION**