



Financial Audit: EPA's Financial Statements for Fiscal Years 1988 and 1987: AFMD-90-20

By -

Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****. Pursuant to a legislative requirement, GAO examined the Environmental Protection Agency's (EPA) consolidated financial statements for the years ended September 30, 1988 and 1987, focusing on: (1) EPA internal accounting controls; (2) EPA compliance with laws and regulations; and (3) the Superfund program's financial condition. GAO found that: (1) EPA estimated a \$30-billion cleanup cost for about 1,200 hazardous waste sites, but it may have underestimated the cost; (2) as of September 30, 1988, EPA had identified over 30,000 waste sites and had completed preliminary assessments at over 26,000 sites and inspections at over 9,000 sites; (3) at the end of 1988, EPA had started cleanup work at 201 of the 1,200 sites, and had completed work at 27 sites; (4) the new EPA reporting system did not provide satisfactory accounting information; and (5) EPA did not timely reconcile its general ledger and external reports. GAO also found that: (1) EPA did not correct previously reported property management internal control problems; (2) the EPA subsidiary accounting system for property and related internal controls did not adequately...



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