

Petroleum Tank Release Compensation Board (20P-01)

Department of Environmental Quality

Audit Objective: Are the roles and responsibilities of the Department of Environmental Quality and the Petroleum Tank Release Compensation Board appropriately defined and adhered by all parties to ensure the timely and cost-effective remediation of petroleum leaks?

Audit Scope: The audit will examine:

- Underground storage tank remediation projects dating from 2010 to present (closing date).
- Cleanups done both through the fund/board reimbursement process and those overseen by DEQ independent of the board and funded through other means.
- The roles of the board and the department as defined in statute and rule, whether those roles are appropriately assigned based on the expertise and responsibilities of each party, and whether all parties involved in cleanup processes stick to their proscribed roles and responsibilities.
- Analysis of funding provided to DEQ by the legislature in the 2019 session for use in cleanups ineligible for Petro Fund reimbursement.
- Review of board meeting minutes from the past five years to analyze reimbursement approvals and other board decisions.
- Five years' worth of tax remittance data from Montana Department of Transportation, to identify trends on largest contributors to and users of the fund.
- Analysis of other states' models for underground petroleum leak remediation, and what the funding/reimbursement model may look like when historic leaks are remediated and only new leaks are in need of cleanup.