

# **Compendium of Open and Unresolved Recommendations: Data as of May 31, 2024**

August 7, 2024 | Report No. 24-N-0053



## Report Contributors

Kelly Chavarria  
Chad Garland  
Eric Lewis  
Renee McGhee-Lenart

Jason Elkins  
Adam Seefeldt  
Andre von Hoyer

## Abbreviations

C.F.R.	Code of Federal Regulations
CWA	Clean Water Act
EDSP	Endocrine Disruptor Screening Program
EPA	U.S. Environmental Protection Agency
FIFRA	Federal Insecticide, Fungicide, and Rodenticide Act
MDEQ	Michigan Department of Environmental Quality
NEIC	National Enforcement Investigations Center
NPDES	National Pollutant Discharge Elimination System
OIG	Office of Inspector General
PRIA	Pesticide Registration Improvement Act
RCRA	Resource Conservation and Recovery Act
RFS	Renewable Fuel Standard
RTR	Residual Risk and Technology Review
TSDF	Treatment, Storage and Disposal Facility
U.S.C.	United States Code
WPS	Worker Protection Standard

## Key Definitions

Open Recommendations	Recommendations on which the responsible office and the Office of Inspector General agree, but the agreed-upon corrective actions have not yet been completed, regardless of whether their expected due dates are in the past or the future. Also called <i>resolved recommendations</i> .
Unresolved Recommendations	Recommendations that the responsible office disagrees with; has not provided a formal, complete, written response to; or has proposed corrective actions for that the responsible office and the OIG have not agreed upon.

## Cover Image

*Top:* A petroleum refinery neighboring a community park. (EPA OIG image) *Bottom:* A glass of tap water. (U.S. Geological Survey image)

**Are you aware of fraud, waste, or abuse in an EPA or CSB program?**

**EPA Inspector General Hotline**

1200 Pennsylvania Avenue, NW (2431T)  
Washington, D.C. 20460  
(888) 546-8740  
[OIG.Hotline@epa.gov](mailto:OIG.Hotline@epa.gov)

Learn more about our [OIG Hotline](#).

**EPA Office of Inspector General**

1200 Pennsylvania Avenue, NW (2410T)  
Washington, D.C. 20460  
(202) 566-2391  
[www.epaoig.gov](http://www.epaoig.gov)

Subscribe to our [Email Updates](#).  
Follow us on X (formerly Twitter) [@EPAoig](#).  
Send us your [Project Suggestions](#).



# At a Glance

## Compendium of Open and Unresolved Recommendations: Data as of May 31, 2024

### Why We Published This Compendium

The Inspector General Act of 1978, as amended, requires each inspector general to prepare semiannual reports for Congress. As part of that reporting, the inspector general must identify all recommendations from the prior reporting period for which corrective actions have not been completed by the agency, as well as any management decisions with respect to audit, inspection, or evaluation reports issued during that prior reporting period.

The U.S. Environmental Protection Agency Office of Inspector General is publishing this compendium to analyze the open recommendations listed in the semiannual report covering our work from October 1, 2023, through March 31, 2024, and the recommendations that remained unresolved through May 31, 2024. We produce the compendium annually.

**Open recommendations**, also called *resolved recommendations*, are those on which the responsible office and the OIG agree, but the agreed-upon corrective actions have not yet been completed, regardless of whether their expected due dates are in the past or the future.

**Unresolved recommendations** are those that the responsible office disagrees with; has not provided a formal, complete, written response to; or has proposed corrective actions for that the responsible office and the OIG have not agreed upon.

Address inquiries to our public affairs office at (202) 566-2391 or [OIG.PublicAffairs@epa.gov](mailto:OIG.PublicAffairs@epa.gov).

[List of OIG reports.](#)

### What We Found

This compendium focuses on a total of 90 recommendations to the EPA that remained unimplemented—79 open and 11 unresolved—as of May 31, 2024. This is an update to the 79 recommendations identified as open in Report No. [EPA-350-R-24-001](#), *Semiannual Report to Congress: October 1, 2023–March 31, 2024*, issued May 2024. Our analysis recognizes changes in the statuses of recommendations that occurred after the issuance of the semiannual report but not later than May 31, including the implementation of corrective actions for two of the 81 open recommendations in that report. This year we provide a separate analysis of the five unresolved OIG recommendations made to the U.S. Chemical Safety and Hazard Investigation Board as of May 31, 2024. There were no recommendations to the CSB identified as open in Report No. EPA-350-R-24-001.

**Implementing corrective actions on the open and unresolved recommendations contained in this compendium could have potential cost savings of \$74.5 million.**

The 90 recommendations we address in this compendium represent \$74.5 million in potential cost savings. In this compendium, we also discuss the following:

- A breakdown of the 11 unresolved recommendations to the EPA and the potential impact on human health and the environment and the administrative and business functions.
- The relationship of the open and unresolved recommendations to the EPA's fiscal year 2024 top management challenges, which we identify in our Report No. [24-N-0008](#), *The EPA's Fiscal Year 2024 Top Management Challenges*, issued November 15, 2023.
- Seventeen open or unresolved recommendations that the OIG deemed high priority.
- A breakdown of the 79 open recommendations by EPA program office and region. One of these open recommendations previously was reported by the Agency as closed, but upon further review we disagreed with the Agency's assessment and reopened it.
- Sixty-four open recommendations that are designed to improve human health and the environment, and 15 open recommendations that are designed to improve administrative and business operations.
- Fifty-three open recommendations that are at least three years old or that will be at least three years old on the scheduled completion date the Agency provided for the associated corrective actions.
- Five unresolved recommendations made to the CSB.



**OFFICE OF INSPECTOR GENERAL**  
U.S. ENVIRONMENTAL PROTECTION AGENCY

August 7, 2024

**MEMORANDUM**

**SUBJECT:** Compendium of Open and Unresolved Recommendations: Data as of May 31, 2024  
Report No. 24-N-0053

**FROM:** Sean W. O'Donnell, Inspector General 

**TO:** Michael S. Regan, Administrator

Janet McCabe, Deputy Administrator

Steve Owens, Chair, U.S. Chemical Safety and Hazard Investigation Board

The U.S. Environmental Protection Agency Office of Inspector General presents the *Compendium of Open and Unresolved Recommendations: Data as of May 31, 2024*, which details 79 open recommendations issued to the EPA in reports published as of September 30, 2023, and 11 recommendations to the EPA that remained unresolved through May 31, 2024. We also highlight five recommendations to the U.S. Chemical Safety and Hazard Investigation Board, or CSB, that remain unresolved.

The Inspector General Act of 1978, as amended, requires each inspector general to prepare semiannual reports for Congress, which must include “an identification of each recommendation made before the reporting period, for which corrective action has not been completed, including the potential costs savings associated with the recommendation.” This compendium provides further analysis of open recommendations identified in Report No. [EPA-350-R-24-001](#), *Semiannual Report to Congress: October 1, 2023–March 31, 2024*, issued May 2024.

Section 1 outlines how open and unresolved recommendations relate to the Agency’s key management challenges, which we detail in Report No. [24-N-0008](#), *The EPA’s Fiscal Year 2024 Top Management Challenges*, issued November 15, 2023. Section 2 identifies the high-priority open or unresolved recommendations. Section 3 focuses on unresolved recommendations to the EPA. Section 4 details open recommendations by EPA program and regional office, as well as the (1) human health and environmental benefits and (2) administrative and business operation benefits of the open recommendations, including those recommendations that the Agency previously closed but the OIG reopened. Section 5 lists the open recommendations that are at least three years old, as well as the open recommendations with proposed corrective actions not scheduled to be completed within three years of the associated report’s issuance. Section 6 lists unresolved recommendations to the CSB.

We will post this report to our website at [www.epaoig.gov](http://www.epaoig.gov).

cc: Assistant Administrators  
General Counsel  
Chief Financial Officer  
Associate Administrators  
Regional Administrators  
Agency Follow-Up Coordinators

# *Table of Contents*

## **Sections**

Introduction .....	1
1    Implementing Open and Unresolved Recommendations Would Help Mitigate the EPA’s Top Management Challenges .....	4
2    Overview of High-Priority Open and Unresolved Recommendations to the EPA.....	6
3    Overview of Unresolved Recommendations to the EPA .....	7
4    Overview of Open Recommendations to the EPA .....	8
5    Corrective Actions Taking Three Years or More to Implement.....	9
6    Overview of Unresolved Recommendations to the CSB.....	10

## **Appendixes**

A    Open and Unresolved Recommendations Listed by Fiscal Year 2024 EPA Top Management Challenge and Benefit Type .....	11
B    Seventeen High-Priority Open or Unresolved Recommendations .....	19
C    Eleven Unresolved Recommendations .....	26
D    Open Recommendations by Program Office and Region .....	33
E    Fifty-Three Corrective Actions Scheduled to Take Three Years or More to Implement .....	36





## INTRODUCTION

### Purpose

The purpose of this compendium is to keep U.S. Environmental Protection Agency management and Congress informed about the EPA's outstanding commitments to act on Office of Inspector General recommendations, as well as the Agency's progress in completing corrective actions that will help improve its programs and operations. This compendium provides a summary and analysis of the EPA's open and unresolved recommendations. This year, we are also highlighting recommendations we made to the U.S. Chemical Safety and Hazard Investigation Board that remained unresolved.

As of May 31, 2024, the EPA had not implemented corrective actions for 79 open OIG recommendations issued as of September 30, 2023, while 11 more recommendations remained unresolved.<sup>1</sup> The full text of the open recommendations and any associated cost savings can be viewed in Appendix 3 of Report No. [EPA-350-R-24-001](#), *Semiannual Report to Congress: October 1, 2023–March 31, 2024*, issued May 29, 2024. While that appendix lists a total of 81 open recommendations, the EPA closed two of them between April 1 and May 31, 2024. We have omitted these two from this compendium. The CSB has five unresolved recommendations.

**Open recommendations**, or resolved recommendations, are those that the responsible office and the OIG agree on but for which the agreed-to corrective actions have not been completed. This includes those with corrective actions past due or due in the future. An open recommendation can have one or more corrective actions that the responsible office has agreed to complete.

**Unresolved recommendations** are those that the responsible office disagrees with; has not provided a formal, complete, written response to; or has proposed corrective actions for which it and the OIG have not agreed upon.

Implementing corrective actions to ensure that the Agency adopts robust internal controls to protect government assets has become particularly important given the EPA's supplemental appropriations under the Infrastructure Investment and Jobs Act and the Inflation Reduction Act. These two acts, when combined, provide the EPA with more than \$100 billion in additional funding over a period of five years. As with previous supplemental spending legislation, the influx of funds brings heightened risks that the funds may be mismanaged, funding requirements may not be complied with, or programmatic goals

<sup>1</sup> The OIG also provides oversight to the U.S. Chemical Safety and Hazard Investigation Board, which had no open recommendations as of March 31, 2024, as can be viewed in Appendix 3 of Report No. [EPA-350-R-24-001](#), *Semiannual Report to Congress: October 1, 2023–March 31, 2024* (May 2024).

may not be met. If the Agency does not take corrective action to address its open and unresolved recommendations, IJIA- and IRA-funded programs could be more susceptible to fraud, waste, abuse, or mismanagement.

## Background

The OIG provides independent oversight of the EPA and the CSB in accordance with the Inspector General Act of 1978, as amended, 5 U.S.C. §§ 401–424. Our mission is to detect and prevent fraud, waste, and abuse in and to promote the economy, efficiency, and effectiveness of the EPA’s programs and operations. To that end, we conduct audits, evaluations, and investigations that result in written reports with evidence-based recommendations for improving EPA programs and operations and for addressing wrongdoing and mismanagement.

For each report, we work with the EPA and the CSB to reach agreement on corrective actions that are responsive to our recommendations. Timely resolution and completion of corrective actions are critical for reducing costs, managing risks, improving processes, and realizing other potential cost savings through improved efficiency and effectiveness. This also ensures integrity and accountability in the use of public funds.

We track the status of recommendations to ensure that management implements the corrective actions that were agreed-upon during the reporting process. We encourage the responsible offices to complete corrective actions in one year or less, but the Agency may determine that a corrective action will take longer.

The IG Act requires each inspector general to prepare semiannual reports to Congress that identify all recommendations from prior reporting periods for which an agency has not completed corrective actions and any management decisions with respect to audit, inspection, or evaluation reports issued during a prior reporting period. The IG Act also requires that, for audit, inspection, and evaluation reports issued during the reporting period, the semiannual report identify the dollar value of questioned costs and the recommendations where funds could be put to better use. This compendium supplements the OIG’s semiannual report to provide additional information regarding open and unresolved recommendations.

## Methodology

For this compendium, we compiled recommendations that we had reported as open in Appendix 3 of the *Semiannual [Report to Congress](#)* we issued May 29, 2024. The period during which were originally issued those recommendations to the EPA in audit reports spans fiscal years 2008 through 2023. As of May 31, 2024, 79 of those recommendations remained open. Additionally, we identified 11 recommendations to the EPA that remained unresolved as of May 31, 2024, and five recommendations to the CSB that also remained unresolved as of that date. Figure 1 illustrates the time-based criteria for the data related to those 90 open or unresolved recommendations. The 17 high-priority open or unresolved recommendations discussed in Section 2 of this compendium and detailed in Appendix B include several issued after May 2024 but before June 15, 2024.

Figure 1: Time-based criteria for open and unresolved recommendations in this compendium



Source: Methodology used by the OIG in compiling this compendium. (EPA OIG image)



## SECTION 1: Implementing Open and Unresolved Recommendations Would Help Mitigate the EPA's Top Management Challenges

Implementing corrective actions for many of the EPA's open and unresolved recommendations would help the EPA mitigate what the OIG has identified as the Agency's seven most significant management challenges in fiscal year 2024. We detail these management challenges in OIG Report No. [24-N-0008](#), *The EPA's Fiscal Year 2024 Top Management Challenges*, issued November 15, 2023.

These challenges are the most likely areas in which the EPA will face difficulties fulfilling its mission of protecting human health and the environment. Identifying these key challenges each year is an essential component of the OIG's mission and we use our assessment of these specific challenges to guide our oversight plans, so that we conduct work to help the Agency mitigate them. We have aligned the open and unresolved recommendations in this compendium to challenges identified for fiscal year 2024, regardless of when we issued the recommendations or how we previously aligned them in earlier reporting.

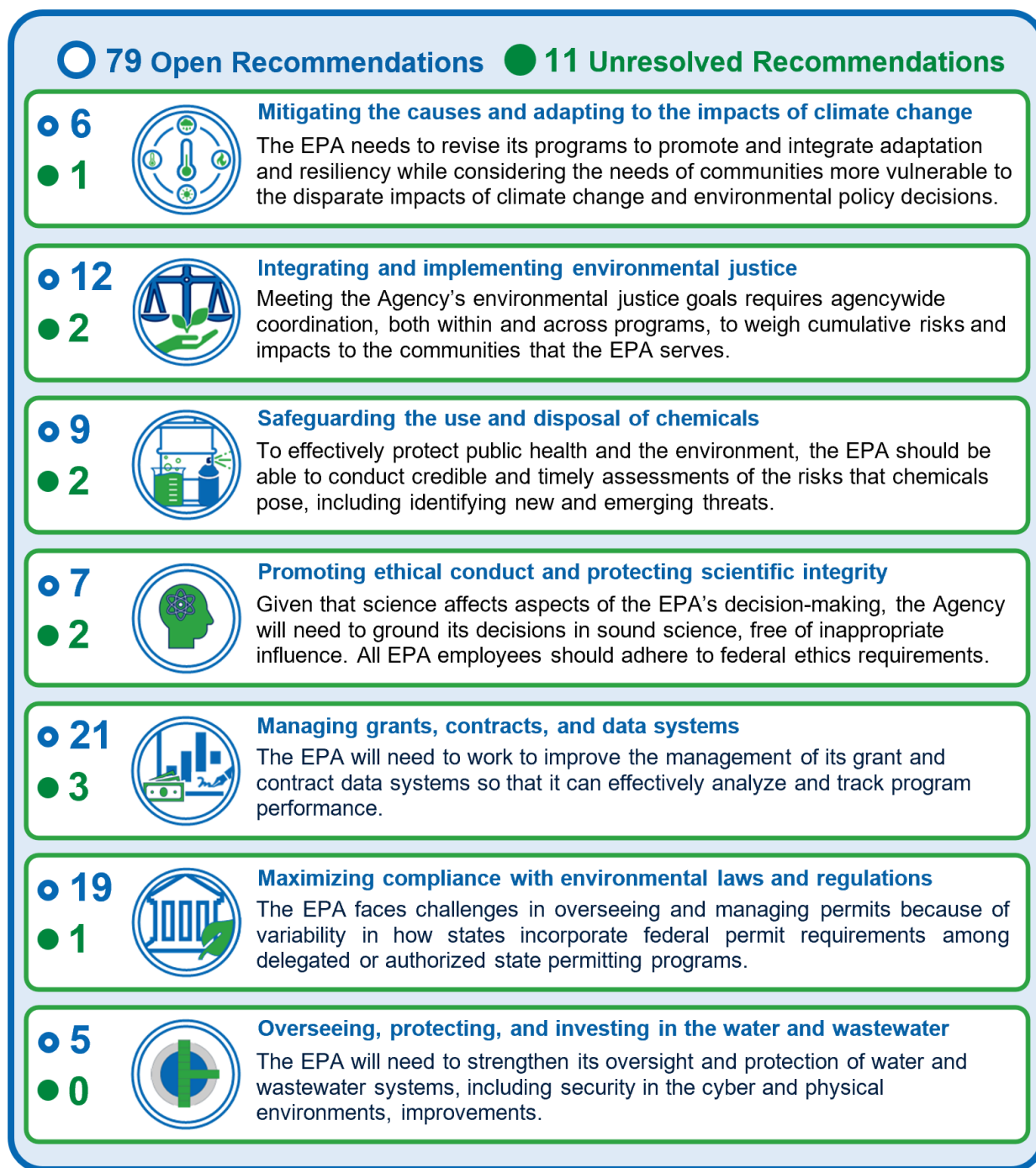


Source: Report covers of our top management challenge reports for fiscal years 2024, 2023, and 2022. (EPA OIG images)

As detailed in Figure 2, implementing corrective actions for the 79 recommendations that we issued in fiscal year 2023 or earlier and that remained open as of May 31, 2024, would help the EPA mitigate all seven of its top management challenges for fiscal year 2024. If addressed, the 11 unresolved recommendations detailed in this compendium could mitigate six of the seven top management challenges.

[Appendix A](#) details the OIG reports with open and unresolved recommendations, including the relevant management challenge, responsible EPA office, number of recommendations, and type of benefit to the Agency from implementing corrective actions.

Figure 2: The EPA's top management challenges and related open and unresolved recommendations



Source: OIG analysis of open recommendations issued before September 30, 2023, and unresolved recommendations issued as of May 31, 2024. (EPA OIG table)

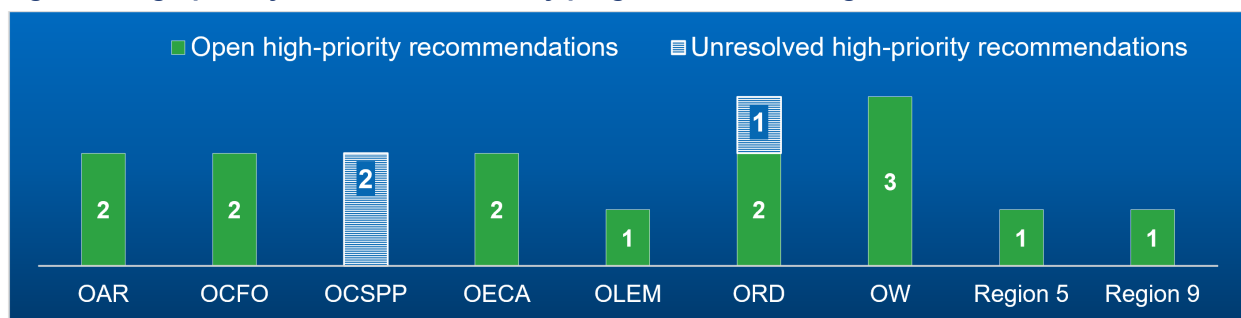
## SECTION 2: Overview of High-Priority Open and Unresolved Recommendations to the EPA

In each edition of our compendium, we identify our high-priority recommendations to assist the Agency in focusing on those areas that are most critical to achieving its mission and addressing top management challenges. Implementing corrective actions for high-priority recommendations ensures that the necessary internal controls are in place to prevent fraud, waste, abuse, and mismanagement.

We have identified 17 open or unresolved recommendations issued as of June 15, 2024, that we deemed high-priority recommendations. We have identified these recommendations because we assess that they offer significant contributions either to the EPA's mission of improving human health and the environment or to its administrative or business processes—including significant questioned costs or funds to potentially put to better use.

Among these 17 recommendations are nine that we did not report in Appendix 3 of our May 2024 semiannual report to Congress either because they were not resolved at that time or because we issued them after the period the appendix covered. Of those, three are unresolved recommendations, while six are open recommendations issued in fiscal year 2024. As detailed in Figure 3, these 17 high-priority recommendations pertain to nine EPA program offices or regions.

**Figure 3: High-priority recommendations by program office and region**



*Note:* OAR = Office of Air and Radiation, OCFO = Office of the Chief Financial Officer, OCSPP = Office of Chemical Safety and Pollution Prevention, OECA = Office of Enforcement and Compliance Assurance, OLEM = Office of Land and Emergency Management, ORD = Office of Research and Development, OW = Office of Water.

Source: OIG analysis of open and unresolved recommendations issued as of June 15, 2024. (EPA OIG table)

Fourteen of the 17 high-priority recommendations would benefit human health or the environment. Implementing corrective actions for these 14 recommendations would help the EPA address five fiscal year 2024 top management challenges:

- *Integrating and implementing environmental justice.*
- *Safeguarding the use and disposal of chemicals.*
- *Promoting ethical conduct and protecting scientific integrity.*
- *Managing grants, contracts, and data systems.*
- *Maximizing compliance with environmental laws and regulations.*

The remaining three recommendations would benefit the Agency's administrative and business operations processes and would help the EPA address its top management challenge of managing grants, contracts, and data systems.

[Appendix B](#) identifies the high-priority recommendations, specifies the management challenge to which they are aligned, and classifies them by the benefits to be gained from their implementation.

## SECTION 3: Overview of Unresolved Recommendations to the EPA

Eleven OIG recommendations to the EPA remained unresolved as of May 31, 2024. This is 50 percent less than the 22 unresolved recommendations reported in our fiscal year 2023 edition of this compendium, OIG Report No. [23-N-0025](#), *Compendium of Open and Unresolved Recommendations: Data as of May 31, 2023*, issued July 27, 2023. Of the 22 unresolved recommendations from the prior compendium, only four remained unresolved by the end of the period covered in this edition. A recommendation is **unresolved** when the EPA disagrees; does not provide a formal, complete, written response; or has proposed corrective actions that the Agency and the OIG have not agreed upon. The importance of resolving recommendations is reflected in Office of Management and Budget [Circular No. A-50's](#), which requires that each agency “establish systems to assure the prompt and proper resolution and implementation of audit recommendations.” It is the Agency’s responsibility to implement corrective actions associated with agreed upon OIG recommendations.

Figure 4 provides an overview of the 11 unresolved EPA OIG recommendations as of May 31, 2024, delineated by the EPA office or region responsible for implementing the associated corrective actions. [Appendix C](#) lists the unresolved recommendations by OIG report, including summaries of OIG and EPA positions, the responsible office, progress made toward resolution, and type of benefit to the Agency from implementing corrective actions. All 11 unresolved EPA OIG recommendations offer human health or environmental benefits.

**Figure 4: Unresolved recommendations by responsible office**



Source: OIG analysis of recommendations data as of May 31, 2024. (EPA OIG figure)

## SECTION 4: Overview of Open Recommendations to the EPA

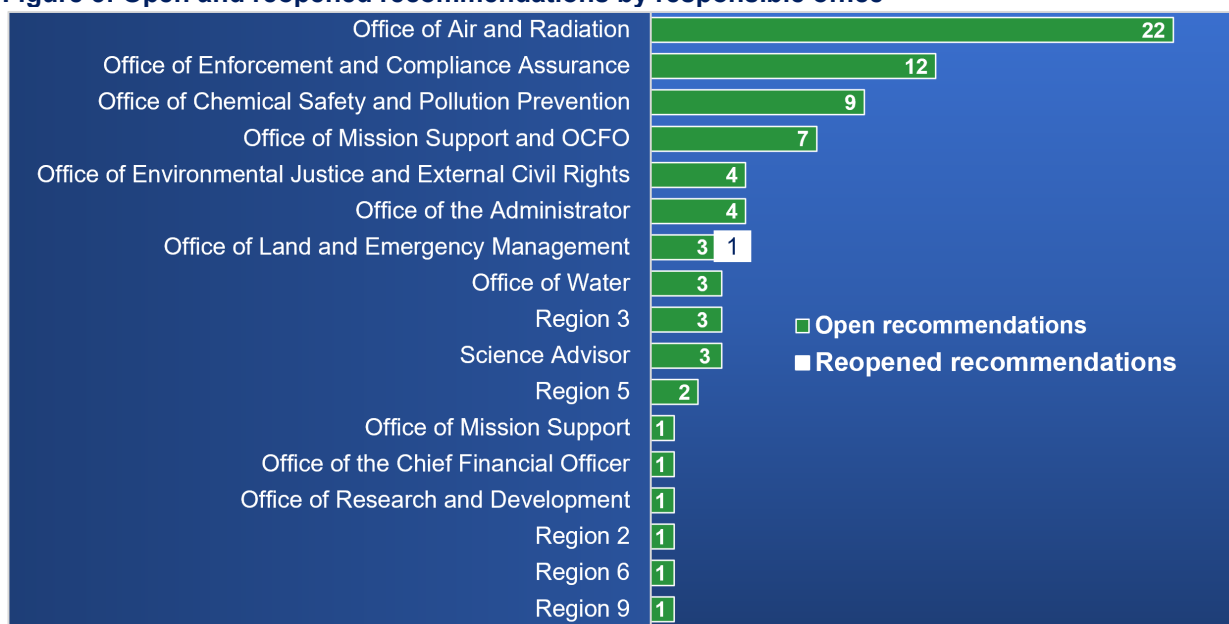
A total of 79 recommendations that we issued to the EPA through September 2023 remained open as of May 31, 2024. That means the Agency had not implemented the associated corrective actions. This is 13 percent less than the 91 open recommendations reported in our previous edition of this compendium, OIG Report No. [23-N-0025](#). Of these 79 open recommendations, one had previously been closed, with corrective actions reported as completed by the Agency. However, upon review of the EPA’s corrective actions, the OIG reopened the single recommendation. A recommendation is reopened when the Agency reports completing the necessary corrective actions, but the OIG does not agree that the actions taken meet the intent of the recommendation. The previous compendium edition identified seven reopened recommendations, but the Agency has since reported six of those recommendations closed.

We analyzed the benefits to the Agency from completing corrective actions in [Appendix A](#). The benefits fell into the following two main categories:

- **Human health and environmental benefits:** 64 open recommendations.  
These benefits provide for better health and environmental outcomes and include actions taken to clean up or remediate sites, reduce exposure to contaminants, improve conditions for vulnerable communities, improve indoor air quality, and reduce carbon dioxide emissions.
- **Administrative and business operation benefits:** 15 open recommendations.  
The EPA’s administrative and business operations processes—which cover personnel, contracting, grants, and information technology functions—facilitate the EPA’s mission to protect human health and the environment.

Figure 5 displays the EPA program offices and regions that are responsible for addressing the 79 open recommendations, including the four offices responsible for the seven reopened recommendations. [Appendix D](#) provides a breakdown of the associated reports by responsible region and program office.

**Figure 5: Open and reopened recommendations by responsible office**



Note: OCFO = Office of the Chief Financial Officer.

Source: OIG analysis of open recommendations listed in Appendix 3 of Report No. [EPA-350-R-24-001](#), *Semiannual Report to Congress: October 1, 2023–March 31, 2024* (May 2024). (EPA OIG image)



# SECTION 5: Corrective Actions Taking Three Years or More to Implement

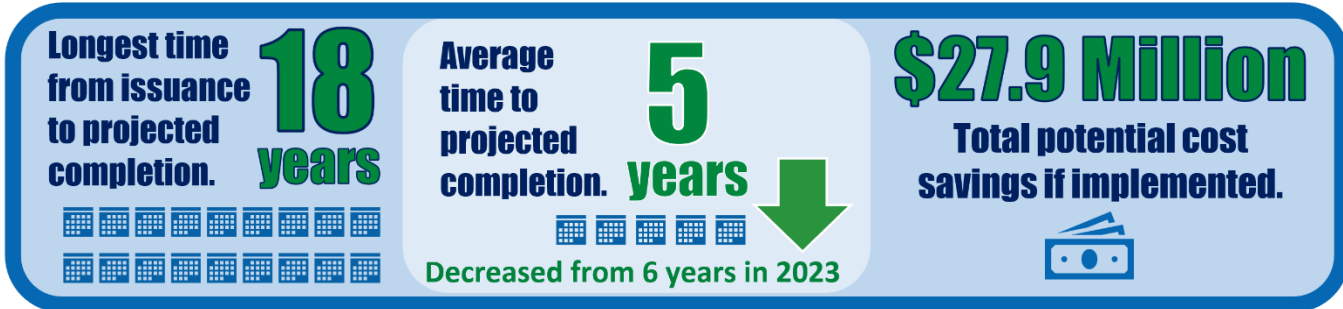
Of the 79 recommendations still open as of May 31, 2024, 53 remained open after three years or were not scheduled to be implemented within three years of the associated report’s issuance. This is an increase from the 52 open recommendations within the same section as reported in our previous edition of this compendium, OIG Report No. [23-N-0025](#). Prompt implementation of corrective actions is necessary to ensure that the Agency realizes their benefits, both monetary and environmental. Delayed implementation, by contrast, potentially leaves the Agency more vulnerable to fraud, waste, and abuse and unable to meet its goals in the most effective and efficient manner.

Office of Management and Budget [Circular No. A-50](#) requires each executive agency to establish an audit follow-up system. The circular states that agencies shall assign a high priority to resolving and implementing corrective actions for audit recommendations. It also states that corrective actions should proceed as rapidly as possible. However, it does not establish a time frame for implementation of corrective actions. EPA Manual 2750, *Audit Management Procedures*, requires that the Agency take timely and appropriate corrective actions. It provides that the OIG will report recommendations as past due when the Agency has not completed agreed-to corrective actions within one year of their original estimated completion dates.

The Agency is responsible for timely implementation of agreed-to corrective actions, and the OIG encourages responsible offices to do so within one year. However, the Agency may determine that a corrective action will take longer than one year.

Figure 6 provides an overview of the 53 recommendations with planned corrective actions scheduled to take three years or longer to implement. [Appendix E](#) provides details of the reports containing these 53 open recommendations.

**Figure 6: Overview of the 53 recommendations with corrective actions taking three years or longer to implement**



Source: OIG analysis of open recommendations listed in Report No. [EPA-350-R-24-001](#), *Semiannual Report to Congress: October 1, 2023–March 31, 2024* (May 2024). (EPA OIG image)

## SECTION 6: Overview of Unresolved Recommendations to the CSB

Five OIG recommendations to the CSB remained unresolved as of May 31, 2024. The below table provides an overview of the five unresolved CSB OIG recommendations as of May 31, 2024, including information about the OIG report in which they were issued, summaries of OIG and CSB positions, and progress made toward resolution.

### ***U.S. Chemical Safety and Hazard Investigation Board Fiscal Years 2023 and 2022 Financial Statement Audit (5 recommendations)***

<b>Report number</b>	<a href="#">24-F-0030</a>
<b>Date issued</b>	March 28, 2024
<b>Summary of findings</b>	<p>Allmond &amp; Company rendered a qualified opinion on the CSB's fiscal years 2023 and 2022 financial statements, meaning that except for material errors in unrecorded lease obligations, the statements were fairly presented. However, the CSB's budgetary accounting for recording lease obligations in prior years was not in accordance with U.S. generally accepted accounting principles; therefore, Allmond &amp; Company's current opinion on the CSB's FY 2022 financial statement differs from its previous opinion. Specifically, in an audit report that was issued on November 15, 2022, Allmond &amp; Company expressed the opinion that the CSB's FY 2022 financial statements were fairly presented.</p> <p>Allmond &amp; Company advised the CSB that all prior-period financial statements audited from FY 2016 through 2022 contain material errors and should no longer be relied upon.</p> <p>In planning and performing the current audit, Allmond &amp; Company considered the CSB's internal control over financial reporting. Allmond &amp; Company identified one deficiency in internal control over financial reporting that would be considered a material weakness.</p> <p>As part of obtaining reasonable assurance about whether the CSB's financial statements are free of material misstatement, Allmond &amp; Company performed tests of the CSB's compliance with certain provisions of applicable laws, regulations, contracts, and grant agreements, with which noncompliance could have a direct and material effect on the financial statements. During the current audit, Allmond &amp; Company identified one instance of potential noncompliance with the Antideficiency Act in FY 2023.</p>
<b>Unresolved Recommendations</b>	<ol style="list-style-type: none"> <li>1. Update its accounting policies on the accounting for lease obligations to be consistent with the guidance in OMB A-11, Appendix B.</li> <li>2. CSB management complete the investigation into the potential ADA violation noted and report to the appropriate parties, as necessary.</li> <li>3. Develop and implement adequate internal control to ensure lease obligations are recorded in compliance with OMB A-11, Appendix B requirements.</li> <li>4. Restate the FY 2022 Statement of Budgetary Resources and related note disclosure.</li> <li>5. Record the remaining obligation for the Washington, DC lease and properly state the FY 2023 Statement of Budgetary Resources and related note disclosure.</li> </ol>
<b>Resolution progress</b>	The CSB informed Allmond & Company that it was awaiting a response from the Office of Management and Budget as to whether the Antideficiency Act was violated. Therefore, the recommendations remain unresolved.
<b>Report impact statement</b>	Allmond & Company found the CSB's financial statements, except for unrecorded lease obligations, to be fairly presented.

## *Open and Unresolved Recommendations Listed by Fiscal Year 2024 EPA Top Management Challenge and Benefit Type*

This appendix details the 41 reports that contain the EPA's 79 open and 11 unresolved recommendations, as of May 31, 2024. Organized by top management challenge, the tables in this appendix identify the responsible EPA office, the number of recommendations, the type of benefit to the Agency from implementing the corrective actions, and the impact of the report's findings.

**Table A-1: Summary of open and unresolved recommendations and associated reports by EPA top management challenge**

Top EPA management challenge	Number of reports	Number of open and unresolved recommendations	Corresponding table
<i>Mitigating the causes and adapting to the impacts of climate change</i>	4	6 open and 1 unresolved	Table A-2
<i>Integrating and implementing environmental justice</i>	6	12 open and 2 unresolved	Table A-3
<i>Safeguarding the use and disposal of chemicals</i>	6	9 open and 2 unresolved	Table A-4
<i>Promoting ethical conduct and protecting scientific integrity</i>	3	7 open and 2 unresolved	Table A-5
<i>Managing grants, contracts, and data systems</i>	11	21 open and 3 unresolved	Table A-6
<i>Maximizing compliance with environmental laws and regulations</i>	7	19 open and 1 unresolved	Table A-7
<i>Overseeing, protecting, and investing in the water and wastewater systems</i>	4	5 open	Table A-8

**Table A-2: Open and unresolved recommendations associated with the EPA top management challenge of mitigating the causes and adapting to the impacts of climate change**

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">24-P-0031</a>	<i>Half the States Did Not Include Climate Adaptation or Related Resilience Efforts in Their Clean Water State Revolving Fund Intended Use Plans</i>	Office of Water	1 (U)	Human health and environmental issues	Taking steps to require states to include climate adaptation in planning could reduce risks to the long-term sustainability of federal investments. In federal fiscal year 2022, the EPA awarded \$1.2 billion out of the available \$3 billion Clean Water State Revolving Fund funds—which included annual and Infrastructure Investment and Jobs Act appropriations—to states that did not include resilience in their Intended Use Plans.
<a href="#">23-E-0033</a>	<i>The EPA Needs to Address Increasing Air Pollution at Ports</i>	Office of Air and Radiation	2	Human health and environmental issues	As it prepares to award \$3 billion in Inflation Reduction Act funding for the planning, procurement, and installation of zero-emission technology at ports, the Agency lacks data to track changes in air emissions and related impacts from increased maritime traffic. Without assessing the air-monitoring network or implementing a plan for enhancing it, the EPA may not be able to efficiently address air emissions. It also needs performance measures to determine the success of its Ports Initiative.

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">23-E-0006</a>	<i>The EPA Is Not on Track to Reach Its National Compliance Initiative Goals to Stop Aftermarket Defeat Devices and Tampered Vehicles</i>	Office of Enforcement and Compliance Assurance	2	Human health and environmental issues	Adequate training, quantifiable metrics, and effective communication will improve EPA's ability to track and promote its National Enforcement and Compliance Initiatives success.
<a href="#">16-P-0275</a>	<i>EPA Has Not Met Certain Statutory Requirements to Identify Environmental Impacts of Renewable Fuel Standard</i>	Office of Air and Radiation	2	Human health and environmental issues	The EPA, Congress, and other stakeholders lack key information on biofuel impacts needed to make science-based decisions about the Renewable Fuel Standard.

**Table A-3: Open and unresolved recommendations associated with the EPA top management challenge of integrating and implementing environmental justice**

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">24-E-0033</a>	<i>EPA Region 7 Did Not Effectively Engage with the Community Surrounding the Findett Corp. Superfund Site</i>	Region 7	2 (U)	Human health and environmental issues	Without effective community engagement, the public may not know about remediation activities, and groundwater contamination cleanup may not occur in a timely manner.
<a href="#">23-P-0030</a>	<i>The EPA Should Enhance Oversight to Ensure that All Refineries Comply with the Benzene Fenceline Monitoring Regulations</i>	Office of Enforcement and Compliance Assurance	4	Human health and environmental issues	If refineries do not reduce benzene concentrations that exceed the action level, nearby communities could face increased risk of adverse health effects, and communities with environmental justice concerns could be disproportionately affected.
<a href="#">23-P-0029</a>	<i>The EPA Needs to Further Refine and Implement Guidance to Address Cumulative Impacts and Disproportionate Health Effects Across Environmental Programs</i>	Office of Environmental Justice and External Civil Rights	1	Human health and environmental issues	Without policies, guidance, and performance measures, EPA programs may not be addressing cumulative impacts and disproportionate health effects on overburdened communities. Such policies, guidance, and performance measures are critical to advancing the EPA's environmental justice and equity goals.
<a href="#">21-P-0129</a>	<i>EPA Should Conduct New Residual Risk and Technology Reviews for Chloroprene- and Ethylene Oxide-Emitting Source Categories to Protect Human Health</i>	Office of Air and Radiation	3	Human health and environmental issues	The EPA should conduct new Risk and Technology Reviews for chloroprene- and ethylene oxide-emitting source categories to address elevated individual lifetime cancer risks impacting over 464,000 people, as found in a modeling tool, and to achieve environmental justice.
<a href="#">20-E-0333</a>	<i>Improved EPA Oversight of Funding Recipients' Title VI Programs Could Prevent Discrimination</i>	Office of Environmental Justice and External Civil Rights	3	Human health and environmental issues	Despite elimination of the case backlog, additional improvements in the EPA's oversight of Title VI funding recipients could prevent discrimination.

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">18-P-0240</a>	<i>EPA Needs a Comprehensive Vision and Strategy for Citizen Science that Aligns with Its Strategic Objectives on Public Participation</i>	Deputy Administrator (within the Office of the Administrator)	1	Human health and environmental Issues	Without uniform guidance and direction, the EPA will be unable to fully use citizen science data that could contribute to the Agency's mission.

**Table A-4: Open and unresolved recommendations associated with the EPA top management challenge of safeguarding the use and disposal of chemicals**

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">24-E-0023</a>	<i>The EPA Needs to Determine Whether Seresto Pet Collars Pose an Unreasonable Risk to Pet Health</i>	Office of Chemical Safety and Pollution Prevention	1 (U)	Human health and environmental Issues	Pet collars containing pesticides continue to be used without assurance that there are no unreasonable adverse effects on the environment, including pets.
<a href="#">22-E-0053</a>	<i>The EPA Needs to Improve the Transparency of Its Cancer-Assessment Process for Pesticides</i>	Office of Chemical Safety and Pollution Prevention	2 1 (U)	Human health and environmental Issues	Deficiencies and a lack of transparency in the 1,3-Dichloropropene pesticide cancer assessment process has undermined scientific credibility and public confidence.
<a href="#">23-E-0027</a>	<i>The EPA Has Not Verified that Its Laboratories Comply with Hazardous Waste Requirements</i>	Office of Enforcement and Compliance Assurance	1	Human health and environmental Issues	By OECA not inspecting EPA labs regularly, especially when it is aware of compliance issues, OECA appears to treat EPA labs differently than it treats other regulated facilities. This conflicts with OECA's reported commitment to environmental compliance at the EPA labs and its statements that EPA labs are subject to the same enforcement actions and penalties as other regulated facilities.
<a href="#">21-E-0264</a>	<i>EPA Needs an Agencywide Strategic Action Plan to Address Harmful Algal Blooms</i>	Office of Water	1	Human health and environmental Issues	Scientists predict that harmful algal bloom occurrences in recreational waters and drinking water sources will increase as excess nutrients continue to flow into water bodies, temperatures warm, and extreme weather events occur due to climate change.
<a href="#">21-E-0186</a>	<i>EPA's Endocrine Disruptor Screening Program Has Made Limited Progress in Assessing Pesticides</i>	Office of Chemical Safety and Pollution Prevention	4	Human health and environmental Issues	Without the required testing and an effective system of internal controls, the EPA cannot make measurable progress toward complying with statutory requirements or safeguarding human health and the environment against risks from endocrine-disrupting chemicals.
<a href="#">18-P-0080</a>	<i>EPA Needs to Evaluate the Impact of the Revised Agricultural Worker Protection Standard on Pesticide Exposure Incidents</i>	Office of Chemical Safety and Pollution Prevention	1	Human health and environmental Issues	Over 2 million agricultural workers and pesticide handlers are protected by the Agricultural Worker Protection Standard, or WPS. Revisions to the standard are intended to reduce exposure to pesticides and provide enhanced protection to agricultural workers, pesticide handlers, and their families.



**Table A-5: Open and unresolved recommendations associated with the EPA top management challenge of promoting ethical conduct and protecting scientific integrity**

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">23-E-0013</a>	<i>The EPA's January 2021 PFBS Toxicity Assessment Did Not Uphold the Agency's Commitments to Scientific Integrity and Information Quality</i>	Office of Research and Development — Office of Mission Support — Deputy Administrator (within the Office of the Administrator)	1 2 (U) — 1 — 1	Human health and environmental Issues	Without the required testing and an effective system of internal controls, the EPA cannot make measurable progress toward complying with statutory requirements or safeguarding human health and the environment against risks from endocrine-disrupting chemicals.
<a href="#">21-E-0146</a>	<i>EPA Deviated from Typical Procedures in Its 2018 Dicamba Pesticide Registration Decision</i>	Office of Chemical Safety and Pollution Prevention	1	Human health and environmental Issues	The EPA needs to document and follow established procedures to ensure scientifically sound decisions regarding pesticides. The EPA's actions on the dicamba registrations left the decision legally vulnerable, resulting in the Ninth Circuit Court of Appeals vacating the 2018 registrations for violating the Federal Insecticide, Fungicide, and Rodenticide Act by substantially understating some risks and failing to acknowledge others entirely.
<a href="#">20-P-0173</a>	<i>Further Efforts Needed to Uphold Scientific Integrity Policy at EPA</i>	Science Advisor (Office of Research and Development)	3	Human health and environmental Issues	Improving implementation of the Scientific Integrity Policy will enable the EPA to more effectively carry out its mission to protect human health and the environment.

**Table A-6: Open and unresolved recommendations associated with the EPA top management challenge of managing grants, contracts, and data systems**

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">24-E-0032</a>	<i>The EPA Needs to Improve Institutional Controls at the American Creosote Works Superfund Site in Pensacola, Florida, to Protect Public Health and IJJA-Funded Remediation</i>	Region 4	3 (U)	Human health and environmental Issues	Without strong institutional controls and effective communication, the public remains at risk of exposure to residual contamination in the groundwater and soil from the American Creosote Works Inc. (Pensacola Plant) Superfund site.

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">22-P-0033</a>	<i>Brownfields Program-Income Monitoring Deficiencies Persist Because the EPA Did Not Complete All Certified Corrective Actions</i>	Office of Land and Emergency Management	3	Administrative and business operations	The Office of Brownfields and Land Revitalization did not complete all certified corrective actions and still lacks current and accurate information needed to monitor an estimated \$46.6 million of program income.
<a href="#">22-F-0007</a>	<i>EPA's Fiscal Years 2021 and 2020 (Restated) Consolidated Financial Statements</i>	Office of Enforcement and Compliance Assurance	1	Administrative and business operations	We found the EPA's financial statements to be fairly presented and free of material misstatement. However, the Agency needs to address deficiencies to strengthen its accounting and financial statement preparation processes.
<a href="#">21-P-0042</a>	<i>EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments</i>	Office of Mission Support and the Office of the Chief Financial Officer	7	Administrative and business operations	The EPA paid 124 reservists about \$1.4 million in military leave pay from January 2017 through June 2019. We identified potential improper payments of \$129,000 related to 104 of the 1,628 payroll transactions that we audited. The risk of improper payments will remain until the EPA implements agreed-upon corrective actions to address our recommendations.
		— Office of the Chief Financial Officer	— 1		
<a href="#">19-P-0195</a>	<i>Pesticide Registration Fee, Vulnerability Mitigation and Database Security Controls for EPA's FIFRA and PRIA Systems Need Improvement</i>	Office of Chemical Safety and Pollution Prevention	1	Administrative and business operations	Proper vulnerability testing, fee registration, and database controls are essential to the security of the EPA's Federal Insecticide, Fungicide, and Rodenticide Act and Pesticide Registration Improvement Act systems. Implementing corrective actions will help maintain data integrity relating to fee payments and refunds.
<a href="#">17-P-0368</a>	<i>Improved Management of the Brownfields Revolving Loan Fund Program Is Required to Maximize Cleanups</i>	Office of Land and Emergency Management	1 The EPA previously closed this recommendation, but the OIG reopened it.	Administrative and business operations	For ten of the 20 closed Brownfields revolving loan fund cooperative agreements that we reviewed, approximately \$10.9 million available to clean up brownfields is not being used as intended.
<a href="#">14-P-0109</a>	<i>Internal Controls Needed to Control Costs of Emergency and Rapid Response Services Contracts, as Exemplified in Region 6</i>	Region 6	1	Administrative and business operations	Improper application of general and administrative rates resulted in higher costs to the government. Ensuring the prime contractor correct past invoices that overbilled the government using the incorrect rate would help address contract management shortcomings.
<a href="#">23-P-0034</a>	<i>The EPA Should Improve Management of Great Lakes Restoration Initiative Grants</i>	Region 5	2	Human health and environmental issues	The EPA needs to improve its oversight of Great Lakes Restoration Initiative grants to reduce the risk of future grants being noncompliant with federal and EPA requirements and to provide reasonable assurance of the Great Lakes Restoration Initiative's progress.

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">20-P-0146</a>	<i>EPA's Processing Times for New Source Air Permits in Indian Country Have Improved, but Many Still Exceed Regulatory Time Frames</i>	Office of Air and Radiation	2	Human health and environmental Issues	The EPA needs to document and follow established procedures to ensure scientifically sound decisions regarding pesticides. The EPA's actions on the dicamba registrations left the decision legally vulnerable, resulting in the Ninth Circuit Court of Appeals vacating the 2018 registrations for violating the Federal Insecticide, Fungicide, and Rodenticide Act by substantially understating some risks and failing to acknowledge others entirely.
<a href="#">19-P-0207</a>	<i>EPA Effectively Screens Air Emissions Data from Continuous Monitoring Systems but Could Enhance Verification of System Performance</i>	Office of Air and Radiation	1	Human health and environmental Issues	Data from the Continuous Emissions Monitoring System are used to determine whether sources, such as power plants, comply with emissions limits designed to improve air quality and achieve environmental and public health goals. By adding specific screening checks to its existing reporting software, the EPA can prevent problems that could result from inaccuracies and inconsistencies in the reported data.
<a href="#">08-P-0196</a>	<i>Making Better Use of Stringfellow Superfund Special Accounts</i>	Region 9	1	Human health and environmental Issues	The EPA could reallocate some portion of its other Trust Fund dollars to other priority sites or needs. Alternatively, if funds are transferred to the Trust Fund, there are numerous Superfund requirements and priorities elsewhere in the United States that could be addressed by putting the approximately \$27.8 million of idle funds to better use.

**Table A-7: Open and unresolved recommendations associated with the EPA top management challenge of maximizing compliance with environmental laws and regulations**

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">23-E-0012</a>	<i>The EPA's Residential Wood Heater Program Does Not Provide Reasonable Assurance that Heaters Are Properly Tested and Certified Before Reaching Consumers</i>	Office of Enforcement and Compliance Assurance — Office of Air and Radiation	1 1 (U) — 3	Human health and environmental Issues	The EPA's ineffective residential wood heater program puts human health and the environment at risk for exposure to dangerous fine-particulate-matter pollution by allowing sales of wood heaters that may not meet emission standards.
<a href="#">23-P-0032</a>	<i>The EPA Must Improve Controls and Integrate Its Information System to Manage Fraud Potential in the Renewable Fuel Standard Program</i>	Office of Air and Radiation	4	Human health and environmental Issues	The EPA can further strengthen program controls to better ensure the integrity of the RINs market and meet goals for increased use of renewable fuels.

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">23-E-0023</a>	<i>The EPA Should Update Its Strategy, Goals, Deadlines, and Accountability Framework to Better Lead Chesapeake Bay Restoration Efforts</i>	Region 3	2	Human health and environmental Issues	The EPA needs to shift its focus from point sources to nonpoint sources to achieve the necessary Chesapeake Bay Total Maximum Daily Load pollutant-reduction goals.
<a href="#">21-P-0175</a>	<i>EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance</i>	Office of Air and Radiation	5	Human health and environmental Issues	Without clear and enforceable limitations in synthetic-minor-source permits, facilities may emit excess pollution that would otherwise subject them to the more stringent requirements of the Clean Air Act major-source permitting programs.
<a href="#">21-P-0132</a>	<i>Resource Constraints, Leadership Decisions, and Workforce Culture Led to a Decline in Federal Enforcement</i>	Office of Enforcement and Compliance Assurance	1	Human health and environmental Issues	A decline in the EPA's enforcement activities may expose the public and the environment to undetected harmful pollutants.
<a href="#">21-P-0131</a>	<i>Staffing Constraints, Safety and Health Concerns at EPA's National Enforcement Investigations Center May Compromise Ability to Achieve Mission</i>	Office of Enforcement and Compliance Assurance	2	Human health and environmental Issues	Safety, health, and attrition issues may compromise the National Enforcement Investigations Center's ability to support the EPA's civil and criminal enforcement efforts.
<a href="#">21-P-0122</a>	<i>Improved Review Processes Could Advance EPA Regions 3 and 5 Oversight of State-Issued National Pollutant Discharge Elimination System Permits</i>	Region 3	1	Human health and environmental Issues	Improved EPA oversight could ensure that state National Pollutant Discharge Elimination System programs are protecting human health and the environment.

**Table A-8: Open and unresolved recommendations associated with the top EPA management challenge of overseeing, protecting, and investing in the water and wastewater systems**

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">23-P-0031</a>	<i>The EPA Should Determine How Its Elevation Policy Can More Effectively Address Risks to the Public</i>	Deputy Administrator (within the Office of the Administrator)	2	Human health and environmental Issues	Because the elevation policy was not used, the Office of the Administrator's senior-level team did not have an opportunity to assess and recommend steps for resolving elevated lead levels in the Benton Harbor water system.
<a href="#">21-P-0130</a>	<i>EPA Helps States Reduce Trash, Including Plastic, in U.S. Waterways but Needs to Identify Obstacles and Develop Strategies for Further Progress</i>	Office of Water	1	Human health and environmental Issues	The EPA and states can reduce the volume of trash, including plastics, in U.S. waterways by evaluating barriers to implementing the Clean Water Act and developing strategies to overcome those barriers.

Report No.	Report title	Action office	Number of open and unresolved (U) recommendations	Benefit type	Impact
<a href="#">21-P-0032</a>	<i>Region 2's Hurricanes Irma and Maria Response Efforts in Puerto Rico and U.S. Virgin Islands Show the Need for Improved Planning, Communications, and Assistance for Small Drinking Water Systems</i>	Region 2	1	Human health and environmental Issues	Enhancements to water system capacity and emergency preparation for island response could better protect the health of communities impacted by hurricanes and other disasters.
<a href="#">10-P-0224</a>	<i>EPA Should Revise Outdated or Inconsistent EPA-State Clean Water Memoranda of Agreement</i>	Office of Water	1	Human health and environmental Issues	The state of the memorandums of agreement means that the EPA cannot ensure that it has effective management control over state programs that assures the public that Clean Water Act objectives are being achieved.



## Seventeen High-Priority Open or Unresolved Recommendations

This appendix details the 17 open or unresolved recommendations, issued as of June 15, 2024, that we have deemed high-priority recommendations. The appendix contains two subsections that specify the benefits to be gained from the Agency's implementation of associated corrective actions.

### Recommendations with Human Health or Environmental Benefits

#### ***Further Compliance Delays Could Occur If The EPA Does Not Develop A Plan For Implementation Of The WIIN Act Section 2106, Such As Identifying And Reporting Lead Exceedances To The Public (2 recommendations)***

<b>Report number</b>	<a href="#">24-P-0044</a>
<b>Date issued</b>	June 10, 2024
<b>Report title</b>	<i>The EPA Should Better Prepare to Implement Public Notification Requirements When Lead in Drinking Water Poses Serious Risks to Human Health</i>
<b>Responsible office</b>	Office of Water
<b>High-priority recommendations issued within report</b>	<ol style="list-style-type: none"> <li>1. Establish a plan for implementing the Tier 1 lead-action-level exceedance public notification requirements, so that water systems, states, and the EPA are ready to comply by the October 16, 2024 compliance date.</li> <li>2. Develop procedures to receive and track lead-action-level exceedance information as soon as it is available to the states to ensure compliance with the public notification requirements.</li> </ol> <p><b>Associated top management challenge:</b> <i>maximizing compliance with environmental laws and regulations.</i></p>
<b>Status of high-priority recommendations</b>	<p><i>Open</i></p> <p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>Planned completion date: August 31, 2024</li> </ul> <p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>Planned completion date: October 16, 2024</li> </ul>
<b>Report impact statement</b>	The public could face continued exposure to lead without immediate information for mitigating the health risks if the EPA, states, and water systems are not ready to comply with the public notification requirements by the October 2024 compliance date.

***The EPA Has an Opportunity to Improve How It Tracks and Reports the Extent That GLRI-Funded Projects Also Contribute to Environmental Justice (1 recommendation)***

<b>Report number</b>	<a href="#">24-P-0043</a>
<b>Date issued</b>	June 3, 2024
<b>Report title</b>	<i>Great Lakes Restoration Initiative Grants Documented Most Achievements, but the EPA Could Improve Monitoring and Reporting</i>
<b>Responsible office</b>	Region 5
<b>High-priority recommendations issued within report</b>	<p>3. Beginning in fiscal year 2024, evaluate and report environmental justice-related outputs and outcomes of Great Lakes Restoration Initiative grants in the required annual reports to Congress through the implementation of future Great Lakes Restoration Initiative action plans.</p> <p><b>Associated top management challenge:</b> <i>integrating and implementing environmental justice.</i></p>
<b>Status of high-priority recommendations</b>	<p><i>Open</i></p> <p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>Planned completion date: June 30, 2024</li> </ul>
<b>Report impact statement</b>	By improving reporting of environmental results, the EPA can better show how Great Lakes Restoration Initiative, or GLRI, money is spent to protect and restore the Great Lakes ecosystem.

***The EPA's Office of Water Has Not Always Ensured the EPA Regional Offices Adhered to the Clean Water State Revolving Fund Annual Review Guidance (1 recommendation)***

<b>Report number</b>	<a href="#">24-P-0028</a>
<b>Date issued</b>	March 14, 2024
<b>Report title</b>	<i>The EPA Should Improve Annual Reviews to Protect Infrastructure Investment and Jobs Act Grants to Clean Water State Revolving Funds</i>
<b>Responsible office</b>	Office of Water
<b>High-priority recommendations issued within report</b>	<p>3. Coordinate with Region 6 to implement a resolution plan for the Texas Water Development Board's \$106 million in its origination fees account and ensure that the water board is evaluating its need for Clean Water State Revolving Fund fees appropriately.</p> <p><b>Associated top management challenge:</b> <i>managing grants, contracts, and data systems.</i></p>
<b>Status of high-priority recommendations</b>	<p><i>Open</i></p> <p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>Planned completion date: December 31, 2024</li> </ul>
<b>Report impact statement</b>	During fiscal year 2022 through 2026, the EPA will receive about \$12.7 billion in Infrastructure Investment and Jobs Act funds for Clean Water State Revolving Fund, or CWSRF grants, in addition to an estimated \$4.2 billion in regular annual appropriations. Without proper oversight of the annual review process, these funds will be more susceptible to fraud, waste, and abuse, and the success of the CWSRF Program may be at risk.

## ***The EPA's Office of Water Has Not Always Ensured the EPA Regional Offices Adhered to the Clean Water State Revolving Fund Annual Review Guidance (1 recommendation)***

<b>Report number</b>	<a href="#">24-E-0023</a>
<b>Date issued</b>	February 29, 2024
<b>Report title</b>	<i>The EPA Needs to Determine Whether Seresto Pet Collars Pose an Unreasonable Risk to Pet Health</i>
<b>Responsible office</b>	Office of Water
<b>High-priority recommendations issued within report</b>	<ol style="list-style-type: none"> <li>1. Issue amended proposed interim registration review decisions for both flumethrin and imidacloprid that include domestic animal risk assessments for the two pesticides, written determinations on whether the Seresto pet collar poses unreasonable adverse effects in pets, and an explanation of how the Office of Pesticide Programs came to its determinations. Allow for public comment by placing these documents in the applicable registration review dockets.</li> </ol> <p><b>Associated top management challenge:</b> <i>managing grants, contracts, and data systems.</i></p>
<b>Status of high-priority recommendations</b>	<p><i>Unresolved</i></p> <p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>• Planned completion date: Unresolved</li> </ul>
<b>Report impact statement</b>	Pet collars containing pesticides continue to be used without assurance that there are no unreasonable adverse effects on the environment, including pets.

## ***Identified Barriers Could Prevent the EPA and Delegated Authorities from Determining Whether Refineries Exceed the Action Level (2 recommendations)***

<b>Report number</b>	<a href="#">23-P-0030</a>
<b>Date issued</b>	September 6, 2023
<b>Report title</b>	<i>The EPA Should Enhance Oversight to Ensure that All Refineries Comply with the Benzene Fenceline Monitoring Regulations</i>
<b>Responsible office</b>	Office of Enforcement and Compliance Assurance
<b>High-priority recommendations issued within report</b>	<ol style="list-style-type: none"> <li>1. Provide guidance to delegated authorities on what constitutes a violation of the benzene fenceline monitoring regulations to assist the delegated authorities in taking action when a violation may have occurred.</li> <li>2. Develop an internal strategy to address refineries that fail to reduce their benzene concentrations to 9 micrograms per cubic meter or below after initially exceeding the action level. The strategy should include best practices for: <ol style="list-style-type: none"> <li>a) Monitoring benzene concentrations to determine whether a refinery has exceeded the action level and continues to exceed 9 micrograms per cubic meter in subsequent two-week sampling periods.</li> <li>b) Verifying that the refinery submits an appropriate corrective action plan that addresses the root cause and actions.</li> <li>c) Taking action at refineries that fail to undertake root cause analyses or implement appropriate corrective actions—such as Clean Air Act section 114 information requests, inspections, and enforcement actions— to reduce benzene concentrations to 9 micrograms per cubic meter.</li> <li>d) Coordinating between the Office of Enforcement and Compliance Assurance, the EPA regions, and the delegated authorities.</li> </ol> </li> </ol> <p><b>Associated top management challenge:</b> <i>integrating and implementing environmental justice.</i></p>
<b>Status of high-priority recommendations</b>	<p><i>Open</i></p> <p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>• Planned completion date: April 1, 2024</li> <li>• Revised completion date: October 1, 2024</li> </ul> <p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>• Planned completion date: April 1, 2024</li> <li>• Revised completion date: October 1, 2024</li> </ul>
<b>Report impact statement</b>	If refineries do not reduce benzene concentrations that exceed the action level, nearby communities could face increased risk of adverse health effects, and communities with environmental justice concerns could be disproportionately affected.

### ***The EPA Did Not Follow the Typical Intra-Agency Review and Clearance Process of the January 2021 PFBS Toxicity Assessment (1 recommendation)***

<b>Report number</b>	<a href="#">23-E-0013</a>
<b>Date issued</b>	March 7, 2023
<b>Report title</b>	<i>The EPA's January 2021 PFBS Toxicity Assessment Did Not Uphold the Agency's Commitments to Scientific Integrity and Information Quality</i>
<b>Responsible office</b>	Office of Research and Development
<b>High-priority recommendations issued within report</b>	<p>5. Update the EPA's Scientific Integrity Policy to require that the OIG be immediately notified of scientific integrity concerns, including advice queries and allegations, that relate to political interference or that assert risks to human health or the environment.</p> <p><b>Associated top management challenge:</b> <i>promoting ethical conduct and protecting scientific integrity.</i></p>
<b>Status of high-priority recommendations</b>	<p><i>Unresolved</i></p> <p>Recommendation 5:</p> <ul style="list-style-type: none"> <li>Planned completion date: Unresolved</li> </ul>
<b>Report impact statement</b>	Without the required testing and an effective system of internal controls, the EPA cannot make measurable progress toward complying with statutory requirements or safeguarding human health and the environment against risks from endocrine-disrupting chemicals.

### ***The EPA's Decision to Not Adhere to Standard Operating Procedures Undermines Public Confidence in Transparency to Prevent Unreasonable Impacts on Human Health (1 recommendation)***

<b>Report number</b>	<a href="#">22-E-0053</a>
<b>Date issued</b>	July 20, 2022
<b>Report title</b>	<i>The EPA Needs to Improve the Transparency of Its Cancer-Assessment Process for Pesticides</i>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>High-priority recommendations issued within report</b>	<p>8. Conduct an external peer review on the 1,3-Dichloropropene cancer-risk assessment.</p> <p><b>Associated top management challenge:</b> <i>safeguarding the use and disposal of chemicals.</i></p>
<b>Status of high-priority recommendations</b>	<p><i>Unresolved</i></p> <p>Recommendation 8:</p> <ul style="list-style-type: none"> <li>Planned Completion date: Unresolved</li> </ul>
<b>Report impact statement</b>	Deficiencies and a lack of transparency in the 1,3-Dichloropropene pesticide cancer-assessment process has undermined scientific credibility and public confidence.

***Limited Oversight of Permits May Allow Facilities to Emit Excess Pollution that Would Otherwise Be Subject to Stringent Clean Air Act Requirements (2 recommendations)***

<b>Report number</b>	<a href="#">21-P-0175</a>
<b>Date issued</b>	July 8, 2021
<b>Report title</b>	<i>EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance</i>
<b>Responsible office</b>	Office of Air and Radiation
<b>High-priority recommendations issued within report</b>	<p>2. In consultation with the EPA regions, develop and implement an oversight plan to include:</p> <ol style="list-style-type: none"> <li>1. An initial review of a sample of synthetic-minor-source permits in different industries that are issued by state, local, and tribal agencies to assess whether the permits adhere to EPA guidance on practical enforceability, including limits that are technically accurate, have appropriate time periods, and include sufficient monitoring, record-keeping, and reporting requirements;</li> <li>2. A periodic review of a sample of synthetic-minor-source permits to occur, at a minimum, once every five years; and (c) procedures to resolve any permitting deficiencies identified during the initial and periodic reviews.</li> </ol> <p>5. Identify all state, local, and tribal agencies in which Clean Air Act permit program implementation fails to adhere to the public participation requirements for synthetic-minor-source permit issuance and take appropriate steps to assure the identified states adhere to the public participation requirements.</p> <p><b>Associated top management challenge:</b> <i>maximizing compliance with environmental laws and regulations.</i></p>
<b>Status of high-priority recommendations</b>	<p><i>Open</i></p> <p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>• Planned completion date: October 31, 2024</li> <li>• Revised completion date: October 31, 2025</li> </ul> <p>Recommendation 5:</p> <ul style="list-style-type: none"> <li>• Planned completion date: December 31, 2023</li> <li>• Revised completion date: October 31, 2024</li> </ul>
<b>Report impact statement</b>	Without clear and enforceable limitations in synthetic-minor-source permits, facilities may emit excess pollution that would otherwise subject them to the more stringent requirements of the Clean Air Act major-source permitting programs.

***Improving Implementation of the Scientific Integrity Policy Will Enable the EPA to More Effectively Carry Out Its Mission to Protect Human Health and the Environment (2 recommendations)***

<b>Report number</b>	<a href="#">20-P-0173</a>
<b>Date issued</b>	May 20, 2020
<b>Report title</b>	<i>Further Efforts Needed to Uphold Scientific Integrity Policy at EPA</i>
<b>Responsible office</b>	Office of Research and Development/EPA Science Advisor
<b>High-priority recommendations issued within report</b>	<p>7. With the assistance of the Scientific Integrity Committee, finalize and release the procedures for addressing and resolving allegations of a violation of the <i>Scientific Integrity Policy</i>, and incorporate the procedures into scientific integrity outreach and training materials.</p> <p>8. With the assistance of the Scientific Integrity Committee, develop and implement a process specifically to address and resolve allegations of <i>Scientific Integrity Policy</i> violations involving high-profile issues or senior officials, and specify when this process should be used.</p> <p><b>Associated top management challenge:</b> <i>promoting ethical conduct and protecting scientific integrity.</i></p>
<b>Status of high-priority recommendations</b>	<p><i>Open</i></p> <p>Recommendation 7:</p> <ul style="list-style-type: none"> <li>Planned completion date: September 30, 2020</li> <li>Revised completion dates: April 30, 2022; June 30, 2022; March 31, 2023; and June 30, 2024</li> </ul> <p>Recommendation 8:</p> <ul style="list-style-type: none"> <li>Planned completion date: June 30, 2021</li> <li>Revised completion date: June 30, 2022; March 31, 2023; and June 30, 2024</li> </ul>
<b>Report impact statement</b>	Improving implementation of the <i>Scientific Integrity Policy</i> will enable the EPA to more effectively carry out its mission to protect human health and the environment.

***Since 2008, the EPA Has Been Unable to Complete the Corrective Action to Reclassify or Transfer \$27.8 Million of the Stringfellow Superfund Special Accounts (1 recommendation)***

<b>Report number</b>	<a href="#">08-P-0196</a>
<b>Date issued</b>	July 9, 2008
<b>Report title</b>	<i>Making Better Use of Stringfellow Superfund Special Accounts</i>
<b>Responsible office</b>	Region 9
<b>High-priority recommendations issued within report</b>	<p>2. Reclassify or transfer to the Trust Fund, as appropriate, \$27.8 million (plus any earned interest less oversight costs) of the Stringfellow special accounts in annual reviews, and at other milestones including the end of Fiscal Year 2010, when the record of decision is signed, and the final settlement is achieved.</p> <p><b>Associated top management challenge:</b> <i>managing grants, contracts, and data systems.</i></p>
<b>Status of high-priority recommendations</b>	<p><i>Open</i></p> <p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>Upon issuance: December 31, 2012</li> <li>Revised: September 30, 2023, and September 30, 2026</li> </ul>
<b>Report impact statement</b>	The EPA could reallocate some portion of its other Trust Fund dollars to other priority sites or needs. Alternatively, if funds are transferred to the Trust Fund, there are numerous Superfund requirements and priorities elsewhere in the United States that could be addressed by putting the approximately \$27.8 million of idle funds to better use.



## Recommendations with Administrative or Business Operation Benefits

### *The EPA Did Not Deobligate in a Timely Manner \$10 Million of Unneeded Funds That It Identified During Its Annual Review of Unliquidated Obligations (2 recommendations)*

Report number	<a href="#">24-F-0009</a>
Date issued	November 15, 2023
Report title	<i>Audit of the EPA's Fiscal Years 2023 and 2022 (Restated) Consolidated Financial Statements</i>
Responsible office	Office of the Chief Financial Officer
High-priority recommendations issued within report	<ol style="list-style-type: none"> <li>1. Instruct the regions to perform an analysis of financially closed Superfund State Contracts to reclassify appropriated and reimbursable disbursements and financially close lines on the accrual.</li> <li>4. Develop a plan to improve the Office of the Chief Financial Officer processes for headquarters program offices and regional offices to deobligate unneeded funds in a timely manner by the end of the fiscal year, as required.</li> </ol> <p><b>Associated top management challenge:</b> <i>managing grants, contracts, and data systems.</i></p>
Status of high-priority recommendations	<p><i>Open</i></p> <p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>Planned completion date: June 30, 2024</li> </ul> <p>Recommendation 4:</p> <ul style="list-style-type: none"> <li>Planned completion date: July 1, 2024</li> </ul>
Report impact statement	We found the EPA's financial statements to be fairly presented and free of material misstatement. However, the Agency needs to address deficiencies to strengthen its accounting and financial statement preparation processes.

### *The EPA Continues to Lack Current, Accurate, and Complete Data Necessary for Effective Post Closeout Monitoring of Brownfields Program Income (1 recommendation)*

Report number	<a href="#">22-P-0033</a>
Date issued	March 31, 2022
Report title	<i>Brownfields Program-Income Monitoring Deficiencies Persist Because the EPA Did Not Complete All Certified Corrective Actions</i>
Responsible office	Office of Land and Emergency Management
High-priority recommendations issued within report	<ol style="list-style-type: none"> <li>6. Assess whether any of the \$46.6 million of program income under closeout agreements should be returned to the government.</li> </ol> <p><b>Associated top management challenge:</b> <i>managing grants, contracts, and data systems.</i></p>
Status of high-priority recommendations	<p><i>Open</i></p> <p>Recommendation 6:</p> <ul style="list-style-type: none"> <li>Planned completion date: Unresolved</li> <li>Revised completion date: September 30, 2024</li> </ul>
Report impact statement	The Office of Brownfields and Land Revitalization did not complete all certified corrective actions and still lacks current and accurate information needed to monitor an estimated \$46.6 million of program income.

## Eleven Unresolved Recommendations

This appendix details 11 unresolved EPA recommendations as of May 31, 2024, including summaries of OIG findings, the responsible office, and resolution progress towards agreement. These 11 unresolved recommendations were issued across seven reports. The appendix contains two subsections that specify the benefits to be gained from the Agency's implementation of associated corrective actions.

### Recommendations with Human Health or Environmental Benefits

#### *Half the States Did Not Include Climate Adaptation or Related Resilience Efforts in Their Clean Water State Revolving Fund Intended Use Plans (1 recommendation)*

<b>Report number</b>	<a href="#">24-P-0031</a>
<b>Date issued</b>	April 8, 2024
<b>Summary of findings</b>	<p>The EPA prioritized climate adaptation and provided guidance to states during the development of their annual clean water state revolving fund intended use plans, or CWSRF IUPs. Despite these EPA actions, the EPA had limited success in getting states to include climate adaptation or related resilience efforts, such as those addressing natural disasters, in their IUPs. Just 13 states included this in their 2020 IUPs. After passage of the Infrastructure Investment and Jobs Act and after the federal government established its climate adaptation priority in 2021, the number increased to 25 states for the 2022 IUPs, an increase of 12 states over two years. In addition, only 13 states included climate adaptation or related resilience efforts as part of the project prioritization criteria documented in their 2022 IUPs.</p> <p>We attribute the lack of climate adaptation and related resilience efforts being included in IUPs to several factors. For example, the Clean Water Act grants sole authority to states to determine the funding priorities for eligible CWSRF projects. This meant that the EPA could only use its oversight interactions to encourage states to fund projects that support climate adaptation. The EPA also did not require that states include a discussion of climate adaptation in their IUPs. Further, the EPA's communication to the regions about discussing funding priorities with the states did not always include the EPA's climate adaptation priority.</p> <p>State incorporation of climate adaptation or related resilience efforts into their IUPs varied across the country. For example, all six states in EPA Region 1 included resilience efforts in their 2022 IUPs, while only one of the six states in EPA Region 8 did so. The state of Florida, which is located in EPA Region 4 and suffered more than \$30 billion in damages following Hurricane Ian in 2022, did not mention resilience efforts in its 2022 IUP. The long-term sustainability of federal investments through the CWSRF is at risk when states do not include climate adaptation in their planning.</p>
<b>Responsible office</b>	Office of Water
<b>Unresolved Recommendations</b>	<p>3. Determine additional steps that could be taken to require state clean water state revolving fund programs to include in their intended use plans a discussion of the program's progress with including climate adaptation in their program planning efforts.</p> <p><b>Associated top management challenge:</b> <i>mitigating the causes and adapting to the impacts of climate change.</i></p>
<b>Resolution progress</b>	The Agency concurred with Recommendation 3, but its proposed corrective actions did not meet the intent of the recommendation. On June 5, 2024, the Agency submitted a response and proposed corrective action to resolve Recommendation 3. On July 1, 2024, the OIG agreed to the corrective action, and Recommendation 3 was resolved.
<b>Report impact statement</b>	In federal fiscal year 2022, the EPA awarded \$1.2 billion out of the available \$3 billion Clean Water State Revolving Fund funds—which included annual and Infrastructure Investment and Jobs Act appropriations—to states that did not include resilience in their intended use plans. Funded projects may become inoperable if the impacts of climate change are not considered.

***EPA Region 7 Did Not Effectively Engage with the Community Surrounding the Findett Corp. Superfund Site (2 recommendations)***

<b>Report number</b>	<a href="#">24-E-0033</a>
<b>Date issued</b>	April 17, 2024
<b>Summary of findings</b>	<p>EPA Region 7 did not effectively engage with the community affected by the Findett Corp. Superfund Site. The region's public-facing documents and presentations were too technical for the public to easily understand. The region also distributed information in newspapers with low circulation to reduce costs. As a result, members of the St. Charles, Missouri community, which is near the Findett Corp. Superfund Site, were unaware of opportunities for public participation and confused about the cleanup process. Further, after the discovery of an additional source of contamination, Region 7 did not promptly develop a new or updated community involvement plan for St. Charles. The 2021 plan that the region ultimately developed did not reflect changing site conditions or have the benefit of robust and diverse community feedback.</p> <p>In addition, Region 7 did not effectively facilitate community involvement by providing timely technical assistance or other tools to the St. Charles community. It also did not use available mediation services in a timely manner to mitigate the contentious relationships among the Findett Corp. Superfund Site stakeholders. EPA guidance encourages staff to use these techniques to prevent, mitigate, and resolve environmental conflicts. Instead, Region 7 staff, the City of St. Charles, and the potentially responsible party, which is the party responsible for contamination at a site, engaged in months of worsening conflict. This conflict delayed the region's cleanup activities, including water sampling and the development of a water-pumping strategy. Region 7 and the city disagreed about the risks from the groundwater contamination, resulting in conflicting public messages and confusion among St. Charles residents. Had Region 7 used the EPA's available tools to enhance community involvement and stakeholder engagement at the Findett Corp. Superfund Site earlier, it may have minimized site cleanup delays and mitigated the community's mistrust in the EPA.</p>
<b>Responsible office</b>	Region 7
<b>Unresolved Recommendations</b>	<ol style="list-style-type: none"> <li>4. Establish regular opportunities for community involvement coordinators to develop an ongoing understanding of site and community activities and to provide recommendations for community engagement.</li> <li>5. Implement procedures for updating community involvement plans as site conditions change. Procedures should include a process to ensure the community involvement plans follow relevant EPA community involvement guidelines and the circumstances under which the EPA's technical assistance programs will be used to support plan development.</li> </ol> <p><b>Associated top management challenge:</b> <i>integrating and implementing environmental justice.</i></p>
<b>Resolution progress</b>	At the time the report was issued, the EPA agreed with our recommendations and provided corrective actions with estimated completion dates, but Recommendations 4 and 5 remained unresolved pending further information and clarification from Region 7. In May 2024, the Agency submitted an official response to the unresolved recommendations. The OIG agreed to the Agency's planned corrective actions in a response on July 14, 2024, after cutoff date for this compendium, and the recommendations were resolved.
<b>Report impact statement</b>	Without effective community engagement, the public may not know about remediation activities, and groundwater contamination cleanup may not occur in a timely manner.

***The EPA Needs to Improve Institutional Controls at the American Creosote Works Superfund Site in Pensacola, Florida, to Protect Public Health and IJA-Funded Remediation (3 recommendations)***

<b>Report number</b>	<a href="#">24-E-0032</a>
<b>Date issued</b>	April 15, 2024
<b>Summary of findings</b>	<p>The institutional controls that the EPA has established at the American Creosote Works Inc. (Pensacola Plant) Superfund site in Pensacola, Florida, related to contaminated groundwater and soil are not sufficient to prevent potential exposure to contamination. For contaminated groundwater, the institutional control that the EPA relied on did not prevent well drilling or require groundwater well plugging and abandonment. The EPA also did not plan to secure permission from private property owners to plug and abandon any wells that the EPA encountered during remediation, potentially wasting at least \$1.3 million in remediation funds from the Infrastructure Investment and Jobs Act, or IJA. For contaminated soil, the EPA did not implement institutional controls to prevent potential exposure to off-facility parcel contamination or to inform the wider public of the extent of contamination. Further, the EPA does not plan to implement institutional controls on these parcels after remediation to prevent the disturbance of unremediated soil, potentially wasting \$5.4 million in IJA funds allocated for the parcels' remediation.</p> <p>The EPA is also missing opportunities to communicate the risks associated with off-facility impacted parcels to the public using the public-facing site profile webpage. Off-facility impacted parcels is the phrase used to refer to dioxin-contaminated soil on surrounding neighborhood parcels of land outside of the former facility's boundaries. Information included in the physical record repository and published on the site profile webpage about site contamination and remedial activities, institutional controls, site boundaries, and public responsibilities is inaccurate, difficult to find and understand, or vague.</p>
<b>Responsible office</b>	Region 4
<b>Unresolved Recommendations</b>	<ol style="list-style-type: none"> <li>Identify and work with amenable private property owners within Operable Unit 3 of the American Creosote Works Inc. (Pensacola Plant) Superfund site and appropriate local governments to establish restrictive covenants on contaminated private parcels to prevent the disturbance and removal of impacted soil. Restrictive covenants not only would protect the public but also could protect the \$5.4 million Infrastructure Investment and Jobs Act-funded remediation by keeping hard surfaces and foundations in place over unremediated soil.</li> <li>Seek to establish formal agreements with state and local government stakeholders to implement and oversee institutional controls for the American Creosote Works Inc. (Pensacola Plant) Superfund site, documenting a shared understanding of the intent of any interim and permanent institutional controls. The documentation should also define the roles and oversight responsibilities of the EPA and other stakeholders for the site.</li> <li>As required by the Comprehensive Environmental Response, Compensation, and Liability Act implementing regulations and EPA guidance, ensure the physical administrative record for the American Creosote Works Inc. (Pensacola Plant) Superfund site is complete. Include an index in the record at both the physical information repository and in the "Administrative Records" section of the EPA's site profile webpage.</li> </ol> <p><b>Associated top management challenge:</b> <i>managing grants, contracts, and data systems.</i></p>
<b>Resolution progress</b>	At the time of the report's issuance, the EPA did not agree with Recommendations 3, 4, and 6, which remain unresolved. On June 5, 2024, the OIG received a response listing corrective actions for the three unresolved recommendations. The OIG is coordinating with the Agency to obtain documentation to support resolution of the recommendations.
<b>Report impact statement</b>	Without strong institutional controls and effective communication, the public remains at risk of exposure to residual contamination in the groundwater and soil from the American Creosote Works Inc. (Pensacola Plant) Superfund site.

## ***The EPA Needs to Determine Whether Seresto Pet Collars Pose an Unreasonable Risk to Pet Health (1 recommendation)***

<b>Report number</b>	<a href="#">24-E-0023</a>
<b>Date issued</b>	February 29, 2024
<b>Summary of findings</b>	<p>The EPA's response to reported pesticide incidents involving Seresto pet collars has not provided assurance that they can be used without posing unreasonable adverse effects to the environment, including pets. While the EPA's Office of Pesticide Programs adhered to the toxicological data requirements in 40 C.F.R. part 158 in its initial approval of Seresto pet collars, it has not adhered to the pesticide registration review process for the active ingredients flumethrin and imidacloprid in the Seresto pet collars. The Office of Pesticide Programs did not conduct or publish domestic animal risk assessments, which it had committed to doing in the work plans for these two pesticides; continues to use an inadequate 1998 companion animal safety study (Guideline 870.7200); and lacks standard operating procedures and a measurable standard to help determine when domestic animal pesticide products pose unreasonable adverse effects to the environment, as required by the Federal Insecticide, Fungicide, and Rodenticide Act.</p> <p>Additionally, the EPA's Pesticide Incident Reporting System and reporting process do not capture adequate data that the EPA needs to assess unreasonable adverse effects of pet products. The EPA requested that current and former Seresto pet collar registrants provide more than the required aggregate reporting of pet incident data because of the Agency's concerns about the numerous reports of adverse incidents it had received. In July 2023, the EPA reported that it completed a review of Seresto pet collar-related incident reports and said that, in many of the death-related incidents, critical details were missing, preventing the Agency from determining the cause of the deaths. The EPA worked with the current Seresto product registrant to take measures, and the EPA limited its approval of Seresto pet collar registrations to five years. While the EPA will continue to evaluate Seresto incidents over that period, the Office of Pesticide Programs needs to prioritize several areas for improvement to ensure that pesticide products do not pose unreasonable adverse effects to pets.</p>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Unresolved Recommendations</b>	<ol style="list-style-type: none"> <li>1. Issue amended proposed interim registration review decisions for both flumethrin and imidacloprid that include domestic animal risk assessments for the two pesticides, written determinations on whether the Seresto pet collar poses unreasonable adverse effects in pets, and an explanation of how the Office of Pesticide Programs came to its determinations. Allow for public comment by placing these documents in the applicable registration review dockets.</li> </ol> <p><b>Associated top management challenge:</b> <i>safeguarding the use and disposal of chemicals.</i></p>
<b>Resolution progress</b>	At the time the report was issued, the EPA did not agree with Recommendation 1, which remains unresolved. The Agency submitted a response on April 30, 2024. The OIG is preparing a response and resolution efforts are ongoing.
<b>Report impact statement</b>	Pet collars containing pesticides continue to be used without assurance that there are no unreasonable adverse effects on the environment, including pets.

***The EPA’s January 2021 PFBS Toxicity Assessment Did Not Uphold the Agency’s Commitments to Scientific Integrity and Information Quality (2 recommendations)***

<b>Report number</b>	<a href="#">23-E-0013</a>
<b>Date issued</b>	March 7, 2023
<b>Summary of findings</b>	The EPA did not follow the typical intra-agency review and clearance process during the development and publication of the January 2021 perfluorobutane sulfonic acid, or PFBS, toxicity assessment. During final clearance, a political appointee directed that a last-minute review be conducted of the uncertainty factors used to calculate toxicity values, resulting in a scientific disagreement that caused delay, confusion, and significant changes to the near-final, peer reviewed work product. These changes included replacing single toxicity values with unprecedented toxicity ranges. Users of the PFBS toxicity assessment—for example, regulated entities cleaning up PFBS contamination—could have selected a less stringent value within this range, which may have been less costly but also less protective of human health. While EPA staff expressed scientific integrity concerns about the last-minute review and risks to public health, the EPA lacked policies and procedures to address these concerns. Without updates to policies and procedures, the Agency cannot fulfill its commitment to scientific integrity and information quality.
<b>Responsible office</b>	Office of Research and Development
<b>Unresolved Recommendations</b>	<ol style="list-style-type: none"> <li>2. Develop or update existing policies, procedures, or technical documents to specify whether reference dose ranges are acceptable in toxicity assessments. If acceptable, specify circumstances under which reference dose ranges may be applied.</li> <li>5. Update the EPA’s Scientific Integrity Policy to require that the OIG be immediately notified of scientific integrity concerns, including advice queries and allegations, that relate to political interference or that assert risks to human health or the environment.</li> </ol> <p><b>Associated top management challenge:</b> <i>promoting ethical conduct and protecting scientific integrity.</i></p>
<b>Resolution progress</b>	The Agency provided a response to the final report on May 5, 2023, disagreeing with the report recommendations. On May 30, 2023, the OIG issued a memorandum highlighting the need to work through the resolution process on these important issues. Recommendation 2 was resolved following a June 12, 2024 memorandum in which the IG granted an extension for developing a plan forward for resolution of Recommendation 5.
<b>Report impact statement</b>	Without the required testing and an effective system of internal controls, the EPA cannot make measurable progress toward complying with statutory requirements or safeguarding human health and the environment against risks from endocrine-disrupting chemicals.



***The EPA's Residential Wood Heater Program Does Not Provide Reasonable Assurance that Heaters Are Properly Tested and Certified Before Reaching Consumers (1 recommendation)***

<b>Report number</b>	<a href="#">23-E-0012</a>
<b>Date issued</b>	February 28, 2023
<b>Summary of findings</b>	<p>The EPA's residential wood heater program does not provide reasonable assurance that wood heaters are properly tested and certified before reaching consumers. The EPA's 2015 New Source Performance Standards for residential wood heaters is flawed, and the EPA has approved methods that lack clarity and allow too much flexibility. As a result, certification tests may not be accurate, do not reflect real-world conditions, and may result in some wood heaters being certified for sale that emit too much particulate-matter pollution. In fact, data from an EPA-approved testing lab indicate that some certified wood heaters do not meet emission standards. Although the EPA withdrew some flawed certification test methods, wood heaters certified based on those withdrawn test methods remain available for sale.</p> <p>Additionally, the EPA lacks internal controls to ensure that certification test reports are valid and that certification tests are conducted appropriately. As a result, test reports contained deficiencies that should have been found during the certification process. Effective internal controls would include policies, procedures, and guidance; standardized certification test report formats; and systematic compliance audit tests. State regulators told us that they cannot rely on the EPA's certifications of wood heaters and, therefore, develop their own standards and lists of approved wood heaters for sale. The EPA operates and supports changeout programs intended to replace older, dirtier wood heaters with newer, cleaner models.</p> <p>The EPA distributed approximately \$82 million in grants for residential wood heater changeout programs from fiscal years 2015 through 2021. However, if the replacement models do not meet emission standards because of the reasons described above, millions of federal, state, and local dollars could be wasted.</p>
<b>Responsible office</b>	Office of Enforcement and Compliance Assurance
<b>Unresolved Recommendations</b>	<ol style="list-style-type: none"> <li>1. Develop internal controls for the residential wood heater program to improve the certification process and oversight, including but not limited to: a. Issuing a standardized certification test report template. b. Developing policies and procedures that detail how to conduct in-depth reviews of certification test reports. c. Periodically observing certification testing. d. Developing and implementing guidance for conducting systematic compliance audit tests.</li> </ol> <p><b>Associated top management challenge:</b> <i>maximizing compliance with environmental laws and regulations.</i></p>
<b>Resolution progress</b>	The Agency provided a response to the final report on April 28, 2023. The OIG responded in July 2023, agreeing with the Agency's planned corrective actions for Recommendations 1a, 1b, 1d, 2, 3, 4, 5, and 6. On May 10, 2024, the Agency submitted an official response to the unresolved Recommendation 1c. The OIG responded on July 14, 2024, agreeing with the proposed corrective action. Recommendation 1c was resolved as of that date, after the cutoff date for this compendium.
<b>Report impact statement</b>	The EPA's ineffective residential wood heater program puts human health and the environment at risk for exposure to dangerous fine-particulate-matter pollution by allowing sales of wood heaters that may not meet emission standards.

## The EPA Needs to Improve the Transparency of Its Cancer-Assessment Process for Pesticides (1 recommendation)

<b>Report number</b>	<a href="#">22-E-0053</a>
<b>Date issued</b>	April 15, 2024
<b>Summary of findings</b>	The EPA did not adhere to standard operating procedures and requirements for the 1,3-Dichloropropene pesticide cancer-assessment process, which undermines public confidence in and the transparency of the Agency's scientific approaches to prevent unreasonable impacts on human health. Specifically, the EPA used two scientific approaches, kinetically derived maximum dose and weight-of-evidence, in its cancer-assessment process for 1,3-Dichloropropene, even though it did not have guidance outlining how to use those approaches. The EPA also did not adhere to docketing and transparency requirements to provide the public and stakeholders with information that may have influenced the EPA's cancer-assessment decision. Further, the EPA did not follow its literature-search procedures and neglected to document its review of all health effects data that may have impacted the results of the 1,3-Dichloropropene draft human health risk assessment, which is informed by the cancer assessment. The EPA's Cancer Risk Assessment Committee did not adhere to the EPA's Peer Review Handbook and the Office of Management and Budget's guidance on peer review in the areas of composition, independence, and expertise. These deficiencies undermined the scientific credibility of the 1,3-Dichloropropene cancer assessment, which led to questioning by multiple stakeholders. An external peer review would have improved the credibility of the cancer assessment.
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Unresolved Recommendations</b>	8. Conduct an external peer review on the 1,3-Dichloropropene cancer-risk assessment. <b>Associated top management challenge:</b> <i>providing for the safe use of chemicals.</i>
<b>Resolution progress</b>	The Agency provided a response to the final report on September 15, 2022, which outlined planned corrective actions and estimated milestone dates for Recommendation 8 and two other unresolved recommendations. While we agreed with the proposals for the two other recommendations, as stated in an October 13, 2022 memorandum, we did not agree with the planned corrective action for Recommendation 8. In an update memorandum on February 17, 2024, the Office of Chemical Safety and Pollution Prevention proposed corrective actions to address the unresolved recommendation, but its proposal did not include an external peer review. We agreed this was a positive step, but in a response memorandum of May 8, 2024, we disagreed that the proposed corrective actions address Recommendation 8, which remains unresolved until the EPA conducts an external peer review.
<b>Report impact statement</b>	Deficiencies and a lack of transparency in the 1,3-Dichloropropene pesticide cancer assessment process has undermined scientific credibility and public confidence.

## Recommendations with Administrative or Business Operation Benefits

No unresolved recommendations contain administrative or business operations benefits.

## Open Recommendations by Program Office and Region

This appendix provides a breakdown, by responsible region and program office, of the 79 recommendations that were open as of May 31, 2024.

**Table D-1: Office of the Administrator (4 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">23-P-0031</a>	<i>The EPA Should Determine How Its Elevation Policy Can More Effectively Address Risks to the Public</i>	2
<a href="#">23-E-0013</a>	<i>The EPA's January 2021 PFBS Toxicity Assessment Did Not Uphold the Agency's Commitments to Scientific Integrity and Information Quality</i>	1
<a href="#">18-P-0240</a>	<i>EPA Needs a Comprehensive Vision and Strategy for Citizen Science that Aligns with Its Strategic Objectives on Public Participation</i>	1

**Table D-2: Office of Air and Radiation (22 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">23-E-0033</a>	<i>The EPA Needs to Address Increasing Air Pollution at Ports</i>	2
<a href="#">23-P-0032</a>	<i>The EPA Must Improve Controls and Integrate Its Information System to Manage Fraud Potential in the Renewable Fuel Standard Program</i>	4
<a href="#">23-E-0012</a>	<i>The EPA's Residential Wood Heater Program Does Not Provide Reasonable Assurance that Heaters Are Properly Tested and Certified Before Reaching Consumers</i>	3
<a href="#">21-P-0175</a>	<i>EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance</i>	5
<a href="#">21-P-0129</a>	<i>EPA Should Conduct New Residual Risk and Technology Reviews for Chloroprene- and Ethylene Oxide-Emitting Source Categories to Protect Human Health</i>	3
<a href="#">20-P-0146</a>	<i>EPA's Processing Times for New Source Air Permits in Indian Country Have Improved, but Many Still Exceed Regulatory Time Frames</i>	2
<a href="#">19-P-0207</a>	<i>EPA Effectively Screens Air Emissions Data from Continuous Monitoring Systems but Could Enhance Verification of System Performance</i>	1
<a href="#">16-P-0275</a>	<i>EPA Has Not Met Certain Statutory Requirements to Identify Environmental Impacts of Renewable Fuel Standard</i>	2

**Table D-3: Office of Chemical Safety and Pollution Prevention (9 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">19-P-0195</a>	<i>Pesticide Registration Fee, Vulnerability Mitigation and Database Security Controls for EPA's FIFRA and PRIA Systems Need Improvement</i>	1
<a href="#">22-E-0053</a>	<i>The EPA Needs to Improve the Transparency of Its Cancer-Assessment Process for Pesticides</i>	2
<a href="#">21-E-0186</a>	<i>EPA's Endocrine Disruptor Screening Program Has Made Limited Progress in Assessing Pesticides</i>	4
<a href="#">21-E-0146</a>	<i>EPA Deviated from Typical Procedures in Its 2018 Dicamba Pesticide Registration Decision</i>	1
<a href="#">18-P-0080</a>	<i>EPA Needs to Evaluate the Impact of the Revised Agricultural Worker Protection Standard on Pesticide Exposure Incidents</i>	1

**Table D-4: Office of the Chief Financial Officer (1 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">21-P-0042</a>	<i>EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments</i>	1

**Table D-5: Office of Enforcement and Compliance Assurance (12 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">22-F-0007</a>	<i>EPA's Fiscal Years 2021 and 2020 (Restated) Consolidated Financial Statements</i>	1
<a href="#">23-P-0030</a>	<i>The EPA Should Enhance Oversight to Ensure that All Refineries Comply with the Benzene Fenceline Monitoring Regulations</i>	4
<a href="#">23-E-0027</a>	<i>The EPA Has Not Verified that Its Laboratories Comply with Hazardous Waste Requirements</i>	1
<a href="#">23-E-0012</a>	<i>The EPA's Residential Wood Heater Program Does Not Provide Reasonable Assurance that Heaters Are Properly Tested and Certified Before Reaching Consumers</i>	1
<a href="#">23-E-0006</a>	<i>The EPA Is Not on Track to Reach Its National Compliance Initiative Goals to Stop Aftermarket Defeat Devices and Tampered Vehicles</i>	2
<a href="#">21-P-0132</a>	<i>Resource Constraints, Leadership Decisions, and Workforce Culture Led to a Decline in Federal Enforcement,</i>	1
<a href="#">21-P-0131</a>	<i>Staffing Constraints, Safety and Health Concerns at EPA's National Enforcement Investigations Center May Compromise Ability to Achieve Mission</i>	2

**Table D-6: Office of Environmental Justice and External Civil Rights (4 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">23-P-0029</a>	<i>The EPA Needs to Further Refine and Implement Guidance to Address Cumulative Impacts and Disproportionate Health Effects Across Environmental Programs</i>	1
<a href="#">20-E-0333</a>	<i>Improved EPA Oversight of Funding Recipients' Title VI Programs Could Prevent Discrimination</i>	3

**Table D-7: Office of Land and Emergency Management (4 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">22-P-0033</a>	<i>Brownfields Program-Income Monitoring Deficiencies Persist Because the EPA Did Not Complete All Certified Corrective Actions</i>	3
<a href="#">17-P-0368</a>	<i>Improved Management of the Brownfields Revolving Loan Fund Program Is Required to Maximize Cleanups</i>	1

**Table D-8: Office of Mission Support (1 recommendation)**

Report no.	Report title	Number of open recommendations
<a href="#">23-E-0013</a>	<i>The EPA's January 2021 PFBS Toxicity Assessment Did Not Uphold the Agency's Commitments to Scientific Integrity and Information Quality</i>	1

**Table D-9: Office of Mission Support and Office of the Chief Financial Officer (7 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">21-P-0042</a>	<i>EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments</i>	7

**Table D-10: Office of Research and Development including the EPA Science Advisor (4 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">23-E-0013</a>	<i>The EPA's January 2021 PFBS Toxicity Assessment Did Not Uphold the Agency's Commitments to Scientific Integrity and Information Quality</i>	1
<a href="#">20-P-0173</a>	<i>Further Efforts Needed to Uphold Scientific Integrity Policy at EPA</i>	3

**Table D-11: Office of Water (3 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">21-E-0264</a>	<i>EPA Needs an Agencywide Strategic Action Plan to Address Harmful Algal Blooms</i>	1
<a href="#">21-P-0130</a>	<i>EPA Helps States Reduce Trash, Including Plastic, in U.S. Waterways but Needs to Identify Obstacles and Develop Strategies for Further Progress</i>	1
<a href="#">10-P-0224</a>	<i>EPA Should Revise Outdated or Inconsistent EPA-State Clean Water Memoranda of Agreement</i>	1

**Table D-12: Region 2 (1 recommendation)**

Report no.	Report title	Number of open recommendations
<a href="#">21-P-0032</a>	<i>Region 2's Hurricanes Irma and Maria Response Efforts in Puerto Rico and U.S. Virgin Islands Show the Need for Improved Planning, Communications, and Assistance for Small Drinking Water Systems</i>	1

**Table D-13: Region 3 (3 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">23-E-0023</a>	<i>The EPA Should Update Its Strategy, Goals, Deadlines, and Accountability Framework to Better Lead Chesapeake Bay Restoration Efforts</i>	2
<a href="#">21-P-0122</a>	<i>Improved Review Processes Could Advance EPA Regions 3 and 5 Oversight of State-Issued National Pollutant Discharge Elimination System Permits</i>	1

**Table D-14: Region 5 (2 recommendations)**

Report no.	Report title	Number of open recommendations
<a href="#">23-P-0034</a>	<i>The EPA Should Improve Management of Great Lakes Restoration Initiative Grants</i>	2

**Table D-15: Region 6 (1 recommendation)**

Report no.	Report title	Number of open recommendations
<a href="#">14-P-0109</a>	<i>Internal Controls Needed to Control Costs of Emergency and Rapid Response Services Contracts, as Exemplified in Region 6</i>	1

**Table D-16: Region 9 (1 recommendation)**

Report no.	Report title	Number of open recommendations
<a href="#">08-P-0196</a>	<i>Making Better Use of Stringfellow Superfund Special Accounts</i>	1

## ***Fifty-Three Corrective Actions Scheduled to Take Three Years or More to Implement***

This appendix provides details for the 27 reports containing 53 open recommendations, as of May 31, 2024, for which the Agency's corrective actions are scheduled to take three years or longer to implement. This appendix lists the reports in order of projected implementation of corrective actions, from three years to 18 years.

### ***The EPA Must Improve Controls and Integrate Its Information System to Manage Fraud Potential in the Renewable Fuel Standard Program (1 recommendation)***

<b>Report number</b>	<a href="#">23-P-0032</a>
<b>Date issued</b>	September 19, 2023
<b>Summary of findings</b>	<p>The EPA has strengthened controls over the Renewable Fuel Standard, or RFS, program since its inception, primarily in response to several instances of companies generating and selling fraudulent Renewable Identification Numbers, or RINs. However, further controls are needed to ensure that only valid RINs are generated and sold on the RIN market. The EPA has not implemented controls to prevent a producer from entering more RINs than the producer is able to generate based on its registered capacity. The EPA also allows firms that provide RIN verification services to provide other services for producers, which may reduce the audit provider's independence. As a result, the EPA does not have reasonable assurance that the program is achieving its goals of reducing greenhouse gas emissions and expanding the nation's renewable fuels sector.</p> <p>We also found that the EPA's system for tracking and overseeing RIN reporting has not been integrated with other RIN-related systems, including the system used to track RIN transactions. Integration has been slowed by limited program resources, security and confidentiality concerns, and ever-expanding RFS program data needs. This lack of integration places a significant burden on staff to address information requests and has caused data-quality problems, including missing or incomplete reports, that must be addressed to improve RFS program implementation.</p>
<b>Responsible office</b>	Office of Air and Radiation
<b>Recommendation open three years or more</b>	7. Integrate key applications to reduce staff burden and to allow better oversight of Renewable Identification Number and Renewable Fuel Standard program requirements and engage the Office of Enforcement and Compliance Assurance in the integration process to ensure all inspection and enforcement data needs are addressed in the integrated system.
<b>Planned completion date</b>	Recommendation 7: <ul style="list-style-type: none"> <li>Upon issuance: September 30, 2028 (<i>more than five years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	The EPA's ineffective residential wood heater program puts human health and the environment at risk for exposure to dangerous fine-particulate-matter pollution by allowing sales of wood heaters that may not meet emission standards.



***The EPA's Residential Wood Heater Program Does Not Provide Reasonable Assurance that Heaters Are Properly Tested and Certified Before Reaching Consumers (3 recommendations)***

<b>Report number</b>	<a href="#">23-E-0012</a>
<b>Date issued</b>	February 28, 2023
<b>Summary of findings</b>	<p>The EPA's residential wood heater program does not provide reasonable assurance that wood heaters are properly tested and certified before reaching consumers. The EPA's 2015 New Source Performance Standards for residential wood heaters is flawed, and the EPA has approved methods that lack clarity and allow too much flexibility. As a result, certification tests may not be accurate, do not reflect real-world conditions, and may result in some wood heaters being certified for sale that emit too much particulate-matter pollution. In fact, data from an EPA-approved testing lab indicate that some certified wood heaters do not meet emission standards. Although the EPA withdrew some flawed certification test methods, wood heaters certified based on those withdrawn test methods remain available for sale.</p> <p>Additionally, the EPA lacks internal controls to ensure that certification test reports are valid and that certification tests are conducted appropriately. As a result, test reports contained deficiencies that should have been found during the certification process. Effective internal controls would include policies, procedures, and guidance; standardized certification test report formats; and systematic compliance audit tests. State regulators told us that they cannot rely on the EPA's certifications of wood heaters and, therefore, develop their own standards and lists of approved wood heaters for sale.</p> <p>The EPA operates and supports changeout programs intended to replace older, dirtier wood heaters with newer, cleaner models. The EPA distributed approximately \$82 million in grants for residential wood heater changeout programs from fiscal years 2015 through 2021. However, if the replacement models do not meet emission standards because of the reasons described above, millions of federal, state, and local dollars could be wasted.</p>
<b>Responsible office</b>	Office of Air and Radiation
<b>Recommendation open three years or more</b>	<ol style="list-style-type: none"> <li>4. Incorporate the EPA's certification test report expectations set forth in the April 2022 corrective action list into the 2023 revisions to the New Source Performance Standards for residential wood heaters.</li> <li>5. Develop and adopt an EPA cord wood test method that is supported by data to provide the public reasonable assurance that certified appliances meet emission standards.</li> <li>6. Establish mechanisms to promote independence between emissions testing labs and third-party certifiers.</li> </ol>
<b>Planned completion date</b>	<p>Recommendation 4:</p> <ul style="list-style-type: none"> <li>• Upon issuance: Unresolved</li> <li>• Revised: November 30, 2027 (<i>more than four years after report issuance</i>)</li> </ul> <p>Recommendation 5:</p> <ul style="list-style-type: none"> <li>• Upon issuance: Unresolved</li> <li>• Revised: November 30, 2027 (<i>more than four years after report issuance</i>)</li> </ul> <p>Recommendation 6:</p> <ul style="list-style-type: none"> <li>• Upon issuance: Unresolved</li> <li>• Revised: November 30, 2027 (<i>more than four years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	The EPA's ineffective residential wood heater program puts human health and the environment at risk for exposure to dangerous fine-particulate-matter pollution by allowing sales of wood heaters that may not meet emission standards.

### ***Brownfields Program-Income Monitoring Deficiencies Persist Because the EPA Did Not Complete All Certified Corrective Actions (2 recommendations)***

<b>Report number</b>	<a href="#">22-P-0033</a>
<b>Date issued</b>	March 31, 2022
<b>Summary of findings</b>	<p>EPA Regions 1 and 10 effectively completed all corrective actions for their six recommendations in OIG Report No. <a href="#">17-P-0368</a>. Of the 17 recommendations addressed to the Office of Land and Emergency Management, the Office of Brownfields and Land Revitalization did not fully complete the agreed-to corrective actions for five, despite certifying that those actions were completed, and program-income monitoring deficiencies persist. Corrective actions for three of those five recommendations were not completed because the Agency had not determined an appropriate level of program income-tracking and oversight. Corrective actions for the two other recommendations were not completed because the EPA's guidance did not include program income-tracking and post closeout reporting. Office of Management and Budget and EPA policies require the Agency to take corrective actions promptly.</p> <p>As a result, the EPA continues to lack current, accurate, and complete data necessary for effective post-closeout monitoring of program income. Without such data, the Office of Brownfields and Land Revitalization is unable to determine whether an estimated \$46.6 million of program income under closed cooperative agreements was used timely and for the purposes authorized under the closeout agreements as required by federal regulation or whether actions are needed to address noncompliance with closeout agreement terms and conditions.</p>
<b>Responsible office</b>	Office of Land and Emergency Management
<b>Recommendation open three years or more</b>	<p>1. Develop a policy and implement procedures to reduce the balances of available program income and establish a time frame for recipients to use or return the funds to the EPA.</p> <p>5. Expand existing guidance to include a deadline for post-closeout annual report submission.</p>
<b>Planned completion date</b>	<p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: September 30, 2027 (<i>more than five years after report issuance</i>)</li> </ul> <p>Recommendation 5:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: September 30, 2027 (<i>more than five years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	The Office of Brownfields and Land Revitalization did not complete all certified corrective actions and still lacks current and accurate information needed to monitor an estimated \$46.6 million of program income.

### ***EPA's Fiscal Years 2021 and 2020 (Restated) Consolidated Financial Statements (1 recommendation)***

<b>Report number</b>	<a href="#">22-F-0007</a>
<b>Date issued</b>	November 15, 2021
<b>Summary of findings</b>	We rendered an unmodified opinion on the EPA's consolidated financial statements for fiscal years 2021 and 2020 (restated), meaning they were fairly presented and free of material misstatement.
<b>Responsible office</b>	Office of Enforcement and Compliance Assurance
<b>Recommendation open three years or more</b>	5. Implement a system that tracks the dates when accounts receivable source documents need to be submitted and are submitted by the Office of Enforcement and Compliance Assurance to the Cincinnati Finance Center.
<b>Planned completion date</b>	<p>Recommendation 5:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: November 30, 2022, April 28, 2023, November 30, 2023, and November 29, 2024 (<i>more than three years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	We found the EPA's financial statements to be fairly presented and free of material misstatement. However, the Agency needs to address deficiencies to strengthen its accounting and financial statement preparation processes.

***EPA Needs an Agencywide Strategic Action Plan to Address Harmful Algal Blooms  
(1 recommendation)***

<b>Report number</b>	<a href="#">21-E-0264</a>
<b>Date issued</b>	September 29, 2021
<b>Summary of findings</b>	<p>The EPA does not have an agencywide strategy for addressing harmful algal blooms, despite Congress appointing the EPA administrator as the leader for federal actions focused on reducing, mitigating, and controlling freshwater harmful algal blooms. Federal guidance instructs agencies to establish systems, such as developing strategic plans, that will promote effective government programs. By developing an agencywide harmful-algal-bloom strategy, the EPA can improve in four strategic planning areas: (1) purpose, scope, and methodology; (2) problem definition and risk assessment; (3) organizational roles, responsibilities, and coordination; and (4) integration and implementation. By creating an agencywide strategy that addresses these planning areas, the EPA can reduce harmful algal blooms and their impacts on human health and the environment using the authorities and tools provided by the Clean Water and Safe Drinking Water Acts.</p> <p>We also found that the EPA has not fulfilled its 2015 commitment to Congress to develop additional drinking water health advisories for cyanotoxins associated with some blooms as information became available. In addition, the EPA needs to take further action to develop revised nitrogen and phosphorus numeric water quality criteria recommendations for states to adopt to better control levels of these nutrients in water bodies.</p>
<b>Responsible office</b>	Office of Water
<b>Recommendation open three years or more</b>	4. Assess and evaluate the available information on human health risks from exposure to cyanotoxins in drinking water and recreational waters to determine whether actions under the Safe Drinking Water Act are warranted.
<b>Planned completion date</b>	Recommendation 4: <ul style="list-style-type: none"> <li>• Upon issuance: December 31, 2022</li> <li>• Revised: December 31, 2025 (<b><i>more than four years after report issuance</i></b>)</li> </ul>
<b>Report impact statement</b>	Scientists predict that harmful algal bloom occurrences in recreational waters and drinking water sources will increase as excess nutrients continue to flow into water bodies, temperatures warm, and extreme weather events occur due to climate change.

## ***EPA's Endocrine Disruptor Screening Program Has Made Limited Progress in Assessing Pesticides (4 recommendations)***

<b>Report number</b>	<a href="#">21-E-0186</a>
<b>Date issued</b>	July 28, 2021
<b>Summary of findings</b>	<p>Twenty-four years after the Food Quality Protection Act of 1996 amendments were passed, the Office of Chemical Safety and Pollution Prevention has not implemented section 408(p)(3)(A) of the Federal Food, Drug, and Cosmetic Act to test all pesticide chemicals for endocrine-disruption activity. In addition, the Office of Chemical Safety and Pollution Prevention's Office of Pesticide Programs recommended in 2015 that 17 pesticides needed additional testing for endocrine disruption in wildlife in order to provide the data needed to conduct an ecological risk assessment. However, that recommendation has not been implemented. EDSP testing delays are inconsistent with the Federal Food, Drug, and Cosmetic Act, which directs the EPA to take appropriate action to protect public health if a substance is found to influence the human endocrine system.</p> <p>We also found that the EPA does not have controls in place to effectively implement the EDSP, such as strategic guidance documents or performance measures. Additionally, the EDSP has not conducted annual internal program reviews to monitor or assess progress in fulfilling regulatory requirements. The EDSP has also not effectively communicated with internal and external stakeholders. Moreover, previous Office of Chemical Safety and Pollution Prevention leadership provided acceptable corrective actions to meet the recommendations in a 2011 OIG report regarding the EDSP. However, they failed to implement those corrective actions beyond an initial period of compliance with them. Lastly, some EPA staff indicated that they were instructed to function as if the EDSP was eliminated from the EPA's budget.</p> <p>Because the EDSP has not had effective internal controls in place since 2015, it cannot have reasonable assurance that the program will accomplish its objectives and its resources will be allocated efficiently and effectively. Moreover, an established system of management controls would provide mechanisms for consistent program operations.</p>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Recommendation open three years or more</b>	<ol style="list-style-type: none"> <li>1. Issue Tier 1 test orders for each List 2 chemical or publish an explanation for public comment on why Tier 1 data are no longer needed to characterize a List 2 chemical's endocrine-disruption activity.</li> <li>2. Determine whether the EPA should incorporate the Endocrine Disruptor Screening Program Tier 1 tests (or approved new approach methodologies) into the pesticide registration process as mandatory data requirements under 40 C.F.R. § 158 for all pesticide use patterns.</li> <li>3. Issue List 1–Tier 2 test orders for the 18 pesticides in which additional Tier 2 testing was recommended or publish an explanation for public comment on why Tier 2 data are no longer needed to characterize the endocrine-disruption activity for each of these 18 pesticides.</li> <li>4. Issue for public review and comment both the Environmental Fate and Effects Division's approach for the reevaluation of List 1–Tier 1 data and the revised List 1–Tier 2 wildlife recommendations.</li> </ol>
<b>Planned completion date</b>	<p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2025 (<b><i>more than four years after report issuance</i></b>)</li> </ul> <p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2024 (<b><i>more than three years after report issuance</i></b>)</li> </ul> <p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2024 (<b><i>more than three years after report issuance</i></b>)</li> </ul> <p>Recommendation 4:</p> <ul style="list-style-type: none"> <li>• Upon issuance: December 31, 2023</li> <li>• Revised: December 31, 2025 (<b><i>more than four years after report issuance</i></b>)</li> </ul>
<b>Report impact statement</b>	Without the required testing and an effective system of internal controls, the EPA cannot make measurable progress toward complying with statutory requirements or safeguarding human health and the environment against risks from endocrine-disrupting chemicals.

## ***EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance (5 recommendations)***

<b>Report number</b>	<a href="#">21-P-0175</a>
<b>Date issued</b>	July 8, 2021
<b>Summary of findings</b>	<p>While the EPA oversees state and local compliance monitoring for synthetic-minor-source permits, the EPA conducts only limited oversight of the permits themselves. The EPA has issued guidance to state and local agencies to develop enforceable permit limitations in synthetic-minor-source permits, but the Agency does not review permits to ensure the agencies meet this guidance.</p> <p>We reviewed 16 natural gas extraction industry synthetic-minor-source permits from Colorado and Oklahoma and found that many of the permit limitations did not adhere to the EPA's guidance. For example, in those permits, we found that 102 of 529 permit limits did not have sufficient information within the permits or their supporting documentation to determine whether the limits were technically accurate. We also found that 26 limits did not specify the method for assessing compliance.</p> <p>In addition, 55 limits did not have sufficient monitoring requirements to determine whether the facility's assumed pollution reduction from pollution control devices was being achieved. This could result in a synthetic-minor facility emitting pollutants at or above major-source levels without being detected. In addition, we found that the EPA had not communicated several key expectations for synthetic minor-source permitting to state and local agencies via guidance. Further, Oklahoma does not allow the public to participate in its permitting process for certain synthetic-minor-source permits, as required by EPA regulations. EPA staff said this may be the case in other states as well.</p>
<b>Responsible office</b>	Office of Air and Radiation
<b>Recommendation open three years or more</b>	<ol style="list-style-type: none"> <li>1. Update Agency guidance on practical enforceability to more clearly describe how the technical accuracy of a permit limit should be supported and documented. In updating such guidance, the Office of Air and Radiation should consult and collaborate with the Office of Enforcement and Compliance Assurance, the Office of General Counsel, and the EPA regions.</li> <li>2. In consultation with the EPA regions, develop and implement an oversight plan to include: <ol style="list-style-type: none"> <li>a) An initial review of a sample of synthetic-minor-source permits in different industries that are issued by state, local, and tribal agencies to assess whether the permits adhere to EPA guidance on practical enforceability, including limits that are technically accurate, have appropriate time periods, and include sufficient monitoring, record-keeping, and reporting requirements.</li> <li>b) A periodic review of a sample of synthetic-minor-source permits to occur, at a minimum, once every five years.</li> <li>c) Procedures to resolve any permitting deficiencies identified during the initial and periodic reviews.</li> </ol> </li> <li>3. Assess recent EPA studies of enclosed combustion device performance and compliance monitoring and other relevant information during the next statutorily required review of 40 C.F.R. Part 60 Subparts OOOO and OOOOa to determine whether revisions are needed to monitoring, record-keeping, and reporting requirements for enclosed combustion devices to assure continuous compliance with associated limits, and revise the regulatory requirements as appropriate.</li> <li>4. Revise the Agency's guidance to communicate its key expectations for synthetic-minor-source permitting to state and local agencies.</li> <li>5. Identify all state, local, and tribal agencies in which Clean Air Act permit program implementation fails to adhere to the public participation requirements for synthetic-minor-source permit issuance and take appropriate steps to assure the identified states adhere to the public participation requirements.</li> </ol>
<b>Planned completion date</b>	<p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>• Upon issuance: October 31, 2023</li> <li>• Revised: October 31, 2024 (<i>more than three years after report issuance</i>)</li> </ul> <p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>• Upon issuance: October 31, 2024</li> </ul>

	<ul style="list-style-type: none"> <li>Revised: October 31, 2025 (<i>more than four years after report issuance</i>)</li> </ul> <p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>Upon issuance: October 31, 2025 (<i>more than four years after report issuance</i>)</li> </ul> <p>Recommendation 4:</p> <ul style="list-style-type: none"> <li>Upon issuance: October 31, 2024 (<i>more than three years after report issuance</i>)</li> </ul> <p>Recommendation 5:</p> <ul style="list-style-type: none"> <li>Upon issuance: December 31, 2023</li> <li>Revised: October 31, 2024 (<i>more than three years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	Without clear and enforceable limitations in synthetic-minor-source permits, facilities may emit excess pollution that would otherwise subject them to the more stringent requirements of the Clean Air Act major-source permitting programs.

### ***EPA Deviated from Typical Procedures in Its 2018 Dicamba Pesticide Registration Decision (1 recommendation)***

<b>Report number</b>	<a href="#">21-E-0146</a>
<b>Date issued</b>	May 24, 2021
<b>Summary of findings</b>	<p>The EPA's Scientific Integrity Policy affirms that the Agency's ability to pursue its mission to protect human health and the environment depends upon the integrity of the science on which the EPA relies. Per the policy, the EPA's scientists and managers are expected to represent the Agency's scientific activities clearly, accurately, honestly, objectively, thoroughly, without political or other interference, and in a timely manner, consistent with their official responsibilities. Additionally, federal and EPA requirements include documenting the formulation and execution of policies and decisions. For pesticide registration decisions, the Office of Chemical Safety and Pollution Prevention's Office of Pesticide Programs must review registrations and document its decisions.</p> <p>We found that the EPA's 2018 decision to extend registrations for three dicamba pesticide products varied from typical operating procedures. Namely, the EPA did not conduct the required internal peer reviews of scientific documents created to support the dicamba decision. While division-level management review is part of the typical operating procedure, interviewees said that senior leaders in the Office of Chemical Safety and Pollution Prevention's immediate office were more involved in the dicamba decision than in other pesticide registration decisions. This led to senior-level changes to or omissions from scientific documents. For instance, these documents excluded some conclusions initially assessed by staff scientists to address stakeholder risks. We also found that staff felt constrained or muted in sharing their concerns on the dicamba registrations. The EPA's actions on the dicamba registrations left the decision legally vulnerable, resulting in the Ninth Circuit Court of Appeals vacating the 2018 registrations for violating FIFRA by substantially understating some risks and failing to acknowledge others entirely.</p>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Recommendation open three years or more</b>	<p>3. Annually conduct and document training for all staff and senior managers and policy makers to affirm the office's commitment to the Scientific Integrity Policy and principles and to promote a culture of scientific integrity.</p> <p><b>Note:</b> This recommendation requires the Office of Chemical Safety and Pollution Prevention to conduct and document annual training once a year for five years. The office completed the first year of the corrective action on February 16, 2022. That was the date that the office held its first annual training series on its commitment to the Scientific Integrity Policy and principles and to promote a culture of scientific integrity. The office has completed annual trainings for 2022 and 2023 on time and plans to host annual trainings until 2026 to implement this recommendation.</p>
<b>Planned completion date</b>	<p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>Upon issuance: March 31, 2022</li> <li>Revised: March 31, 2026 (<i>more than four years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	The EPA needs to document and follow established procedures to ensure scientifically sound decisions regarding pesticides. The EPA's actions on the dicamba registrations left the decision legally vulnerable, resulting in the Ninth Circuit Court of Appeals vacating the 2018 registrations for violating FIFRA by substantially understating some risks and failing to acknowledge others entirely.



***Resource Constraints, Leadership Decisions, and Workforce Culture Led to a Decline in Federal Enforcement (1 recommendation)***

<b>Report number</b>	<a href="#">21-P-0132</a>
<b>Date issued</b>	May 13, 2021
<b>Summary of findings</b>	<p>EPA-led compliance monitoring activities, enforcement actions, monetary enforcement results, and environmental benefits generally declined from fiscal year 2007 through 2018 nationwide. This downward trend also occurred at the regional level and on a statute-by-statute basis. While annual enforcement measures, such as penalty dollars assessed or commitments to clean up pollution, declined, the results varied year-to-year based on the conclusion of large cases.</p> <p>The decline in enforcement resources was a primary driver behind the observed declining enforcement trends, resulting in fewer compliance monitoring activities and concluded enforcement actions. EPA leadership also made strategic decisions that affected enforcement trends, such as focusing limited resources on the most serious cases and, in 2017, emphasizing deference to state enforcement programs and compliance assistance. From 2006 through 2018, growth in the domestic economy and new laws increased the size and level of activity in key sectors that the EPA regulated, but the EPA's capacity to meet that need decreased.</p> <p>The EPA's annual enforcement reports do not provide context for understanding the EPA's enforcement accomplishments and the impact these enforcement activities have on human health and the environment. For example, the EPA does not measure or report data for compliance-assistance activities, informal enforcement actions, and noncompliance rates. The EPA could also provide additional information that would provide context about the scope of activities captured by its enforcement measures, such as the type of inspections conducted and the types and toxicity of pollutants removed from the environment.</p>
<b>Responsible office</b>	Office of Enforcement and Compliance Assurance
<b>Recommendation open three years or more</b>	2. Integrate the results of the workforce analysis into the Office of Enforcement and Compliance Assurance's annual and strategic planning processes.
<b>Planned completion date</b>	<p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>• Upon issuance: Unresolved</li> <li>• Revised: April 1, 2024, and October 1, 2024 (<b><i>more than three years after report issuance</i></b>)</li> </ul>
<b>Report impact statement</b>	A decline in the EPA's enforcement activities may expose the public and the environment to undetected harmful pollutants.

## Staffing Constraints, Safety and Health Concerns at EPA's National Enforcement Investigations Center May Compromise Ability to Achieve Mission (2 recommendations)

Report number	<a href="#">21-P-0131</a>
Date issued	May 12, 2021
Summary of findings	<p>NEIC addressed internal and external findings and implemented corrective actions related to safety and health, yet concerns persisted. These concerns included unconduted internal safety and health audits and management reviews, hazardous waste mismanagement, noncompliance with safety procedures, and staff concerns about safety and health at NEIC.</p> <p>NEIC was addressing findings and implementing corrective actions related to its Quality Management System, which is designed to generate scientifically sound and legally defensible information to support environmental enforcement. We found that NEIC should improve tracking issues, such as observations, comments, concerns, and opportunities for improvement identified from audits; management review action items; and customer complaints.</p> <p>NEIC had unresolved action items from Office of Criminal Enforcement, Forensics, and Training's Professional Integrity and Quality Assurance unit's 2017 inspection report related to staffing shortages, trust in management, and hazardous waste management. The Office of Criminal Enforcement, Forensics, and Training did not conduct a follow-up review to examine the effectiveness of the implemented corrective actions. In 2020, as a result of an inspection by the State of Colorado, NEIC was cited for several hazardous waste violations. Further, NEIC's <i>2019 Federal Employee Viewpoint Survey</i> results are 22 percent lower than the EPA's averages for questions related to management and work environment.</p> <p>NEIC has been challenged by high attrition rates among staff and the inability to backfill vacant positions since 2016. If staffing levels continue to fall, NEIC risks a reduction in analytical capabilities and the ability to accomplish its mission.</p>
Responsible office	Office of Enforcement and Compliance Assurance
Recommendation open three years or more	<p>9. Develop and incorporate metrics on the National Enforcement Investigations Center work environment and culture into Office of Criminal Enforcement, Forensics, and Training senior management performance standards, such as results from the annual Federal Employee Viewpoint Survey, periodic culture audits, or other methods to measure progress.</p> <p>10. Develop and incorporate metrics that address work environment and culture into National Enforcement Investigations Center senior management performance standards.</p>
Planned completion date	<p>Recommendation 9:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: June 28, 2024 and September 30, 2024 (<i>more than three years after report issuance</i>)</li> </ul> <p>Recommendation 10:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: June 28, 2024 and September 30, 2024 (<i>more than three years after report issuance</i>)</li> </ul>
Report impact statement	Safety, health, and attrition issues may compromise NEIC's ability to support the EPA's civil and criminal enforcement efforts.

### ***EPA Helps States Reduce Trash, Including Plastic, in U.S. Waterways but Needs to Identify Obstacles and Develop Strategies for Further Progress (1 recommendation)***

<b>Report number</b>	<a href="#">21-P-0130</a>
<b>Date issued</b>	May 11, 2021
<b>Summary of findings</b>	<p>The EPA and states have not widely applied all the tools established by the Clean Water Act to reduce the trash, including plastic, in U.S. waterways. Trash pollution in water bodies is challenging to control because:</p> <ul style="list-style-type: none"> <li>• It is made up of many substances.</li> <li>• It is both a point- and nonpoint-source pollutant.</li> <li>• The EPA has not established consistent methods for measuring it.</li> </ul> <p>Despite these challenges, thousands of municipalities across the United States control stormwater discharges of trash through the Clean Water Act's National Pollutant Discharge Elimination System program, specifically through permits for municipal separate storm sewer systems. In addition, the EPA, states, and municipalities implement a variety of nonregulatory initiatives to prevent and remove trash from waterways.</p> <p>The EPA can further improve its efforts to reduce trash, including plastic, in U.S. waterways by evaluating the regulatory and nonregulatory obstacles facing states and municipalities and by continuing its support of trash-reduction initiatives</p>
<b>Responsible office</b>	Office of Water
<b>Recommendation open three years or more</b>	1. Evaluate the obstacles to implementing the Clean Water Act to control trash in U.S. waterways and provide a public report describing those obstacles.
<b>Planned completion date</b>	<p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>• Upon issuance: December 31, 2021</li> <li>• Revised: June 30, 2022, February 28, 2023, September 1, 2023, April 22, 2024, and August 31, 2024 (<b><i>more than three years after report issuance</i></b>)</li> </ul>
<b>Report impact statement</b>	The EPA and states can reduce the volume of trash, including plastics, in U.S. waterways by evaluating barriers to implementing the Clean Water Act, or CWA, and developing strategies to overcome those barriers.

### ***EPA Should Conduct New Residual Risk and Technology Reviews for Chloroprene- and Ethylene Oxide-Emitting Source Categories to Protect Human Health (3 recommendations)***

<b>Report number</b>	<a href="#">21-P-0129</a>
<b>Date issued</b>	May 6, 2021
<b>Summary of findings</b>	<p>Results from the EPA's modeling and monitoring efforts indicate that people in some areas of the country may be exposed to unacceptable health risks from chloroprene and ethylene oxide emissions. Despite the EPA classifying chloroprene as a likely human carcinogen in 2010 and ethylene oxide as a carcinogen in 2016, the EPA has not conducted new residual risk and technology reviews, or RTRs, for most types of industrial sources, referred to as source categories, that emit chloroprene or ethylene oxide. The EPA should take the following steps to ensure its RTR process sufficiently identifies and addresses these emissions:</p> <ul style="list-style-type: none"> <li>• Conduct new residual risk reviews for four major-source categories that emit chloroprene or ethylene oxide using new risk values for these pollutants.</li> <li>• Conduct a residual risk review for the hospital sterilizers area source category using the new risk value for ethylene oxide.</li> <li>• Conduct overdue technology reviews for four source categories.</li> <li>• Develop new National Emission Standards for Hazardous Air Pollutants for chemical plant area sources that emit ethylene oxide.</li> <li>• Develop a process to initiate timely reviews of existing and uncontrolled emission sources when new or updated risk information becomes available.</li> </ul>

	<ul style="list-style-type: none"> <li>New RTRs should be conducted because the EPA issued new risk values for chloroprene and ethylene oxide in 2010 and 2016, respectively, to reflect their potent carcinogenicity, as found in newer scientific evidence. The EPA should exercise its discretionary authority to conduct new residual risk reviews under the Clean Air Act whenever new data or information indicates an air pollutant is more toxic than previously determined. Use of such discretionary authority is consistent with the Agency's position, stated in its April 2006 commercial sterilizer RTR rule.</li> </ul>
<b>Responsible office</b>	Office of Air and Radiation
<b>Recommendation open three years or more</b>	<ol style="list-style-type: none"> <li>Conduct new residual risk reviews for Group I polymers and resins that cover neoprene production, synthetic organic chemical manufacturing industry, polyether polyols production, commercial sterilizers, and hospital sterilizers using the new risk values for chloroprene and ethylene oxide and revise the corresponding National Emission Standards for Hazardous Air Pollutants, as needed.</li> <li>Revise National Emission Standards for Hazardous Air Pollutants for chemical manufacturing area sources to regulate ethylene oxide and conduct a residual risk review to ensure that the public is not exposed to unacceptable risks.</li> <li>Conduct overdue technology reviews for Group I polymers and resins that cover neoprene production, synthetic organic chemical manufacturing industry, commercial sterilizers, hospital sterilizers, and chemical manufacturing area sources, which are required to be completed at least every eight years by the Clean Air Act.</li> </ol>
<b>Planned completion date</b>	<p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: September 30, 2024 (<i>more than three years after report issuance</i>)</li> </ul> <p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: September 30, 2028 (<i>more than seven years after report issuance</i>)</li> </ul> <p>Recommendation 4:</p> <ul style="list-style-type: none"> <li>Upon issuance: September 30, 2024 (<i>more than three years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	The EPA should conduct new RTRs for chloroprene- and ethylene oxide-emitting source categories to address elevated individual lifetime cancer risks impacting over 464,000 people, as found in a modeling tool, and to achieve environmental justice.

## Improved Review Processes Could Advance EPA Regions 3 and 5 Oversight of State-Issued National Pollutant Discharge Elimination System Permits (1 recommendation)

Report number	<a href="#">21-P-0122</a>
Date issued	April 21, 2021
Summary of findings	<p>In Regions 3 and 5, the EPA did not follow all relevant CWA and NPDES regulations and guidelines while reviewing permits.</p> <p>Region 3 did not adequately perform its oversight responsibilities to ensure that NPDES permits issued by the State of West Virginia meet CWA and NPDES regulatory requirements. Specifically, West Virginia reissued 286 NPDES mining permits to reflect revisions made to its water-quality regulations in 2015, but it is unclear whether Region 3 took steps to verify that the CWA's anti-backsliding provisions were met. In addition, Region 3 experienced permit review delays, and states within the region issued permits without addressing the EPA's comments.</p> <p>Region 5 did not address all CWA and NPDES regulations during its review of a draft NPDES permit for a mine and processing facilities to be built by PolyMet Mining Inc. along the St. Louis River in northeastern Minnesota. Despite its concerns about the NPDES permit, Region 5 did not provide written comments to Minnesota, contrary to the region's standard operating procedures and per common EPA practice. In addition, Region 5 repeatedly declined to make a formal determination under CWA § 401(a)(2) regarding whether discharges from the PolyMet NorthMet project may impact the quality of waters within the jurisdiction of the Fond du Lac Band of Lake Superior Chippewa, whose tribal lands are 125 miles downstream from the site of the PolyMet NorthMet project. The tribe was, therefore, unable to avail itself of the NPDES permit objection process set forth in CWA § 401(a)(2).</p>
Responsible office	Region 3
Recommendation open three years or more	<p>2. Review the modified National Pollutant Discharge Elimination System mining permits issued by West Virginia based on the 2019 revisions to its National Pollutant Discharge Elimination System program to determine whether the permits contain effluent limits for ionic pollution and other pollutants that are or may be discharged at a level that causes, has the reasonable potential to cause, or contributes to an excursion above any applicable water quality standard, as required by Clean Water Act regulations. If a permit lacks required effluent limits, take appropriate action to address such deficiencies.</p>
Planned completion date	<p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: December 31, 2022, and January 31, 2025 (<i>more than three years after report issuance</i>)</li> </ul>
Report impact statement	Improved EPA oversight could ensure that state NPDES programs are protecting human health and the environment.

## ***EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments (8 recommendations)***

<b>Report number</b>	<a href="#">21-P-0042</a>
<b>Date issued</b>	December 28, 2020
<b>Summary of findings</b>	<p>The EPA has not fully complied with federal laws related to military leave, reservist differential, and military offset. This occurred because Agency management did not establish effective internal controls to implement these laws. The EPA instead relied on reservists, their supervisors, and the Agency's federal payroll provider to comply with federal requirements.</p> <p>The U.S. Government Accountability Office's <i>Standards for Internal Control in the Federal Government</i> and the Office of Management and Budget's Circular No. A-123 state that management is responsible for complying with applicable federal laws and regulations, as well as for designing, implementing, and monitoring internal controls to achieve its objectives. When effective and systematic internal controls are in place, compliance with laws and regulations becomes more likely.</p> <p>EPA management's lack of internal controls to effectively implement federal laws resulted in potential overpayments or underpayments to EPA reservists. Based on the transactions we reviewed, the Agency had a 75 percent error rate for 36 of 48 reservists tested for compliance with military leave requirements. These errors resulted in about \$129,000 in potential improper payments.</p>
<b>Responsible office</b>	Office of Mission Support and Office of the Chief Financial Officer
<b>Recommendation open three years or more</b>	<ol style="list-style-type: none"> <li>2. Provide resources for supervisors, timekeepers, and reservists on their roles and responsibilities related to military leave under the law and Agency policies.</li> <li>3. Establish and implement internal controls that will allow the Agency to monitor compliance with applicable laws, federal guidance, and Agency policies, including periodic internal audits of all military leave, to verify that <ol style="list-style-type: none"> <li>a) charges by reservists are correct and supported and</li> <li>b) appropriate reservist differential and military offset payroll audit calculations are being requested and performed.</li> </ol> </li> <li>4. Require reservists to correct and supervisors to approve military leave time charging errors in PeoplePlus that have been identified during the audit or as part of the Agency's actions related to Recommendations 5 and 6.</li> <li>5. Recover the approximately \$11,000 in military pay related to unsupported 5 U.S.C. § 6323(a) military leave charges, unless the Agency can obtain documentation to substantiate the validity of the reservists' military leave.</li> <li>6. Submit documentation for the reservists' military leave related to the approximately \$118,000 charged under 5 U.S.C. § 6323(b) to the EPA's payroll provider to perform payroll audit calculations and recover any military offsets that may be due.</li> <li>7. Identify the population of reservists who took unpaid military leave pursuant to 5 U.S.C. § 5538 and determine whether those reservists are entitled to receive a reservist differential. Based on the results of this determination, take appropriate steps to request that the EPA's payroll provider perform payroll audit calculations to identify and pay the amounts that may be due to reservists.</li> <li>8. For the time periods outside of the scope of our audit (pre-January 2017 and post-June 2019), identify the population of reservists who charged military leave under 5 U.S.C. § 6323(b) or 6323(c) and determine whether military offset was paid by the reservists. If not, review reservists' military documentation to determine whether payroll audit calculations are required. If required, request that the EPA's payroll provider perform payroll audit calculations to identify and recover military offsets that may be due from the reservists under 5 U.S.C. §§ 6323 and 5519.</li> <li>9. Report all amounts of improper payments resulting from paid military leave for inclusion in the annual Agency Financial Report, as required by the Payment Integrity Information Act of 2019.</li> </ol>
<b>Planned completion date</b>	<p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>• Upon issuance: April 30, 2022</li> </ul>



	<ul style="list-style-type: none"> <li>Revised: July 29, 2022; October 1, 2022; and June 30, 2025 (<i>more than three years after report issuance</i>)</li> </ul> <p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>Upon issuance: June 30, 2022</li> <li>Revised: July 29, 2022, and June 3, 2027 (<i>more than six years after report issuance</i>)</li> </ul> <p>Recommendation 4:</p> <ul style="list-style-type: none"> <li>Upon issuance: September 30, 2021</li> <li>Revised: March 31, 2022; July 29, 2022; and September 3, 2026 (<i>more than five years after report issuance</i>)</li> </ul> <p>Recommendations 5 and 6:</p> <ul style="list-style-type: none"> <li>Upon issuance: August 31, 2021</li> <li>Revised: December 15, 2021; December 30, 2022; and August 31, 2026 (<i>more than five years after report issuance</i>)</li> </ul> <p>Recommendation 7:</p> <ul style="list-style-type: none"> <li>Upon issuance: February 28, 2022</li> <li>Revised: September 30, 2022, and December 31, 2026 (<i>more than six years after report issuance</i>)</li> </ul> <p>Recommendation 8:</p> <ul style="list-style-type: none"> <li>Upon issuance: February 28, 2022</li> <li>Revised: December 30, 2022, and February 28, 2027 (<i>more than six years after report issuance</i>)</li> </ul> <p>Recommendation 9:</p> <ul style="list-style-type: none"> <li>Upon issuance: December 1, 2021</li> <li>Revised: December 1, 2022, and December 1, 2024 (<i>more than three years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	The EPA paid 124 reservists about \$1.4 million in military leave pay from January 2017 through June 2019. We identified potential improper payments of \$129,000 related to 104 of the 1,628 payroll transactions that we audited.

***Region 2's Hurricanes Irma and Maria Response Efforts in Puerto Rico and U.S. Virgin Islands Show the Need for Improved Planning, Communications, and Assistance for Small Drinking Water Systems (1 recommendation)***

<b>Report number</b>	<a href="#">21-P-0032</a>
<b>Date issued</b>	December 3, 2020
<b>Summary of findings</b>	<p>Before hurricanes Irma and Maria made landfall, Region 2 established an incident command structure and staffing plan to direct and manage its emergency response efforts. The region also contacted agencies in Puerto Rico and the USVI to determine the ability of the islands' drinking water and wastewater systems to weather the storms.</p> <p>Hurricane Irma approached Puerto Rico and the USVI on September 5, 2017, as a Category 5 storm. Beginning on September 20, 2017, Hurricane Maria struck the USVI as a Category 5 storm and Puerto Rico as a Category 4 storm. After the hurricanes, regional emergency response staff performed operational assessments of drinking water and wastewater systems; conducted water sampling and analyses; and helped small, rural drinking water systems obtain generators. Despite these regional efforts and the federal government's largest ever hurricane response, some small, rural drinking water systems in Puerto Rico and the USVI still had not returned to normal operations more than nine months after the storms made landfall. The damage caused by the hurricanes and the pre-storm conditions of those systems complicated the response.</p> <p>The EPA's internal review processes delayed distribution of public health announcements, such as instructions on how to treat drinking water to reduce risk of illness. In addition, Region 2 did not fully engage its local staff in Puerto Rico and the USVI during hurricane preparations. By adjusting its review-and approval process for public outreach information; strengthening the capacities of small, rural drinking water systems; and involving local EPA staff in the planning stages, Region 2 can improve the effectiveness of its emergency response efforts.</p>
<b>Responsible office</b>	Region 2
<b>Recommendation open three years or more</b>	<p>3. In coordination with the Office of Water, implement America's Water Infrastructure Act in Puerto Rico and the U.S. Virgin Islands by:</p> <ul style="list-style-type: none"> <li>(a) Developing and implementing a strategy to provide training, guidance, and assistance to small drinking water systems as they improve their resilience and</li> <li>(b) Establishing a process for small drinking water systems to apply for America's Water Infrastructure Act grants. This process should include (1) implementing the EPA's May 2020 guidance provided to small drinking water systems regarding resilience assessments and (2) establishing a public information campaign to inform small drinking water systems of the America's Water Infrastructure Act grant opportunity, qualifying requirements, and application deadlines.</li> </ul>
<b>Planned completion date</b>	<p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>• Upon issuance: December 31, 2022</li> <li>• Revised: June 30, 2023 and June 30, 2024 (<i>more than three years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	Enhancements to water system capacity and emergency preparation for island response could better protect the health of communities impacted by hurricanes and other disasters.

## Improved EPA Oversight of Funding Recipients' Title VI Programs Could Prevent Discrimination (3 recommendations)

Report number	<a href="#">20-E-0333</a>
Date issued	September 28, 2020
Summary of findings	<p>The External Civil Rights Compliance Office has not fully implemented an oversight system to provide reasonable assurance that organizations receiving EPA funding are properly implementing Title VI. As an initial matter, the office does not conduct proactive compliance reviews to determine funding recipients' compliance with Title VI. Instead, only once an investigation has been lodged will the office review the foundational elements of the recipient's nondiscrimination program using a checklist. This checklist documents the existence of a nondiscrimination program but does not necessarily document the successful implementation of Title VI. We used the checklist to conduct a limited review of the nondiscrimination programs in all 50 states and three territories. We found that 81 percent lacked some of the required foundational elements on their websites. Meanwhile, the External Civil Rights Compliance Office does not systematically collect program data from EPA funding recipients, and state personnel told us they need training and guidance to help them address discrimination complaints related to permits and cumulative impacts. Three of the seven states we interviewed indicated that they had not received training from the office.</p> <p>Since the External Civil Rights Compliance Office assumed management of the EPA's Title VI program in December 2016, it has focused its efforts on reducing a significant backlog of discrimination complaints while simultaneously developing policy and guidance documents. It resolved a backlog of 61 cases from fiscal year 2017 through 2019. Improved oversight could prevent future case backlogs at the EPA and help ensure funding recipients comply with Title VI.</p>
Responsible office	Office of General Counsel
Recommendation open three years or more	<ol style="list-style-type: none"> <li>Develop and implement a plan to coordinate relevant Agency program, regional, and administrative offices with the External Civil Rights Compliance Office to develop guidance on permitting and cumulative impacts related to Title VI.</li> <li>Determine how to use existing or new data to identify and target funding recipients for proactive compliance reviews, and develop or update policy, guidance, and standard operating procedures for collecting and using those data.</li> <li>Develop and deliver training for the deputy civil rights officials and EPA regional staff that focuses on their respective roles and responsibilities within the EPA's Title VI program.</li> </ol>
Planned completion date	<p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: September 30, 2022, September 30, 2023, and September 30, 2024 (<b>more than four years after report issuance</b>)</li> </ul> <p>Recommendation 5:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: March 31, 2023, September 30, 2023, December 31, 2023, June 30, 2024, and September 30, 2024 (<b>more than four years after report issuance</b>)</li> </ul> <p>Recommendation 6:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: March 31, 2022, September 30, 2023, and September 30, 2024 (<b>more than four years after report issuance</b>)</li> </ul>
Report impact statement	Despite elimination of the case backlog, additional improvements in the EPA's oversight of Title VI funding recipients could prevent discrimination.

### Further Efforts Needed to Uphold Scientific Integrity Policy at EPA (3 recommendations)

Report number	<a href="#">20-P-0173</a>
Date issued	May 20, 2020
Summary of findings	<p>The results of our 2018 agencywide survey on scientific integrity—which received 4,320 responses, a 23.5 percent response rate—showed that 3,987 respondents were aware of or had some familiarity with the <i>Scientific Integrity Policy</i>. Among those respondents with a basis to judge, the majority (56 percent; 1,025 of 1,842) were satisfied with the overall implementation of the EPA's <i>Scientific Integrity Policy</i>. The survey also revealed some concerns with specific aspects of scientific integrity at the EPA, including dissatisfaction with the EPA's culture of scientific integrity (59 percent; 1,425 of 2,402) and the release of scientific information to the public (57 percent; 1,049 of 1,842).</p> <p>While our 2018 survey results provide only a snapshot in time, comparing them with the EPA's 2016 scientific integrity survey suggests areas that have improved and areas in need of improvement. Our 2018 survey results demonstrate higher levels of awareness of the <i>Scientific Integrity Policy</i> and how to report a potential scientific integrity violation. However, our survey revealed lower measures of perceived leadership support of scientific integrity and of satisfaction with the review and clearance of scientific documents.</p> <p>Also, while the Scientific Integrity Committee, including the scientific integrity official, have implemented many policy requirements and identified actions to improve scientific integrity at the EPA, we found that procedures to address potential violations were not finalized, mandatory training was not tracked, annual reporting was not timely, and the release of scientific products was not supported by a centralized clearance system. With improvements in these areas, the Scientific Integrity Committee could more consistently implement the <i>Scientific Integrity Policy</i> across the EPA.</p>
Responsible office	Office of Research and Development/Science Advisor
Recommendation open three years or more	<ol style="list-style-type: none"> <li>6. In coordination with the assistant administrator for Mission Support, complete the development and implementation of the electronic clearance system for scientific products across the Agency.</li> <li>7. With the assistance of the Scientific Integrity Committee, finalize and release the procedures for addressing and resolving allegations of a violation of the <i>Scientific Integrity Policy</i>, and incorporate the procedures into scientific integrity outreach and training materials.</li> <li>8. With the assistance of the Scientific Integrity Committee, develop and implement a process specifically to address and resolve allegations of <i>Scientific Integrity Policy</i> violations involving high profile issues or senior officials, and specify when this process should be used.</li> </ol>
Planned completion date	<p>Recommendation 6:</p> <ul style="list-style-type: none"> <li>• Upon issuance: June 30, 2022</li> <li>• Revised: June 30, 2024 (<i>more than four years after report issuance</i>)</li> </ul> <p>Recommendation 7:</p> <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2020</li> <li>• Revised: April 30, 2022, June 30, 2022, March 31, 2023, and June 30, 2024 (<i>more than four years after report issuance</i>)</li> </ul> <p>Recommendation 8:</p> <ul style="list-style-type: none"> <li>• Upon issuance: June 30, 2021</li> <li>• Revised: June 30, 2022; March 31, 2023; and June 30, 2024 (<i>more than four years after report issuance</i>)</li> </ul>
Report impact statement	Improving implementation of the <i>Scientific Integrity Policy</i> will enable the EPA to more effectively carry out its mission to protect human health and the environment.

## ***EPA's Processing Times for New Source Air Permits in Indian Country Have Improved, but Many Still Exceed Regulatory Time Frames (2 recommendations)***

<b>Report number</b>	<a href="#">20-P-0146</a>
<b>Date issued</b>	April 22, 2020
<b>Summary of findings</b>	<p>Of the tribal minor-source New-Source-Review permits that the EPA issued between 2011 and August to October 2018, 62 percent exceeded the applicable regulatory time frame. In addition, more than half of the permits still in process exceeded the applicable time frame. However, since 2011, the average number of days it has taken the EPA to issue two types of minor-source permits has declined. Further, the EPA processed permits for the construction of new facilities faster than it processed permits for existing facilities. Processing permits for new facility construction is more critical since delays could have negative economic impacts on industry and tribal communities.</p> <p>The main causes of permitting delays included time-consuming back-and-forth communication between the applicant and the EPA during the application process, as well as competing and limited resources. In April 2018, staff and managers from EPA headquarters and regions met to identify ways to make the New-Source-Review permitting process more efficient, but as of the date we issued our report, they had not implemented all the recommendations from that meeting. The EPA began tracking processing times in the summer of 2018.</p> <p>In addition, not all EPA regions were accurately documenting the date that applications were deemed complete, which is the basis for computing processing time frames. Without accurate application completion dates, the Agency cannot accurately assess the timeliness of permitting actions. We also found that the EPA does not have a systematic approach to identify non-filers, which are facilities on tribal lands that need a New-Source-Review permit but have not applied for one.</p>
<b>Responsible office</b>	Office of Air and Radiation
<b>Recommendation open three years or more</b>	<ol style="list-style-type: none"> <li>1. Implement a system that is accessible to both the EPA and the applicants to track the processing of all tribal-New-Source-Review permits and key permit dates, including application received, application completed, draft permit issued, public comment period (if applicable), and final permit issuance.</li> <li>2. Establish and implement an oversight process to verify that the regions update the tribal-New-Source-Review permit tracking system on a periodic basis with the correct and required information.</li> </ol>
<b>Planned completion date</b>	<p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2021</li> <li>• Revised: September 30, 2022, September 30, 2023, and September 30, 2024 (<b><i>more than four years after report issuance</i></b>)</li> </ul> <p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>• Upon issuance: March 31, 2022</li> <li>• Revised: September 30, 2022, September 30, 2023, and September 30, 2024 (<b><i>more than four years after report issuance</i></b>)</li> </ul>
<b>Report impact statement</b>	Delays in processing tribal New-Source-Review permits could impact construction projects and increase the risk that existing facilities awaiting a permit could be emitting more pollution than would be allowed if they were operating under an approved permit.

***EPA Effectively Screens Air Emissions Data from Continuous Monitoring Systems but Could Enhance Verification of System Performance (1 recommendation)***

<b>Report number</b>	<a href="#">19-P-0207</a>
<b>Date issued</b>	June 27, 2019
<b>Summary of findings</b>	<p>The EPA's automated screening of facility-reported Continuous Emissions Monitoring System data worked as intended and was effective in verifying the quality of the reported data. However, we found a small number of inaccuracies and inconsistencies in the reported data. While these instances had no impact on whether the data met quality assurance requirements, the inaccurate data could have a negative impact on data users by providing inaccurate or misleading information. The EPA can prevent these problems by adding specific screening checks to its existing reporting software.</p> <p>Although the EPA's automated screening process was effective, the validity of the reported data can only be fully established when that process is supplemented with on-site field audits to verify that the Continuous Emissions Monitoring System monitoring requirements were met. However, we found that the EPA and state agencies conducted a limited number of these audits. Out of over 1,000 facilities subject to Acid Rain Program and/or Cross-State Air Pollution Rule requirements, the EPA conducted field audits at only 16 facilities between 2016 and the end of June 2018. In addition, nine of the ten state agencies we contacted were not conducting field audits. In response to our work, the EPA initiated a process to develop a streamlined Continuous Emissions Monitoring System field audit approach that state and local agencies can use when conducting other on-site visits at facilities.</p>
<b>Responsible office</b>	Office of Air and Radiation
<b>Recommendation open three years or more</b>	<ol style="list-style-type: none"> <li>1. Develop and implement electronic checks in the EPA's Emissions Collection and Monitoring Plan System or through an alternative mechanism to retroactively evaluate emissions and quality assurance data in instances where monitoring plan changes are submitted after the emissions and quality assurance data have already been accepted by the EPA.</li> </ol>
<b>Planned completion date</b>	<p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>• Upon issuance: March 31, 2025 (<i>more than five years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	Data from the Continuous Emissions Monitoring System are used to determine whether sources, such as power plants, comply with emissions limits designed to improve air quality and achieve environmental and public health goals.



***Pesticide Registration Fee, Vulnerability Mitigation and Database Security Controls for EPA's FIFRA and PRIA Systems Need Improvement (1 recommendation)***

<b>Report number</b>	<a href="#">19-P-0195</a>
<b>Date issued</b>	June 21, 2019
<b>Summary of findings</b>	<p>The EPA has adequate controls over the posting of FIFRA and PRIA financial transactions in the Agency's accounting system, Compass Financials. However, the EPA's FIFRA and PRIA systems have internal control deficiencies relating to the fee registration process, system vulnerability mitigation, and database security. We tested controls in these areas to verify their compliance with federal standards and guidance, as well as with EPA policies and procedures. We noted the following conditions:</p> <ul style="list-style-type: none"> <li>• There were inconsistencies and errors related to transactions in the FIFRA and PRIA fee data posted between the Office of Pesticide Programs' pesticide registration system and Compass Financials.</li> <li>• Twenty of the 29 high-level vulnerabilities identified by the Agency in 2015 and 2016 remained uncorrected after the allotted remediation time frame. In addition, we tested ten of the 20 uncorrected vulnerabilities and found that required plans of action and milestones for remediation were not created for any of them.</li> </ul> <p>The Office of Pesticide Programs needs to improve the security for one of the FIFRA and PRIA databases, including password controls, timely installation of security updates, and restriction of administrative privileges.</p>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Recommendation open three years or more</b>	2. Complete the actions and milestones identified in the Office of Pesticide Programs' <i>PRIA Maintenance Fee Risk Assessment</i> document and associated plan regarding the fee payment and refund posting processes.
<b>Planned completion date</b>	<p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>• Upon issuance: December 31, 2020</li> <li>• Revised: December 31, 2022, June 30, 2023, January 31, 2024, and December 31, 2025 <b><i>(more than six years after report issuance)</i></b></li> </ul>
<b>Report impact statement</b>	Proper vulnerability testing, fee registration, and database controls are essential to the security of the EPA's FIFRA and PRIA systems.

***EPA Needs a Comprehensive Vision and Strategy for Citizen Science that Aligns with Its Strategic Objectives on Public Participation (1 recommendation)***

<b>Report number</b>	<a href="#">18-P-0240</a>
<b>Date issued</b>	September 5, 2018
<b>Summary of findings</b>	<p>Although citizen science is carried out throughout the EPA, the Agency has not developed controls necessary to manage citizen science agencywide, including a clear vision and objectives for using results. Absent this, the EPA cannot undertake a systematic effort to analyze the risks and opportunities that citizen science presents.</p> <p>EPA staff identified barriers to effectively using citizen science results—including lack of a comprehensive vision and support or resources from senior management, and lack of understanding and buy-in for citizen science—that exist because EPA leadership has not developed a strategy for citizen science. Citizen science is evolving as advancements in technology provide greater access to the public. Thus, as public involvement grows, it will place pressure on the EPA to understand and determine how to use the data collected and provided to the Agency.</p>
<b>Responsible office</b>	Deputy Administrator (within the Office of the Administrator)
<b>Recommendation open three years or more</b>	2. Through appropriate EPA offices, direct completion of an assessment to identify the data management requirements for using citizen science data and an action plan for addressing those requirements, including those on sharing and using data, data format/standards, and data testing/validation.
<b>Planned completion date</b>	<p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>• Upon issuance: December 31, 2020</li> <li>• Revised: March 31, 2023, December 31, 2023, and June 30, 2024 (<b><i>more than five years after report issuance</i></b>)</li> </ul>
<b>Report impact statement</b>	Without uniform guidance and direction, the EPA will be unable to fully use citizen science data that could contribute to the Agency's mission.

## ***EPA Needs to Evaluate the Impact of the Revised Agricultural Worker Protection Standard on Pesticide Exposure Incidents (1 recommendation)***

<b>Report number</b>	<a href="#">18-P-0080</a>
<b>Date issued</b>	February 15, 2018
<b>Summary of findings</b>	<p>The EPA had policies and procedures in place to implement the revised Agricultural WPS. Further, the Agency provided training to regional staff, state inspectors, and program leads. However, we found that management controls to implement the revised WPS were not fully adequate as of January 2, 2017, when compliance with most of the revised rule was required.</p> <p>Essential training and implementation materials were not available by January 2, 2017. In addition, two key documents—the <i>WPS Inspection Manual</i> and the <i>How to Comply</i> manual—were not available when the EPA conducted the majority of its training and outreach activities for states and tribes in 2016. As a result, many state officials said they did not have the time, tools, or resources to successfully implement the revised WPS by the January 2, 2017 compliance date. The EPA granted a state agricultural association's petition to delay the compliance date until the necessary training resources and educational materials were made available to state agencies responsible for implementing the WPS. However, in a December 21, 2017, Federal Register notice, the EPA rescinded its plan to delay compliance dates. The Agency announced that compliance dates in the revised WPS published on November 2, 2015, remain in effect and that the Agency does not intend to extend them. The EPA also announced plans to revise certain WPS requirements.</p> <p>The EPA does not have the ability to collect agricultural pesticide exposure incident data to measure the impact of the revised WPS rule among target populations. The Agency relies on information assessed during pesticide reevaluations and from voluntary reporting databases. The EPA is working on improving its Incident Data System, but the Agency stated that the improvements will not enable the collection of additional occupational exposure data.</p>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Recommendation open three years or more</b>	1. In coordination with the Office of Enforcement and Compliance Assurance, develop and implement a methodology to evaluate the impact of the revised Agricultural Worker Protection Standard on pesticide exposure incidents among target populations.
<b>Planned completion date</b>	Recommendation 1: <ul style="list-style-type: none"> <li>• Upon issuance: Unresolved</li> <li>• Revised: December 31, 2022, December 31, 2023, and June 28, 2024 (<b><i>more than six years after report issuance</i></b>)</li> </ul>
<b>Report impact statement</b>	Over 2 million agricultural workers and pesticide handlers are protected by the WPS. Revisions to the standard are intended to reduce exposure to pesticides and provide enhanced protection to agricultural workers, pesticide handlers, and their families.

***Improved Management of the Brownfields Revolving Loan Fund Program Is Required to Maximize Cleanups (1 recommendation)***

<b>Report number</b>	<a href="#">17-P-0368</a>
<b>Date issued</b>	August 23, 2017
<b>Summary of findings</b>	<p>Approximately \$10.9 million available to clean up brownfields is not being used as intended. Contaminated brownfield properties are not being cleaned up and redeveloped for ten of the 20 closed Brownfields Revolving Loan Fund cooperative agreements reviewed. The recipients of the cooperative agreements have not re-loaned or spent program income collected after the closeout agreement was signed.</p> <p>The <i>U.S. Environmental Protection Agency's (EPA's) 2008 Revolving Loan Fund Grant Program Administrative Manual</i> states the following: "EPA regions should encourage the recipient to maximize the amount of money loaned out for cleanup purposes at all times. RLF funds should not remain idle."</p> <p>We found confusion among EPA regions and Revolving Loan Fund recipients and dissimilarities in terms and conditions, leading to inconsistencies in program application. Program income was not maximized by depositing funds into an interest-bearing account, and sources of program income were excluded from the terms and conditions of cooperative agreements and closeout agreements. Another source of confusion was knowing when post-closeout program income was used, and when a closeout agreement can be terminated. These issues resulted in inconsistencies that could potentially affect the long-term sustainability of the Brownfields Revolving Loan Fund Program.</p> <p>We also found that the EPA's Office of Brownfields and Land Revitalization's data management system did not meet federal standards. In addition, some regional project officers could not review annual reports for Revolving Loan Fund recipients. We questioned over \$2.7 million from three recipients.</p>
<b>Responsible office</b>	Office of Land and Emergency Management
<b>Recommendation open three years or more</b>	14. Develop and implement a method for the Office of Brownfields and Land Revitalization to track closed cooperative agreements with pre- and post-program income.
<b>Planned completion date</b>	<p><i>Reopened by OIG</i></p> <p>Recommendation 14:</p> <ul style="list-style-type: none"> <li>• Upon issuance: March 19, 2019</li> <li>• Revised: December 31, 2023 and September 30, 2024 (<b><i>more than seven years after report issuance</i></b>)</li> </ul>
<b>Report impact statement</b>	For ten of the 20 closed Brownfields Revolving Loan Fund cooperative agreements reviewed, approximately \$10.9 million available to clean up brownfields is not being used as intended.

## ***A Has Not Met Certain Statutory Requirements to Identify Environmental Impacts of Renewable Fuel Standard (2 recommendations)***

<b>Report number</b>	<a href="#">16-P-0275</a>
<b>Date issued</b>	August 18, 2016
<b>Summary of findings</b>	<p>The EPA's Office of Research and Development has not complied with the requirement to provide a report every three years to Congress on the impacts of biofuels. The EPA provided a report to Congress in 2011 but has not provided subsequent reports as required.</p> <p>In addition, the EPA's Office of Air and Radiation has not fulfilled the anti-backsliding requirements for RFS, which are to analyze and address any negative air quality impacts of RFS. In 2010, the EPA completed a comprehensive life cycle analysis to determine greenhouse gas reduction thresholds for RFS. Although not required to do so, the EPA committed to update this analysis as life cycle science evolves. However, it does not have a process for initiating an update.</p> <p>The RFS reporting requirement provides for an objective analysis on the environmental impacts and unintended consequences of U.S. biofuel policy. This analysis is important given conflicting scientific opinions about biofuel impacts, potential impacts outside of the EPA's regulatory control, and divergent RFS interests. The EPA does not have an assessment that meets the requirement to identify whether RFS creates any impacts on air quality and, thus, take required measures to mitigate impacts. This information is needed to fully inform the EPA, Congress, and other stakeholders of the environmental impacts of U.S. biofuel policy. In June 2016, Congress held a hearing on RFS implementation. Members expressed bipartisan interest in receiving more information from the EPA on the environmental impacts. This would help assess whether the law's original intent is being achieved and at what cost.</p>
<b>Responsible office</b>	Office of Air and Radiation
<b>Recommendation open three years or more</b>	<ol style="list-style-type: none"> <li>2. Complete the anti-backsliding study on the air quality impacts of the Renewable Fuel Standard as required by the Energy Independence and Security Act.</li> <li>3. Determine whether additional action is needed to mitigate any adverse air quality impacts of the Renewable Fuel Standard as required by the Energy Independence and Security Act.</li> </ol>
<b>Planned completion date</b>	Recommendations 2 and 3: <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2024 (<b><i>more than eight years after report issuance</i></b>)</li> </ul>
<b>Report impact statement</b>	The EPA, Congress, and other stakeholders lack key information on biofuel impacts needed to make science-based decisions about the RFS.

***Internal Controls Needed to Control Costs of Emergency and Rapid Response Services Contracts, as Exemplified in Region 6 (1 recommendation)***

<b>Report number</b>	<a href="#">14-P-0109</a>
<b>Date issued</b>	February 4, 2014
<b>Summary of findings</b>	<p>Region 6 manages field activities under the Emergency and Rapid Response Services contracts within the terms of the contract. However, our review of task order files and invoices submitted under those task orders showed that infrequent internal control reviews and inadequate staffing levels hamper Region 6's ability to prevent and detect many contract management shortcomings, such as:</p> <ul style="list-style-type: none"> <li>• Performing required annual invoice reviews.</li> <li>• Monitoring contractor adjustment vouchers.</li> <li>• Receiving prime contractor negotiated team subcontract agreements on time.</li> <li>• Correctly coding task orders in the EPA Acquisition System.</li> <li>• Performing adequate internal control reviews.</li> </ul> <p>Without adequate staffing levels, Region 6 is unable to conduct internal control reviews. Such reviews are a tool for ensuring that products comply with regulations and are consistently of high quality. Without internal control reviews, crucial aspects in the acquisition cycle cannot be assessed, and management cannot determine and properly address weaknesses and vulnerabilities.</p> <p>We identified two conditions that resulted in higher costs to the government. One prime contractor was applying a general and administrative indirect rate to its team subcontractors' other direct costs, which went against the prime contractor's proposal and indirect cost rate letter. Also, both prime contractors were receiving additional profit because the fixed labor rates negotiated between the EPA and the Emergency and Rapid Response Services prime contractors were based solely on the prime's labor rates.</p>
<b>Responsible office</b>	Region 6
<b>Recommendation open three years or more</b>	3. Direct contracting officers to require that the contractor adjust all its billings to reflect the application of the correct rate to team subcontract other direct costs.
<b>Planned completion date</b>	<p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>• Upon issuance: Unresolved</li> <li>• Revised: September 30, 2024 (<i>more than ten years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	Improper application of general and administrative rates resulted in higher costs to the government.



### ***EPA Should Revise Outdated or Inconsistent EPA-State Clean Water Act Memoranda of Agreement (1 recommendation)***

<b>Report number</b>	<a href="#">10-P-0224</a>
<b>Date issued</b>	September 14, 2010
<b>Summary of findings</b>	NPDES memorandums of agreement between the EPA and states do not ensure that the Agency has management control and effective oversight over a national program administered by states. EPA headquarters does not hold EPA regional or state offices accountable for updating their memorandums of agreement when necessary and relies on other planning and management mechanisms to exercise control over state programs. However, memorandums of agreement are critical because they are the common denominator for state-authorized programs and should represent a common baseline. Memorandums of agreement that are outdated or that are not adhered to reduce the EPA's ability to maintain a uniform program across states that meets the goals of CWA sections 101 and 402. An effective national program must maintain consistent management control and oversight of state programs.
<b>Responsible office</b>	Office of Water
<b>Recommendation open three years or more</b>	2-2. Develop a systematic approach to identify which states have outdated or inconsistent memorandums of agreements; renegotiate and update those memorandums of agreements using the memorandum of agreements template; and secure the active involvement and final, documented concurrence of headquarters to ensure national consistency.
<b>Planned completion date</b>	Recommendation 2-2: <ul style="list-style-type: none"> <li>• Upon issuance: September 28, 2018</li> <li>• Revised: September 30, 2020, September 30, 2022, September 30, 2023 and April 30, 2025 (<i>more than 14 years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	The current state of the memorandums of agreement means that the EPA cannot confirm it has effective management control over state programs, which would assure the public that Clean Water Act objectives are being achieved.

### ***Making Better Use of Stringfellow Superfund Special Accounts (1 recommendation)***

<b>Report number</b>	<a href="#">08-P-0196</a>
<b>Date issued</b>	July 9, 2008
<b>Summary of findings</b>	The Stringfellow special accounts had a balance of approximately \$117.8 million as of June 11, 2008. The \$70 million remaining in the accounts are to cover potential EPA cleanup costs if the responsible party—that is, California—is unable to pay. That leaves up to \$47.8 million that can be transferred to the EPA Hazardous Substance Superfund Trust Fund.
<b>Responsible office</b>	Region 9
<b>Recommendation open three years or more</b>	2. Reclassify or transfer to the Trust Fund, as appropriate, \$27.8 million (plus any earned interest less oversight costs) of the Stringfellow special accounts in annual reviews, and at other milestones including the end of fiscal year 2010, when the record of decision is signed, and the final settlement is achieved.
<b>Planned completion date</b>	Recommendation 2: <ul style="list-style-type: none"> <li>• Upon Issuance: December 31, 2012</li> <li>• Revised: September 30, 2023, and September 30, 2026 (<i>more than 18 years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	The EPA could reallocate some portion of its other Trust Fund dollars to other priority sites or needs. Alternatively, if funds are transferred to the Trust Fund, there are numerous Superfund requirements and priorities elsewhere in the United States that could be addressed by putting the approximately \$27.8 million of idle funds to better use.



## Whistleblower Protection

U.S. Environmental Protection Agency

*The whistleblower protection coordinator's role is to educate Agency employees about prohibitions against retaliation for protected disclosures and the rights and remedies against retaliation. For more information, please visit the OIG's whistleblower protection [webpage](#).*

### Contact us:



**Congressional Inquiries:** [OIG.CongressionalAffairs@epa.gov](mailto:OIG.CongressionalAffairs@epa.gov)



**Media Inquiries:** [OIG.PublicAffairs@epa.gov](mailto:OIG.PublicAffairs@epa.gov)



**EPA OIG Hotline:** [OIG.Hotline@epa.gov](mailto:OIG.Hotline@epa.gov)



**Web:** [epaoig.gov](http://epaoig.gov)

### Follow us:



**X (formerly Twitter):** [@epaoig](https://twitter.com/epaoig)



**LinkedIn:** [linkedin.com/company/epa-oig](https://linkedin.com/company/epa-oig)



**YouTube:** [youtube.com/epaoig](https://youtube.com/epaoig)



**Instagram:** [@epa.ig.on.ig](https://www.instagram.com/epa.ig.on.ig)



[www.epaoig.gov](http://www.epaoig.gov)