



OFFICE OF INSPECTOR GENERAL

Semiannual Report to Congress

October 1, 2020–March 31, 2021

EPA-350-R-21-001
May 2021

Index of Reporting Requirements

Inspector General Act of 1978, as amended

Requirement	Subject	Page
Section 5(a)(1)	Significant problems, abuses, and deficiencies	12–32
Section 5(a)(2)	Significant recommendations for corrective action	3, 12–21, 26–27, 30–32
Section 5(a)(3)	Reports with corrective action not completed	4–9, 51–62
Section 5(a)(4)	Matters referred to prosecutive authorities	22–27, 42–43, 63
Section 5(a)(5)	Information or assistance refused	11
Section 5(a)(6)	List of reports issued	44–45
Section 5(a)(7)	Summaries of significant reports	3, 13–21, 26–27, 30–31
Section 5(a)(8)	Audit, inspection, and evaluation reports—questioned costs	41
Section 5(a)(9)	Audit, inspection, and evaluation reports—funds to be put to better use	41
Section 5(a)(10)	Prior audit, inspection, and evaluation reports (1) for which no management decision was made by the end of the reporting period, (2) for which no establishment comment was returned within 60 days, and (3) for which there are unimplemented recommendations.	46–62
Section 5(a)(11)	Significant revised management decisions	None
Section 5(a)(12)	Significant management decisions with which OIG disagreed	None
Section 5(a)(14–16)	Peer reviews conducted	64
Section 5(a)(17–18)	Statistics on investigative reports, referrals, prosecutions, and indictments	40
Section 5(a)(19)	Substantiated investigations involving senior government employees	22
Section 5(a)(20)	Instances of whistleblower retaliation	11
Section 5(a)(21)	Any establishment attempts to interfere with independence	11
Section 5(a)(22)	Closed audits, evaluations, and investigations not disclosed to public	63

Abbreviations

CDC	Centers for Disease Control and Prevention
CSB	U.S. Chemical Safety and Hazard Investigation Board
EPA	U.S. Environmental Protection Agency
FY	Fiscal Year
OIG	Office of Inspector General
SES	Senior Executive Service
U.S.C.	United States Code

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

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Message to Congress

The halfway mark between one fiscal year and the next presents a natural opportunity to pause and take measure, ensuring that we are achieving our mission of preventing and detecting fraud, waste, abuse, mismanagement, and misconduct related to the programs and operations of the U.S. Environmental Protection Agency and the U.S. Chemical Safety and Hazard Investigation Board. As the inspector general for the EPA and the CSB, I am proud to report that staff have remained true to our mission. The coronavirus pandemic is still an ever-present concern, first and foremost in terms of employee safety but also in evaluating how the EPA and CSB have adapted their efforts to execute their missions. We also persist in identifying fraud schemes related to the pandemic, such as misrepresentations of the EPA's endorsement of products. Our collective oversight efforts extend beyond our pandemic-related work, however. We highlight our significant work over the past six months in the pages of this semiannual report.



Sean W. O'Donnell

The *OIG's Oversight Plan*. During the first half of fiscal year 2021, the Office of Inspector General upgraded from a traditional *Annual Plan* to an [Oversight Plan](#), which strategically maps out our ongoing and future audits and evaluations to address the top challenges the EPA faces in executing its mission. These top management challenges—which, after a systemic analysis of our body of work and input from Agency, congressional, and other stakeholders, we presented in *OIG Report No. 20-N-0231*—are the bedrock of our work efforts this fiscal year. Through continuous reassessment of our work efforts against the dynamic environmental landscape, we ensure that our work remains relevant, timely, and of value.

***Scientific Integrity and the *OIG**.** The Agency's scientific integrity policy asserts that the EPA's "ability to pursue its mission to protect human health and the environment depends upon the integrity of the science on which it relies." The *OIG*, with its statutory mandate to investigate allegations of mismanagement or abuse of authority, plays a critical role in protecting the Agency's scientific integrity. Consistent with our statutory responsibilities, EPA policy states that each employee has the duty to promptly report allegations of wrongdoing or irregularities, including those involving scientific misconduct, to the *OIG*. The *OIG* can provide a greater assurance of confidentiality to complainants than alternative reporting mechanisms and help protect them against retaliation. As an independent office, the *OIG* can also receive and act on complaints against senior EPA officials without fear of undue influence. In addition, by being fully cognizant of all allegations made, we can identify systemic scientific integrity issues and then initiate audits or evaluations to assess and make recommendations to correct the root causes of these issues. To facilitate transparency, we continue our practice, started in our previous semiannual report, of providing a summary of our oversight of scientific integrity at the Agency.

*Consistent with the *OIG's* statutory responsibilities, EPA policy states that each employee has the duty to promptly report allegations of wrongdoing or irregularities, including those involving scientific misconduct, to the *OIG*.*

Palpable *OIG* Impacts. The *OIG's* work does not exist in a vacuum; rather, it improves how the Agency's operations and programs protect human health and the environment. Our investigations, audits, and evaluations have real impacts—some big, some small, but all ensuring that the EPA is a faithful steward of American tax dollars. For example, during this semiannual period:

- Our Office of Investigations completed a far-reaching, in-depth investigation into allegations of time-and-attendance misconduct by two former senior EPA officials. We determined that the

officials, by making and using official timesheets and personnel forms that contained materially false statements and representations, arranged for the EPA to improperly pay two former employees after their employment at the EPA was terminated. We also determined that one of the former senior officials committed time-and-attendance misconduct by not recording absences from the official's duty station.

- **OIG Report No. [20-P-0173](#), *Further Efforts Needed to Uphold Scientific Integrity Policy at EPA*, published on May 20, 2020, still reverberates. On March 23, 2021, EPA Administrator Michael S. Regan sent an email to all EPA employees, which outlined several actions in response to a presidential memorandum. These actions also address core findings in our report, namely employee concerns regarding the EPA's culture of scientific integrity, the EPA's management of federal advisory committees, the ability of EPA staff to express scientific opinions, and retaliation after reporting a potential scientific integrity violation.**
- In response to **OIG Report No. [21-P-0094](#), *EPA Improperly Awarded and Managed Information Technology Contracts***, published on March 10, 2021, which found that the EPA spent \$52.5 million in taxpayer funds under three contracts without proper approvals and did not adequately manage equipment purchases, the EPA immediately instituted cost-effective measures by moving information technology equipment from the vendor's location to the EPA's Research Triangle Park National Computer Center. This move allowed the EPA to avoid vendor overhead costs. The OIG report also identified nearly \$642,000 of information technology equipment that the EPA purchased but had not inventoried. This equipment could have been left in the vendor's possession. The EPA disseminated this equipment to EPA programs, reducing the need for new equipment purchases.

OIG Accomplishments, First Half of FY 2021

- **Questioned costs and potential monetary benefits** (includes results from single audits): \$145.47 million
- **Total fines and recoveries** (includes EPA-only and joint investigations): \$0.695 million
- **Reports issued:** 19 reports
- **Investigative cases closed:** 81 cases
- **Administrative actions resulting from investigative cases:** 12 actions
- **Hotline contacts referred for action:** 214 referrals

The Way Ahead. In the final six months of fiscal year 2021, my staff and I will continue to work toward significant goals. We have begun the important process of identifying the EPA's top management challenges for fiscal year 2022. We are carefully evaluating our organizational structure to make sure we are adequately and effectively positioned to address the EPA's programs and operations. We will publish the results of a number of significant, far-reaching audits and evaluations, as detailed in our quarterly *Expected Report Issuance* [document](#). Above all, we are eager to continue our critical work of serving as a premier oversight organization trusted to speak the truth, promote good governance, and contribute to improved human health and environment.

Sean W. O'Donnell
Inspector General

Table of Contents

<u>About EPA and Its Office of Inspector General</u>	<u>1</u>
<u>Scoreboard of Results</u>	<u>2</u>
<u>OIG's Oversight Plan Links Audits and Evaluations to EPA's Management Challenges</u>	<u>3</u>
<u>Status of OIG Unimplemented Recommendations</u>	<u>4</u>
<u>Furthering EPA's Efforts to Protect Human Health and Environment</u>	<u>10</u>
<u>Instances of Whistleblower Retaliation and Interference with Independence</u> ...	<u>11</u>
<u>Significant OIG Activity</u>	<u>12</u>
<u>Congressionally Requested Activities</u>	<u>12</u>
<u>Coronavirus Pandemic: Oversight Activities</u>	<u>13</u>
<u>Human Health and Environmental Issues</u>	<u>16</u>
<u>Agency Business Practices and Accountability</u>	<u>20</u>
<u>Investigations</u>	<u>22</u>
<u>Hotline Activities</u>	<u>26</u>
<u>U.S. Chemical Safety and Hazard Investigation Board</u>	<u>30</u>
<u>Other Activity</u>	<u>32</u>
<u>Other Results of OIG Work</u>	<u>33</u>
<u>Follow-Up Is an Important Aspect of OIG Efforts</u>	<u>33</u>
<u>Single Audit Reporting Efforts Make Impact</u>	<u>34</u>
<u>Agency Best Practices</u>	<u>35</u>
<u>Scientific Integrity and Misconduct Issues</u>	<u>36</u>
<u>Scientific Integrity Allegations</u>	<u>36</u>
<u>Scientific Misconduct Allegations Received by OIG</u>	<u>39</u>
<u>Statistical Data</u>	<u>40</u>
<u>Profile of Activities and Results</u>	<u>40</u>
<u>Audit Report Resolution</u>	<u>41</u>
<u>Summary of Investigative Results</u>	<u>42</u>

--continued--

<u>Appendices</u>	<u>44</u>
<u>Appendix 1—Reports Issued</u>	<u>44</u>
<u>Appendix 2—Reports Issued Without Management Decisions</u>	<u>46</u>
<u>Appendix 3—Reports with Corrective Action Not Completed</u>	<u>51</u>
<u>Appendix 4—Closed Investigations Involving Senior Employees</u>	<u>63</u>
<u>Appendix 5—Peer Reviews Conducted</u>	<u>64</u>
<u>Appendix 6—OIG Mailing Addresses and Telephone Numbers</u>	<u>65</u>

About EPA and Its Office of Inspector General

U.S. Environmental Protection Agency

The mission of the U.S. Environmental Protection Agency is to protect human health and the environment. As America's steward for the environment since 1970, the EPA has endeavored to ensure that the public has air that is safe to breathe, water that is clean and safe to drink, food that is free from dangerous pesticide residues, and communities that are protected from toxic chemicals.

EPA Office of Inspector General

The Office of Inspector General, established by the Inspector General Act of 1978, as amended, 5 U.S.C. app., is an independent office of the EPA that detects and prevents fraud, waste, and abuse to help the Agency protect human health and the environment more efficiently and effectively. OIG staff are based at EPA headquarters in Washington, D.C.; the EPA's ten regional offices; Research Triangle Park, North Carolina; and Cincinnati, Ohio. The EPA inspector general also serves as the inspector general for the U.S. Chemical Safety and Hazard Investigation Board. Our vision, mission, and goals are as follows:

Vision

Be a premier oversight organization trusted to speak the truth, promote good governance, and contribute to improved human health and environment.

Mission

Conduct independent audits, evaluations, and investigations; make evidence-based recommendations to promote economy, efficiency, and effectiveness; and prevent and detect fraud, waste, abuse, mismanagement, and misconduct for the EPA and the CSB.

Goals

1. Contribute to improved EPA and CSB programs and operations protecting human health and the environment and enhancing safety.
2. Conduct audits, evaluations, and investigations that enable the EPA and the CSB to improve business practices and accountability.
3. Improve OIG processes, resource allocation, and accountability to meet stakeholder needs.

Scoreboard of Results

The information below shows return on investment to the taxpayer for work performed by the EPA OIG during the first half of fiscal year 2021 compared to the FY 2021 annual performance goal targets. All results reported are based on goals and plans established under the Government Performance and Results Act.

Environmental and business outcome actions taken; changes, corrections, or improvements made; and	
Target:^a 140 Reported: 72 (51.4% of goal)	Supporting measures 5 Environmental/health improvements realized or influenced by OIG work 66 Environmental, chemical safety, or business policy, practice, or process change made, or decision implemented based on OIG recommendations 1 Legislative or regulatory changes
Annual Performance Goal 2: Recommendations, challenges, best practices, or risks identified for action	
Target:^a 840 Reported: 329 (39.2% of goal)	Supporting measures 9 Environmental/management verifications *91 Recommendations for improvement (including risk identified) 0 Referrals to the Agency based on OIG work *229 Findings and recommendations to the Agency from external reports
Annual Performance Goal 3: Return on investment: potential dollar return as percentage of OIG budget	
Target: \$80,427,200 (160% of budget) Reported: \$142,622,425 (177.3% of target)	Supporting measures (in millions) OIG budget: \$55.086 Potential return: \$145.47 *\$0.771 Questioned costs \$2.198 Potential monetary benefits and cost efficiencies identified in OIG reports \$142.5 Monetary actions taken or resolved prior to report issuance \$0 Cost savings the Agency achieved after implementing recommendations \$0.017 Costs the Agency avoided after implementing recommendations or based on investigative results \$0 Fines, penalties, settlements, and restitutions—EPA OIG-only investigations \$0.695 Fines, penalties, settlements, and restitutions—EPA OIG joint investigations
Annual Performance Goal 4: Criminal, civil, and administrative actions reducing risk, and loss of resources	
Target:^a 93 Reported: 26 (28.0% of goal)	Supporting measures 0 Allegations disproved 9 Indictments, informations, and complaints 5 Criminal convictions 0 Civil actions 9 Administrative actions taken (other than suspension or debarment actions) 3 Suspension or debarment actions
Other (no targets established)	
Savings and recommendations sustained:^b <ul style="list-style-type: none"> *92 sustained environmental or business recommendations for action *\$0.819 million in sustained questioned costs \$1.181 million in sustained potential monetary benefits 	

Sources: The OIG Performance Measurement Results System and the Inspector General Enterprise Management System. (EPA OIG table)

* These measures include single audits, which are audits of nonfederal entities performed by private firms.

^a The target was adjusted by OIG leadership since the issuance of the EPA OIG's April 1, 2020–September 30, 2020 *Semiannual Report to Congress* (Report No. [EPA-350-R-20-002](#)).

^b Use of "sustained" indicates agreement, in whole or in part, by the Agency to an OIG-identified questioned cost, recommendation, or benefit.

OIG's Oversight Plan Links Audits and Evaluations to EPA's Management Challenges


Issued March 2021

Our *Fiscal Year 2021 Oversight Plan* describes the oversight work we intend to conduct this fiscal year, as well as our ongoing and completed audits and evaluations as of March 2021. Previously, we published [Annual Plans](#) to guide our oversight work. This fiscal year, we present an *Oversight Plan* to categorize, by top management challenge for the Agency, our oversight work. In Report No. [20-N-0231](#), *EPA's FYs 2020–2021 Top Management Challenges*, published July 21, 2020, we identify what we consider to be the EPA's eight most significant challenges in accomplishing its mission for FYs 2020–2021:

- Maintaining operations during pandemic and natural disaster responses.
- Complying with key internal control requirements, including developing risk assessments, ensuring quality data, and creating effective operational policies and procedures.
- Overseeing states, territories, and tribes responsible for implementing EPA programs.
- Improving workforce/workload analyses to accomplish the EPA's mission efficiently and effectively.
- Enhancing information technology security to combat cyberthreats.
- Communicating risks to allow the public to make informed decisions about its health and the environment.
- Fulfilling mandated reporting requirements.
- Integrating and leading environmental justice across the Agency and government.

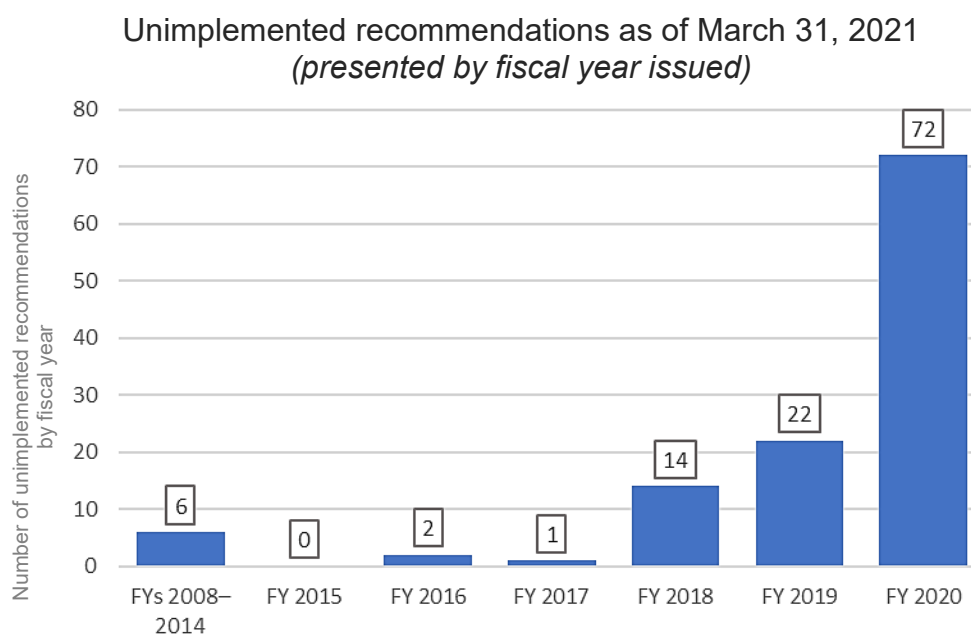
We focus on the EPA in our *Oversight Plan*, as the majority of our resources are dedicated to oversight of the EPA. However, in [OIG Report No. 20-N-0218](#), *Fiscal Year 2020 U.S. Chemical Safety and Hazard Investigation Board Management Challenges*, issued July 6, 2020, we identify what we consider to be the top three management challenges for the CSB. We also address our CSB oversight projects in a separate section in the *Oversight Plan*.

In addition to considering these top management challenges when planning our oversight work, we review and consider our own research and previous work; key Agency strategic documents, such as strategic plans and budgets; oversight work from other organizations; and congressional hearings, legislation, and feedback. When considered collectively, these resources help ensure that we undertake audits and evaluations to address the EPA's most pressing challenges. It is important to note that our *Oversight Plan* is not static, and our projects may be modified throughout the year as new management challenges and risks for the EPA emerge.

In this semiannual report, we identify which management challenges our audits and evaluations address, as applicable, next to the following symbol: .

Status of OIG Unimplemented Recommendations

OIG audits and evaluations provide recommendations to improve EPA or CSB programs and operations. The EPA, the CSB, and the public benefit from the implementation of these recommendations. The OIG recommendations listed in Appendix 3, however, remain unimplemented. We analyzed that list of unimplemented recommendations and provide the results of that analysis below. Unimplemented recommendations are those that have been agreed to by the Agency but for which corrective action has not been completed. Recommendations that are unresolved are not counted as unimplemented recommendations. Unresolved recommendations are those with which the Agency disagrees, the Agency did not provide a formal written response, the Agency response is incomplete, or with which the OIG does not agree that the Agency's proposed corrective actions are responsive to the recommendation. Recommendations that remain unresolved six months after the associated final report is issued are listed in Appendix 2.



For the semiannual reporting period ending March 31, 2021, the EPA cumulatively had 115 unimplemented recommendations and the CSB had two unimplemented recommendations. The potential monetary benefits of these recommendations are approximately \$48.8 million for the EPA and \$0 for the CSB. The below table shows the status of the unimplemented recommendations, which fall into six categories. The two CSB recommendations are included in the “Management and Operations” category.

Category	Total	
	Number of unimplemented recommendations	Potential monetary benefits (in \$000s)
EPA Unimplemented Recommendations		
1. Management and Operations	49	\$20,959
2. Water Quality	5	\$0
3. Environmental Contamination and Cleanup	12	\$27,800
4. Toxics, Chemical Safety, and Pesticides	13	\$0
5. Air Quality	25	\$0
6. Research and Laboratories	11	\$0
EPA subtotal	115	\$48,759
CSB Unimplemented Recommendations		
Management and Operations	2	\$0
CSB subtotal	2	\$0
TOTAL	117	\$48,759

Category 1 Management and Operations

Of the recommendations we have issued related to management and operations, 51 across 18 reports remain unimplemented. Two of these unimplemented recommendations were issued to the CSB in two reports, while 49 were issued to the EPA in 16 reports. When implemented, these recommendations will lead to more effective and efficient operations and potential monetary benefits of approximately \$21 million for the EPA:

- Improve oversight of:
 1. Grant work plans from tribes in Regions 1 and 5 (Report No. [20-P-0335](#)).
 2. Procurement of supplies and guidance for emergency responses during the pandemic (Report No. [20-E-0332](#)).
 3. Security of Region 8's local area network (Report No. [20-E-0309](#)). *The potential monetary benefit of one of the unimplemented recommendations issued in this report is approximately \$11.5 million.*
 4. Region 5's records management program (Report No. [20-E-0295](#)).
 5. Intergovernmental Personnel Act assignments (Report No. [20-P-0245](#)).
 6. Agencywide Quality System (Report No. [20-P-0200](#)).
 7. Improper payments reporting (Report No. [20-P-0167](#)).
 8. Time-and-attendance system for compliance with Information Technology Investment Requirements (Report No. [20-P-0134](#)). *The potential monetary benefit of one of the unimplemented recommendations issued in this report is approximately \$1.2 million.*

9. Reporting under the Grants Oversight and New Efficiency Act and timeliness of expired grant closeouts (Report No. [20-P-0126](#)). *The potential monetary benefit of one of the unimplemented recommendations issued in this report is approximately \$8.3 million.*
 10. Implement management controls to verify and report Border 2020 Program accomplishments (Report No. [20-P-0083](#)).
 11. FYs 2019 and 2018 (restated) consolidated financial statements (Report No. [20-F-0033](#)).
 12. Records management policy (Report No. [19-P-0283](#)).
 13. Companies with multiple cleanup liabilities that self-insure (Report No. [18-P-0059](#)).
 14. Emergency and rapid response contracts (Report No. [14-P-0109](#)).
- Implement better processes for information technology regarding:
 15. Risk management and incident response information security functions (Report No. [20-P-0120](#)).

During the semiannual reporting period ending March 31, 2021, we found that the Agency falsely certified that it completed corrective actions for Recommendations 1 and 2 from OIG Report No. 20-P-0120, *EPA Needs to Improve Its Risk Management and Incident Response Information Security Functions*, issued March 24, 2020:

- For Recommendation 1, the Agency agreed to implement a two-part corrective action but had only implemented one part when it certified the recommendation was completed.
- For Recommendation 2, the Agency certified that the corrective action had been completed as of its originally scheduled milestone date. However, our oversight work on the EPA's compliance in FY 2020 with the Federal Information Security Modernization Act (Project No. [OA&E-FY20-0033](#)) identified that the action had, in fact, not been completed.

16. CSB's information security program, specifically risk management, identity-and-access management, and incident response (Report No. [20-P-0077](#)).
17. Pesticide registration fee, vulnerability mitigation, and database security for the Federal Insecticide, Fungicide, and Rodenticide Act and Pesticide Registration Improvement Act systems (Report No. [19-P-0195](#)).
18. CSB's information security program, specifically incident response and identity-and-access management (Report [19-P-0147](#)).

Category 2 Water Quality

Of the recommendations we have issued related to water quality, five across three reports remain unimplemented. When implemented, these recommendations will lead to improved human health and environment, as well as more effective and efficient operations:

1. Improve oversight of notice to the public on drinking water risks to better protect human health (Report No. [19-P-0318](#)).
2. Improve management of the Oil Pollution Prevention program (Report No. [12-P-0253](#)).
3. Revise outdated or inconsistent EPA-state clean water memorandums of agreement (Report No. [10-P-0224](#)).

Category 3 Environmental Contamination and Cleanup

Of the recommendations we have issued related to environmental contamination and cleanup, 12 across five reports remain unimplemented. When implemented, these recommendations will lead to improved human health and environment, more effective and efficient operations, and potential monetary benefits of \$27.8 million:

1. Stop the use of unapproved slag at Anaconda Co. Smelter Superfund Site and inform the public of the health risks of using the slag (Report No. [20-N-0030](#)).
2. Implement more efficient and effective methods to assess the impact of unregulated pollutants in land-applied biosolids (Report No. [19-P-0002](#)).
3. Finish prioritization and resource allocation methodologies for abandoned uranium mine sites on or near Navajo lands (Report No. [18-P-0233](#)).
4. Revise risk management inspection guidance to recommend minimum inspection scope and provide detailed examples of minimum reporting (Report No. [13-P-0178](#)).
5. Make better use of Stringfellow Superfund Special Accounts (Report No. [08-P-0196](#)). *The potential monetary benefit of this unimplemented recommendation is \$27.8 million.*

Category 4 Toxics, Chemical Safety, and Pesticides

Of the recommendations we have issued related to toxics, chemical safety, and pesticides, 13 across eight reports remain unimplemented. When implemented, these recommendations will lead to improved human health and environment:

1. Improve data controls for the annual Toxics Release Inventory national analysis (Report No. [20-P-0337](#)).

2. Develop plans to meet Toxic Substances Control Act deadlines (Report No. [20-P-0247](#)).
3. Implement formal goals and additional oversight for the Safer Choice Program (Report No. [20-P-0203](#)).
4. Develop circuit rider inspector guidance (Report No. [20-P-0012](#)).
5. Effectively implement the Lead-Based Paint Renovation, Repair and Painting Rule (Report No. [19-P-0302](#)).
6. Determine strategies and level of support for overseeing State Managed Pollinator Protection Plans (Report No. [19-P-0275](#)).
7. Evaluate the impact of the revised Agricultural Worker Protection Standard on pesticide exposure incidents (Report No. [18-P-0080](#)).
8. Take additional measures to prevent deaths and serious injuries from residential fumigations (Report No. [17-P-0053](#)).

Category 5 Air Quality

Of the recommendations we have issued related to air quality, 25 across ten reports remain unimplemented. When implemented, these recommendations will lead to improved human health and environment:



1. Improve oversight of how states implement air emissions regulations for municipal solid waste landfills (Report No. [20-P-0236](#)).
2. Improve processing times for New Source Air Permits in Indian Country (Report No. [20-P-0146](#)).
3. Inform residents living near ethylene oxide-emitting facilities about health concerns and actions to address those concerns (Report No. [20-N-0128](#)).
4. Improve emergency planning to better address air quality concerns during future disasters (Report No. [20-P-0062](#)).
5. Improve oversight for particulate matter emissions compliance testing (Report No. [19-P-0251](#)).
6. Develop required cost-and-benefit analyses and assess air quality impacts on children's health for Proposed Glider Repeal Rule allowing used engines in heavy-duty trucks (Report No. [20-P-0047](#)).
7. Enhance verification of continuous monitoring system performance for air emissions data (Report No. [19-P-0207](#)).
8. Improve the on-road heavy-duty vehicle compliance program (Report No. [19-P-0168](#)).
9. Improve controls to address strategic risks in the light-duty vehicle compliance program and achieve compliance with mobile source regulations (Report No. [18-P-0181](#)).
10. Meet certain statutory requirements to identify environmental impacts of the Renewable Fuel Standard (Report No. [16-P-0275](#)).

Category 6 Research and Laboratories


























Of the recommendations we have issued related to research and laboratories, 11 across two reports remain unimplemented. When implemented, these recommendations will lead to improved human health and environment, as well as more effective and efficient operations:

1. Improve efforts to uphold scientific integrity policy (Report No. [20-P-0173](#)).
2. Develop a comprehensive vision and strategy for citizen science that aligns with the Agency's strategic objectives on public participation (Report No. [18-P-0240](#)).

Furthering EPA's Efforts to Protect Human Health and Environment

When planning and conducting audits and evaluations, we consider how our oversight work can support the EPA's mission-related efforts to protect human health and the environment. In the table below and throughout the pages of this report, we show how our reports issued during the semiannual period ending March 31, 2021, support particular Agency efforts with the following symbol: . Also, some of the work we conducted this semiannual period is required by law or executive order; these mandatory reporting requirements are identified in the table below and elsewhere in this semiannual report by the following symbol: .

OIG-Issued Reports Related to EPA Programs and Operations

Report title	Report no.	Improving air quality	Ensuring clean/safe water	Cleaning up/revitalizing land	Ensuring safety of chemicals	Improving EPA research programs	Compliance with the law	Partnering with states/others	Operating efficiently/effectively
 EPA's Fiscal Years 2020 and 2019 (Restated) Consolidated Financial Statements	21-F-0014								
EPA's Initial Plans for Returning to the Office Incorporate CDC Guidance but Differ by Location	21-E-0030								
EPA Needs to Improve Oversight of Invoice Reviews and Contractor Performance Evaluation	21-E-0031								
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	21-P-0032								
EPA Needs to Improve Its Planning and Management of Laboratory Consolidation Efforts	21-E-0033								
EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments	21-P-0042								
 Evaluation of EPA's Compliance with the Executive Order 13950 on Combating Race and Sex Stereotyping	21-E-0044								
 EPA's Fiscal Years 2019 and 2018 Hazardous Waste Electronic Manifest System Fund Financial Statements	21-F-0045								
Office of Research and Development Initiatives to Address Threats and Risks to Public Health and the Environment from Plastic Pollution Within the Waters of the United States	21-N-0052								
EPA Mostly Adheres to Regulations When Assessing Risks of New Pesticides but Should Improve Internal Controls	21-P-0070								
EPA Is at Risk of Not Achieving Special Local Needs Program Goals for Pesticides	21-E-0072								
EPA Improperly Awarded and Managed Information Technology Contracts	21-P-0094								
EPA Does Not Consistently Monitor Hazardous Waste Units Closed with Waste in Place or Track and Report on Facilities That Fall Under the Two Responsible Programs	21-P-0114								
EPA Does Not Always Adhere to Its Established Action Development Process for Rulemaking	21-P-0115								

Instances of Whistleblower Retaliation and Interference with Independence

Whistleblower Retaliation

Section 5(a)(20) of the Inspector General Act of 1978, as amended, requires a detailed description of any instances of whistleblower retaliation noted by the EPA OIG. This requirement includes reporting information about any officials found to have engaged in retaliation and the consequences the Agency imposed to hold such officials accountable. There were no whistleblower retaliation cases closed within the semiannual period ending March 31, 2021. No officials were found to have engaged in retaliation.

Interference with Independence

Section 5(a)(21) of the Inspector General Act requires a detailed description of any attempt by the Agency to interfere with the independence of the EPA OIG, including “incidents where the establishment has resisted or objected to oversight activities of the [OIG] or restricted or significantly delayed access to information, including the justification of the establishment for such action.”

In our *Semiannual Report to Congress* published one year ago in May 2020 (Report No. [EPA-350-R-20-001](#)), we recounted our issuance of a “Seven-Day Letter” to the EPA administrator, which identified a senior Agency official’s refusal to participate in investigation and audit interviews as interference with the OIG’s independence. Then-Administrator Andrew Wheeler sent the Seven-Day Letter to Congress, accompanied by a memorandum from the EPA general counsel, which adopted an unacceptably narrow interpretation of the OIG’s authority to access information and interview Agency personnel. Three committee chairs in the U.S. House of Representatives subsequently urged the Agency to withdraw the general counsel’s memorandum, observing that, “if accepted, [it] would eviscerate the authority of the Inspector General and undermine the ability of EPA to function in a transparent manner.”

What Is a “Seven-Day Letter”?

Section 5(d) of the Inspector General Act requires an inspector general to report to the head of the agency instances of “particularly serious or flagrant problems, abuses, or deficiencies relating to the administration of programs and operations of such establishment.” The agency head then must transmit the report “to the appropriate committees or subcommittees of Congress within seven calendar days.” This report is therefore commonly called a “Seven-Day Letter.”

As noted in the subsequent *Semiannual Report to Congress* published November 2020 (Report No. [EPA-350-R-20-002](#)), if left in place, this memorandum would signal to EPA employees that they do not need to fully cooperate with the OIG in the pursuit of its mission to detect and prevent fraud, waste, and abuse. Although the Agency did not withdraw the general counsel’s memorandum during the semiannual reporting period ending March 31, 2021, the Agency’s acting general counsel withdrew the memorandum in April 2021.

Significant OIG Activity

Congressionally Requested Activities

Each time the OIG receives a request from Congress to undertake discretionary work, we must consider whether we have enough resources—people, time, and funds—to conduct our work in a timely fashion and whether undertaking the requested work would preclude our doing other crucial work. We must also consider the many OIG projects that are statutorily mandated. For every discretionary review the OIG decides to undertake, there will be others we cannot. We therefore must make difficult decisions about whether to initiate work requested by Congress.

In the semiannual period ending March 31, 2021, we did not publish any reports based on congressionally requested work.

Briefings, Requests, and Inquiries

During this reporting period, the OIG provided 15 briefings to Congress on the OIG’s oversight work. Briefings involved OIG staff meeting with congressional staff to better understand their perspectives, provide information about the OIG, and establish the foundation for an open dialogue. Other briefings included discussions with congressional staff of recent, ongoing, and future OIG work. During this reporting period, the OIG received one congressional request.

Coronavirus Pandemic: Oversight Activities

Reports Related to EPA's Pandemic Response

EPA's Initial Plans for Returning to the Office Incorporate CDC Guidance but Differ by Location

Report No. [21-E-0030](#), issued November 30, 2020



Operating efficiently and effectively



Maintaining operations during pandemic and natural disaster responses

All 13 EPA locations we reviewed had developed reopening plans—which incorporate the health and safety measures outlined in the Centers for Disease Control and Prevention's Interim Guidance—to protect their workforces from the coronavirus pandemic. How these plans



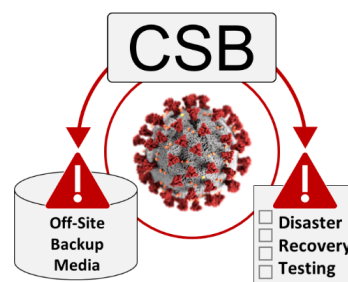
Source: OIG analysis of EPA data. (EPA OIG images)

implement some of the CDC's measures, such as face coverings and social distancing, differs substantially, however. The Agency disagreed with some of the facts reflected in our report but agreed with our recommendation to determine whether the location-specific reopening plans should be revised to address the differences.

CSB Discontinued Information Recovery Testing and Off-Site Backup Storage During the Coronavirus Pandemic

Report No. [21-E-0016](#), issued November 18, 2020

The CSB did not perform disaster recovery testing on major information systems during FY 2020, nor did it store copies of backup media at an off-site location. The CSB indicated that the coronavirus pandemic impeded its efforts to complete these tasks. The OIG contractor that completed this evaluation recommended that the CSB test its disaster recovery plan at least annually and evaluate alternate methods to store backup media off-site. The CSB agreed with these recommendations.



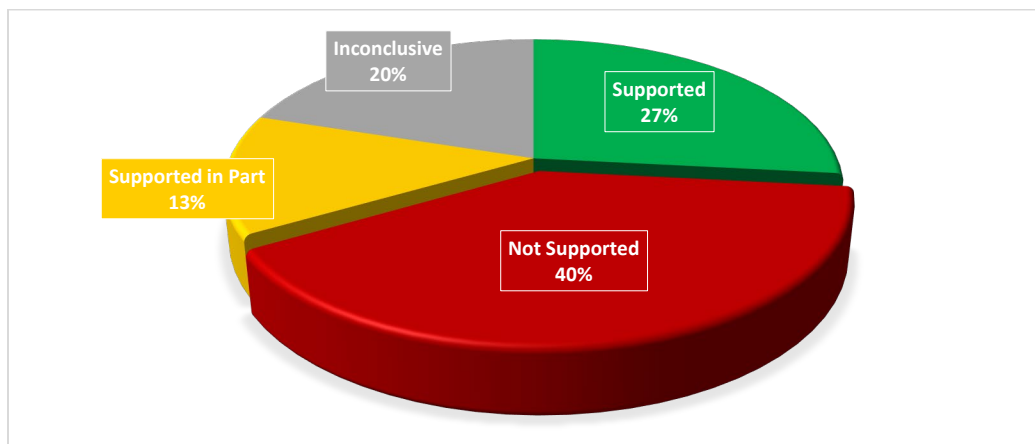
EPA OIG and CDC images.

OIG Investigations Related to Pandemic

The Office of Investigations opened a number of cases to investigate allegations of fraud related to the coronavirus pandemic. Allegations investigated included schemes to defraud Americans through, among other things, the misuse of the EPA logo or seal. The office investigated many of these cases jointly with the EPA Criminal Investigation Division or other law enforcement agencies, and it coordinated with and referred matters to the EPA, as appropriate.

The pie chart below reflects the conclusions of the 15 pandemic-related cases closed during this semiannual reporting period.

Results of closed cases involving the coronavirus pandemic



Source: EPA OIG Office of Investigations. (EPA OIG graphic)

OIG Transparency Efforts

Webpage: EPA OIG's Response to the COVID-19 Pandemic

[Launched](#) May 2020, continually updated

To ensure transparency and keep the public up to date on our efforts, we maintain a website of our work related to the pandemic. This website lists potential audit or evaluation topics, recently announced projects, potential investigation targets, and issued reports.

COVID-19 Pandemic Report: Summary of Oversight Activities as of March 2021

[Updated](#) March 2021

This summary report captures the OIG's work to meet the challenges posed by the coronavirus pandemic. The OIG continues to initiate audits, evaluations, and


investigations related to the impact of the coronavirus pandemic on the EPA and the CSB. We are examining and identifying how the pandemic has impacted Agency programs and operations, as well as potential misconduct and criminal activity. Some subjects we have looked at or may look at include the EPA's responses to emergency incidents, such as hurricanes and wildfires; releases of hazardous substances; air quality enforcement; and potential misconduct and criminal activity. To accomplish these pandemic-focused oversight initiatives, we are working and coordinating with other federal OIGs, the Pandemic Response Accountability Committee under the Council of the Inspectors General on Integrity and Efficiency, and the U.S. Government Accountability Office.

Human Health and Environmental Issues

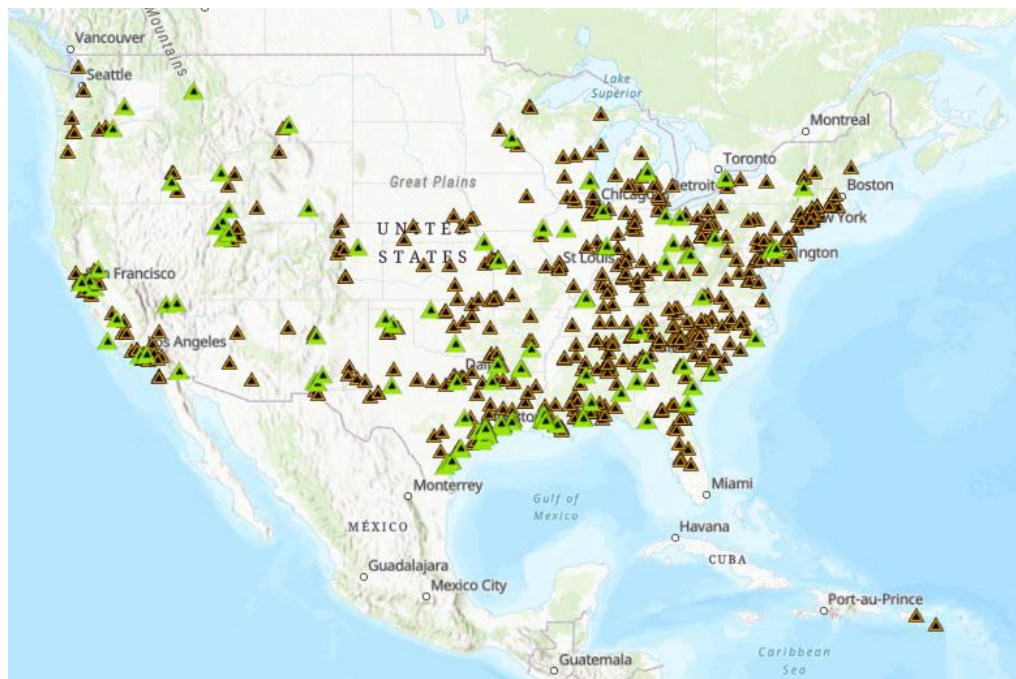
EPA Does Not Consistently Monitor Hazardous Waste Units Closed with Waste in Place or Track and Report on Facilities That Fall Under the Two Responsible Programs

Report No. [21-P-0114](#), issued March 29, 2021

 *Cleaning up and revitalizing land; Partnering with states and other stakeholders; Operating efficiently and effectively*

 *Overseeing states implementing EPA programs; Communicating risks; Integrating and leading environmental justice*

The EPA did not consistently verify the continued protection of human health and the environment at hazardous waste treatment, storage, or disposal facilities. Specifically, 49.3 percent of these facilities with management units—for example, landfills—that have been closed with hazardous waste in place were not inspected as often as required by federal statute or set forth in EPA policy, and the Agency’s regional oversight of such inspections was inconsistent. A lack of inspections could cause a hazardous waste leak from a compromised unit to go undetected for years. In addition, the EPA did not effectively track the hazardous waste treatment, storage, or disposal facilities that were either managed by both the Superfund program and the Resource Conservation and Recovery Act program or transferred between the two programs. The Agency agreed with three of our recommendations, while it did not agree with the other three. Resolution efforts are in progress.



Hazardous waste facilities with units closed with waste in place. Green represents operating facilities, and brown represents nonoperating facilities. Source: OIG data from RCRAInfo mapped by EPA technical staff. (EPA OIG image)

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

Report No. [21-P-0032](#), issued December 3, 2020



Ensuring clean and safe water; Partnering with states and other stakeholders; Operating efficiently and effectively



Overseeing states and territories implementing EPA programs; Communicating risks

After Hurricanes Irma and Maria hit Puerto Rico and the U.S. Virgin Islands in September 2017, Region 2 assessed the operational status of the islands' drinking water and wastewater systems; conducted water

Translation

[Español](#)



Left: Hurricane Maria. (National Oceanic and Atmospheric Administration photo). Right: A rural water system in Puerto Rico. (EPA OIG photo)

sampling and analyses; and helped small, rural drinking water systems obtain generators. However, some small, rural drinking water systems were still not operational more than nine months after the storms made landfall; the EPA's internal review processes delayed public health announcements, and Region 2 did not fully engage its local staff on the islands. Region 2 agreed with our three recommendations.

EPA Does Not Always Adhere to Its Established Action Development Process for Rulemaking

Report No. [21-P-0115](#), issued March 31, 2021



Compliance with the law; Operating efficiently and effectively



Complying with key internal control requirements (data quality; policies and procedures)

The EPA did not consistently follow its Action Development Process during rulemaking, a process meant to result in high-quality rules. Using a checklist to assess adherence for 58 rules, we found approximately 81 percent adherence, 14 percent nonadherence, and 6 percent undetermined adherence to steps in the rulemaking process.* In addition, major milestones of the process were

Podcast



Variation in the EPA's adherence to its Action Development Process checklist steps ranged from 44 to 100 percent. (EPA OIG graphic)

skipped, and documentation was not properly maintained in the tracking database. One recommendation is resolved with corrective actions pending, and four recommendations are unresolved with resolution efforts in progress.

* Due to rounding, percentages do not total 100 percent.

EPA Mostly Adheres to Regulations When Assessing Risks of New Pesticides but Should Improve Internal Controls

Report No. [21-P-0070](#), issued February 8, 2021



Ensuring the safety of chemicals



Complying with key internal control requirements (data quality)

For the nine unconditional pesticide registrations we reviewed, we found that the EPA's Office of Pesticide Programs mostly adhered to applicable regulations, policies, and procedures in assessing the risks of the pesticides to human health and the environment

In accordance with the Federal Insecticide, Fungicide, and Rodenticide Act, the EPA can **unconditionally register** a pesticide if the application is complete and all criteria are met or **conditionally register** a pesticide if additional data are needed.

during the issuance process for unconditional pesticide registrations. Of the eight criteria outlined in federal regulations for unconditional pesticide registrations, the Office of Pesticide Programs fully complied with four, while two were not applicable to the registrations we reviewed. The other two criteria address, in part,

toxicology and ecological data requirements. We verified that the office met all toxicology data requirements, but we could not verify that it met all ecological data requirements. In addition, the Office of Pesticide Programs lacked a standard operating procedure governing how to conduct initial pesticide registrations. The Agency agreed with our two recommendations.

EPA Is at Risk of Not Achieving Special Local Needs Program Goals for Pesticides

Report No. [21-E-0072](#), issued February 10, 2021



Ensuring the safety of chemicals



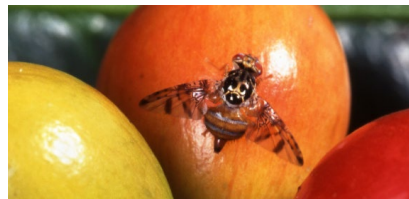
*Complying with key internal control requirements (policies and procedures);
Overseeing states implementing EPA programs*

The EPA's Special Local Needs registration program—which allows states to register pesticides to address existing or imminent pest problems for which there is not already an appropriate federally registered pesticide product—lacks three components that would improve its effectiveness:

- Comprehensive system of management controls, such as performance measures, data collection, and standard operating procedures.
- Publicly accessible database of approved Special Local Needs registrations and labels.
- Method of effective communication with program stakeholders.

Without these components, the Special Local Needs program is not effectively promoting the EPA's goals of risk reduction and pollution prevention.

The Agency agreed with our five recommendations.



The Mediterranean fruit fly is one of the world's most destructive fruit pests. (U.S. Department of Agriculture photo)

Office of Research and Development Initiatives to Address Threats and Risks to Public Health and the Environment from Plastic Pollution Within the Waters of the United States

Report No. [21-N-0052](#), issued January 6, 2021



Ensuring clean and safe water; Improving EPA research programs



Complying with key internal control requirements (risk assessments)

The EPA's research into plastics is in its early stages. The Office of Research and Development has not conducted enough research to determine risks to public health and the environment from plastic exposure. The 2019–2022 Safe and Sustainable Water Resources Strategic Research Action Plan commits the Office of Research and Development to deliver recommendations for best practices and standardized methodologies to characterize micro/nanoplastics in sediment and surface water. We issued no recommendations as a result of our findings.

Agency Business Practices and Accountability

EPA Needs to Improve Its Planning and Management of Laboratory Consolidation Efforts

Report No. [21-E-0033](#), issued December 7, 2020



Operating efficiently and effectively



Complying with key internal control requirements (data quality)

In 2015, the EPA estimated that it could save approximately \$409 million in avoided costs and savings over 30 years by consolidating its laboratory facilities. For the three laboratory consolidation projects we reviewed, however, the Agency had not developed a master plan for one \$2 million project, nor did it have documentation explaining its management decisions concerning consolidation projects. In addition, two projects were delayed and incurred over \$8 million in cost overruns. Because the Agency did not have specific procedures and requirements for planning and tracking consolidations, the EPA is at risk of not meeting projected costs and savings goals. The Agency agreed with our recommendation to develop detailed procedures for planning and managing laboratory consolidation efforts.

[Podcast](#)




Cost overruns for two laboratory consolidation efforts

Consolidation effort	Planned costs	Actual costs	Costs overruns
Corvallis, Oregon	\$12,457,600	\$19,448,817	\$6,991,217
Athens, Georgia	4,562,586	6,056,076	1,493,490
Total	\$17,020,186	\$25,504,893	\$8,484,707

Source: OIG analysis of EPA's Corvallis and Athens laboratory consolidation cost data. (EPA OIG table)

EPA's Fiscal Years 2019 and 2018 Hazardous Waste Electronic Manifest System Fund Financial Statements

Report No. [21-F-0045](#), issued January 5, 2021 



Operating efficiently and effectively



Fulfilling mandated reporting requirements

We rendered an unmodified opinion on the EPA's FYs 2019 and 2018 e-Manifest Fund financial statements, meaning that the statements were fairly presented and free of material misstatement. We did note three material weaknesses:

- The EPA made errors in its financial statement preparation process.
- The EPA improperly recorded accounts receivable and earned revenue.
- An EPA posting error creates the appearance of an Antideficiency Act violation.

The Agency agreed with our six recommendations.

EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments

Report No. [21-P-0042](#), issued December 28, 2020



Compliance with the law; Operating efficiently and effectively



Complying with key internal control requirements (policies and procedures)

The EPA did not establish effective internal controls to implement federal laws related to military leave and pay, relying instead on its reservists, their supervisors, and its federal payroll provider to comply with federal requirements. Based on the transactions we reviewed for 48 EPA reservists, the Agency had a 75-percent error rate related to military leave requirements, resulting in about \$129,000 in potential improper payments. The Agency agreed with our nine recommendations.



EPA OIG image.

EPA's Fiscal Years 2020 and 2019 (Restated) Consolidated Financial Statement

Report No. [21-F-0014](#), issued November 16, 2020



Operating efficiently and effectively



Fulfilling mandated reporting requirements

We rendered an unmodified opinion on the EPA's consolidated financial statements for FYs 2020 and 2019 (restated), meaning they were fairly presented and free of material misstatement. We did note two significant deficiencies:

- The EPA continues to make misstatements and adjustment errors during its consolidated financial statement and component financial statement preparation processes.
- The EPA improperly recorded adjustments totaling over \$141 million of unearned revenue.

The EPA agreed with our recommendations but disagreed with some of our statements about the first significant deficiency listed above.

Evaluation of EPA's Compliance with the Executive Order 13950 on Combating Race and Sex Stereotyping

Report No. [21-E-0044](#), issued December 29, 2020



Compliance with the law

The EPA was compliant with the applicable requirements of Executive Order 13950, *Combating Race and Sex Stereotyping*.

Investigations

Significant Investigations

EPA Senior Officials Arranged for Post-Termination Payment for Two Former EPA Employees, Committed Time-and-Attendance Misconduct

The EPA OIG received an allegation that the Agency continued paying a former EPA employee after that individual's employment was terminated by the EPA. During the investigation, we identified a second former EPA employee who also received pay after that individual's employment was terminated by the EPA. We substantiated the allegation, finding that two senior officials in the Office of the Administrator, one serving as a noncareer member of the Senior Executive Service and one serving as a GS-15 of the General Schedule, made material misrepresentations so that the EPA would continue paying the former employees after their employment was terminated.

Based on additional information obtained during the investigation, we initiated a subsequent investigation involving the senior GS-15 official. Specifically, we found that, after being assigned to a new position and duty station, the senior GS-15 official engaged in time-and-attendance misconduct. In addition, we found that, at the direction of the senior SES official, the senior GS-15 official improperly received a four-step pay increase, allowing the individual to keep the same salary despite being at a duty station with a lower locality pay.

We referred these cases to various districts and divisions of the U.S. Department of Justice on six different occasions, and the Department of Justice declined to prosecute each time. We then submitted our investigative results to the Agency for consideration and decision as to whether administrative action is warranted.

Date OIG referred	Date Department of Justice declined
<i>Referrals based on improper post-termination pay investigation</i>	
2/14/19	2/14/19
3/22/19	3/22/19
4/11/19	6/6/19
8/19/19	9/25/19
<i>Referrals based on time-and-attendance misconduct investigation</i>	
11/19/18	9/26/19
10/9/20	10/21/20

Former Director Pleads Guilty to Embezzlement and Theft of EPA Funds

On October 30, 2020, a former executive director for the Kiowa, Comanche, and Apache Intertribal Land Use Committee pleaded guilty in U.S. District Court, Western District of Oklahoma, to one count of embezzlement and theft from an Indian tribal organization. From November 2016 through August 2017, the individual converted and embezzled tribal funds for personal benefit. Some of these funds involved EPA money—granted to the Kiowa, Comanche, and Apache Intertribal Land Use Committee by the Oklahoma Department of Environmental Quality—for Brownfield remediation and asbestos removal.

This investigation was conducted jointly with the Comanche Nation Police Department.

Former Director Pleads Guilty to Embezzlement of EPA Grant Funds

On December 10, 2020, a former interim executive director for the Hancock County Planning Commission pleaded guilty in federal court to wire fraud and federal government program theft. From June 2015 through April 2019, this individual embezzled more than \$250,000 from the Hancock County Planning Commission and another nonprofit organization where the individual worked. The individual perpetrated the scheme by fraudulently transferring funds from one organization to another and converting the funds for personal use. During the relevant period, the Hancock County Planning Commission received federal grant monies from both the EPA and the U.S. Department of Agriculture, including a total of \$400,000 in EPA grant funds to conduct inventory of, characterize, and assess Brownfields sites in Hancock County, Maine.

This investigation was conducted jointly with the Ellsworth Police Department, the Federal Bureau of Investigation, and the Department of Agriculture OIG.

Businessman Indicted for Submitting False Reports on EPA Research Grant

On December 3, 2020, a Lexington, Kentucky businessman was indicted in the U.S. District Court, Eastern District of Kentucky, on 15 charges of conspiracy, wire fraud, money laundering, and making false claims. From December 2017 through May 2019, the individual allegedly submitted false reports to the EPA to justify payments totaling \$100,000 from an EPA research grant. Prior false submissions by the individual to the U.S. Department of Energy resulted in a loss of federal research grant funding totaling more than \$1 million.

This investigation was conducted jointly with the Department of Energy OIG and the U.S. Department of Defense OIG's Defense Criminal Investigative Service.

Individuals Indicted for Unlawfully Enriching Themselves from EPA Contracts

On December 8, 2020, four individuals were indicted in the U.S. District Court, Southern District of Florida, on one charge of conspiracy to commit mail and wire fraud, five charges of wire fraud, and one charge of conspiracy to commit money laundering. From about March 2015 to December 2015, the defendants allegedly conspired to unlawfully enrich themselves by obtaining payments from construction companies—who were the beneficiaries of federal government contracts, including from the EPA—in exchange for issuing purportedly valuable surety bonds that were, in fact, secured by worthless gold certificates.

This investigation was conducted jointly with the U.S. Department of Veterans Affairs OIG; the U.S. Department of Transportation OIG; the U.S. Department of the Treasury, Internal Revenue Service Criminal Investigation Division; and The Port Authority of New York and New Jersey OIG.

Research Company Pleaded Guilty to Providing False Statements to EPA

On March 23, 2021, a North Carolina-based research company, Bio-Adhesive, pleaded guilty to two counts of providing false statements to the EPA and the National Science Foundation. Between 2013 and 2017, the company applied for and received Small Business Innovation Research and Small Business Technology Transfer grant awards from the EPA and the National Science Foundation totaling \$1,375,000. Bio-Adhesive submitted multiple proposals that contained misrepresentations regarding its eligibility to seek Small Business Innovation Research and Small Business Technology Transfer grant awards from the National Science Foundation and the EPA.

This investigation was conducted jointly with the National Science Foundation OIG.

Reports of Investigation Employee Integrity

A Report of Investigation documents the facts and findings of an OIG investigation and generally involves an employee integrity matter. When the OIG’s Office of Investigations issues a Report of Investigation that has at least one “supported” allegation, it requests that the entity receiving the report—whether it is an office within the EPA, the CSB, or the OIG—provide a notification to the OIG within 60 days regarding the administrative action taken or proposed to be taken in the matter. This section provides information on how many Reports of Investigation with at least one supported allegation were issued to the EPA, the CSB, or the OIG, as well as how many of those Reports of Investigation did not receive a response within the 60-day period.

For the reporting period ending March 31, 2021, the Office of Investigations issued one Report of Investigation and received no responses outside the 60-day window:

Agency and OIG Reports of Investigation

Reports of Investigation with findings issued 10/1/21–3/31/21		Responses received/pending <u>after</u> 60-day response period			
To EPA	To OIG	Received from EPA*	Pending from EPA, as of 3/31/21	Received from OIG*	Pending from OIG, as of 3/31/21
1	0	0	0	0	0

* The Agency or the OIG will or will not take an action or will conduct a supplemental investigation.

Hotline Activities

Section 8M of the Inspector General Act of 1978, as amended, requires each OIG to maintain a direct link on the homepage of its website for individuals to report fraud, waste, and abuse. Individuals may also report complaints to the EPA OIG via telephone, facsimile, email, and postal mail. We refer to these means of receiving information collectively as the “OIG Hotline.” The purpose of the hotline is to receive complaints of fraud, waste, or abuse in EPA and CSB programs and operations, including mismanagement or violations of law, rules, or regulations by Agency employees or program participants. The hotline also encourages suggestions for assessing the efficiency and effectiveness of Agency programs. Complaints and requests may be submitted by anyone, including EPA and CSB employees, participants in EPA and CSB programs, Congress, organizations, and the public. As a result of these contacts, the OIG may conduct audits, evaluations, and investigations.

Reports Initiated via OIG Hotline

EPA Improperly Awarded and Managed Information Technology Contracts

Report No. [21-P-0094](#), issued March 10, 2021

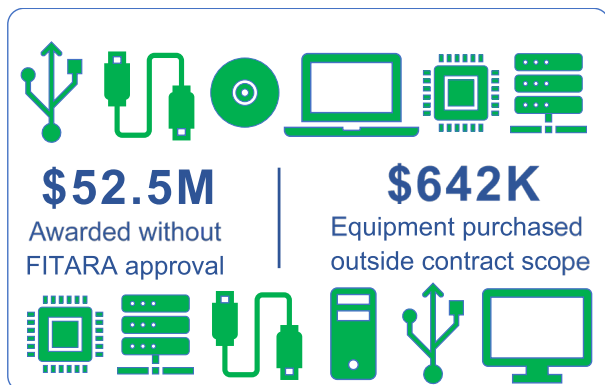


Operating efficiently and effectively; Compliance with the law



Complying with key internal control requirements (policies and procedures)

The EPA improperly provided government-issued equipment on a contract for CGI Federal after stating during the solicitation process that equipment would not be provided. The Agency spent \$641,680 in federal funds to purchase equipment under an expiring information technology contract awarded to CGI Federal and transferred the equipment to one of two subsequent but related contracts, also awarded to CGI Federal. The EPA also issued task orders under all three contracts without proper approvals, spending \$52.5 million in taxpayer funds. The Agency agreed with our ten recommendations.



The EPA spent \$52.5 million in taxpayer dollars without the proper approvals required under the Federal Information Technology Acquisition Reform Act and purchased \$641,680 of equipment under an expiring contract. (EPA OIG image)

EPA Needs to Improve Oversight of Invoice Reviews and Contractor Performance Evaluation

Report No. [21-E-0031](#), issued December 1, 2020

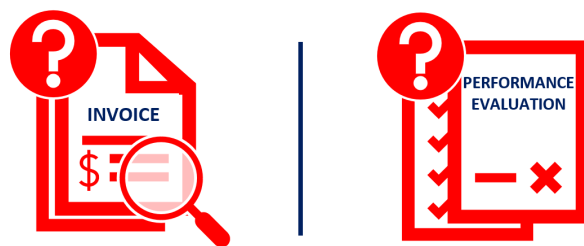


Operating efficiently and effectively



Complying with key internal control requirements (policies and procedures)

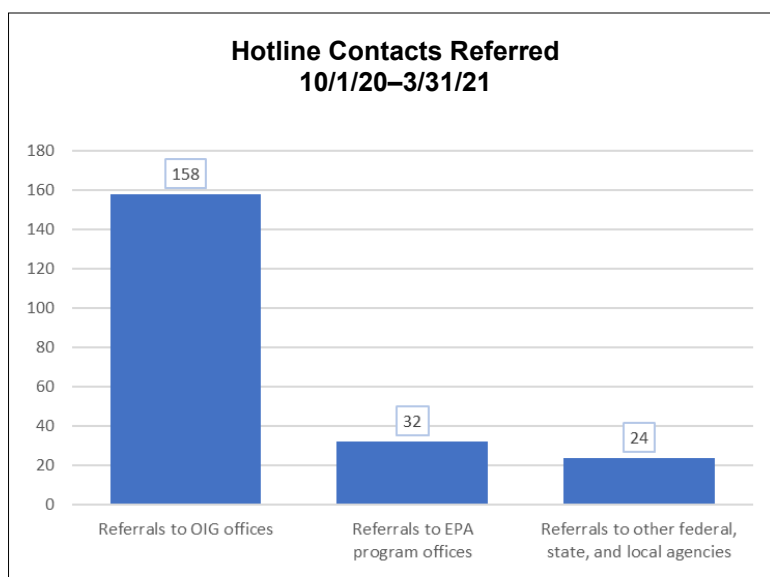
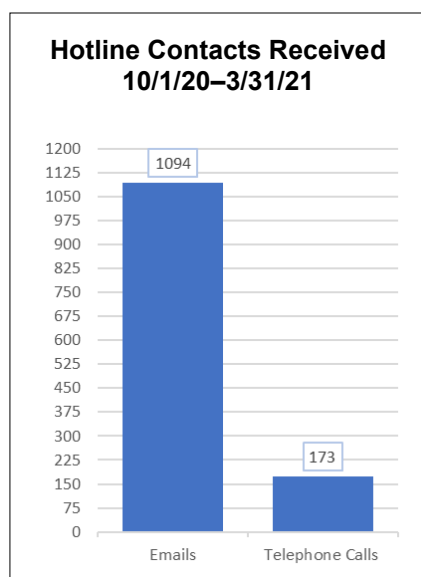
The EPA did not perform some required contract management duties for its contract with Attain, an information technology support contractor, including an invoice review during the task order's base year period and the contractor performance evaluation. The Agency also lacked processes to inform contract management when these duties were not completed. As a result, incoming contracting officers were unaware of critical tasks that needed to be completed. The Agency agreed with our recommendations.

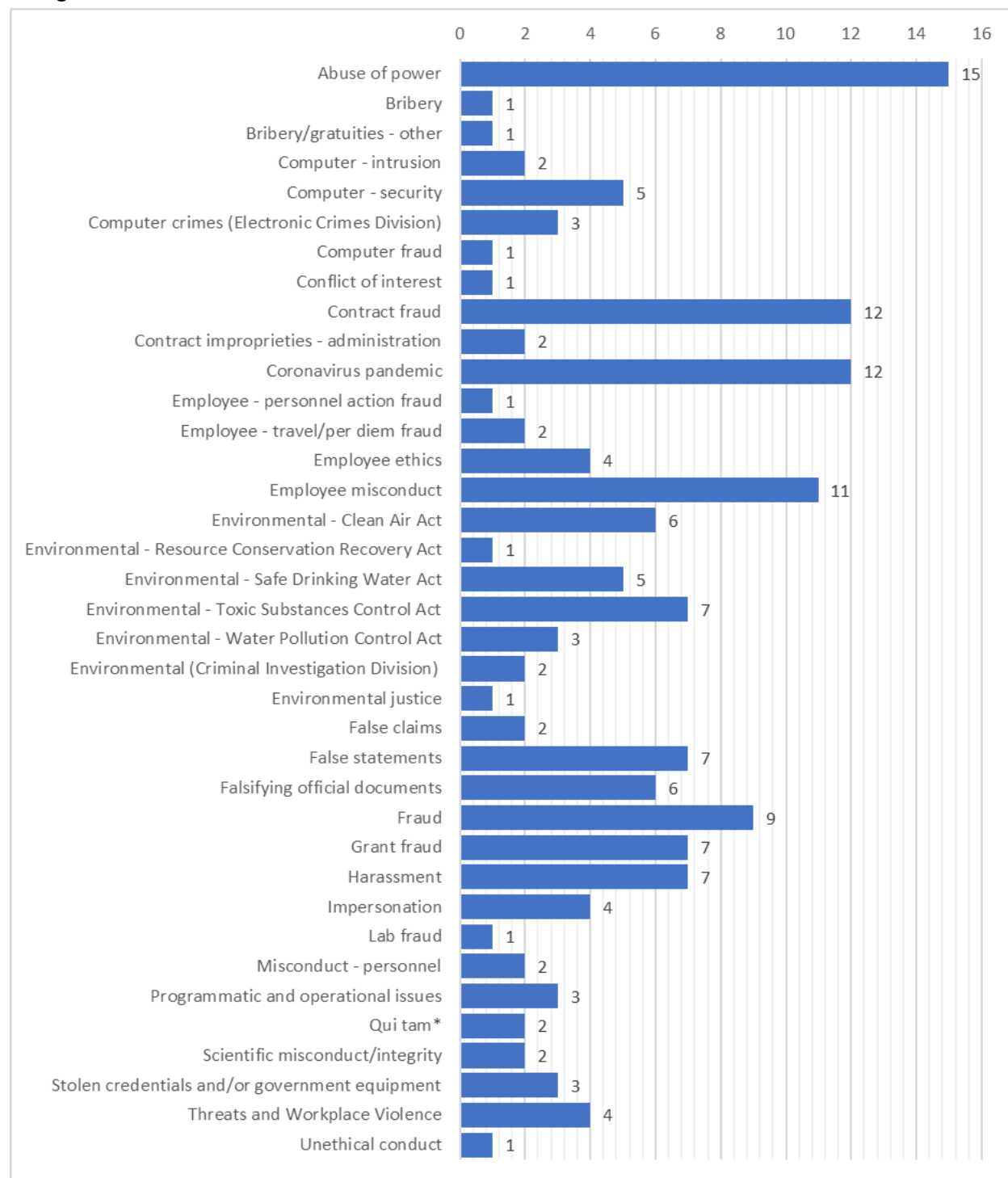


Improvements are needed in invoice reviews and contractor performance evaluation. (EPA OIG graphic)

Hotline Statistics

The OIG Hotline is contacted with complaints of fraud, waste, abuse, mismanagement, and misconduct in EPA and CSB programs and operations. The figures below detail the number and type of contacts that the hotline received and referred for review by OIG investigation, audit, and evaluation staff; EPA program offices; and other government agencies during the first half of FY 2021. In this reporting period, of 1,267 contacts received, the OIG made 214 referrals. A contact can be referred to more than one entity.



Categories of the 158 hotline contacts referred to OIG offices

* In a qui tam action, a private person brings legal action against an alleged wrongdoer on behalf of the federal government.

Hotline Confidentiality

Individuals who contact the hotline are not required to identify themselves and may request confidentiality when submitting allegations. However, the OIG encourages those who report allegations to identify themselves so that they can be contacted if the OIG has additional questions. Pursuant to Section 7 of the Inspector General Act, the OIG will not disclose the identity of an EPA or CSB employee who provides information unless that employee consents or the inspector general determines that such disclosure is unavoidable during the course of an investigation. As a matter of policy, the OIG will provide comparable protection to employees of contractors, grantees, and others who provide information to the OIG and request confidentiality. Pursuant to Section 8M of the Inspector General Act, the OIG will also not disclose the identity of an individual who provides information via the OIG's online complaint form unless that individual consents or the inspector general determines that such disclosure is unavoidable during the course of an investigation. Individuals concerned about confidentiality or anonymity with regard to electronic communication may submit allegations by telephone or regular mail.

EPA OIG Hotline

To report fraud, waste, or abuse, contact us through one of the following methods:

Email: OIG_Hotline@epa.gov
Phone: (888) 546-8740 or (202) 566-2476
Fax: (202) 566-0814
Online: [EPA OIG Hotline](#)

Mail: EPA OIG Hotline
1200 Pennsylvania Avenue, NW
Mail Code 2431T
Washington, DC 20460

EPA Whistleblower Protection Coordinator

The EPA whistleblower protection coordinator can be reached at:

Phone: (202) 566-1513


Email: whistleblower_protection@epa.gov

U.S. Chemical Safety and Hazard Investigation Board

The CSB was created by the Clean Air Act Amendments of 1990. The CSB's mission is to investigate accidental chemical releases at facilities, report the root causes to the public, and recommend measures to prevent future occurrences. Since FY 2004, Congress has designated the EPA inspector general to serve as the inspector general for the CSB. As a result, the EPA OIG has the responsibility to audit, evaluate, inspect, and investigate the CSB's programs and to review proposed laws and regulations to determine their potential impact on the CSB's programs and operations. Details on our work involving the CSB are available on this OIG [webpage](#).




Audit of the U.S. Chemical Safety and Hazard Investigation Board's Fiscal Years 2020 and 2019 Financial Statements

Report No. [21-F-0015](#), issued November 16, 2020 


The OIG contractor that audited the CSB's financial statements for FYs 2020 and 2019 found the statements to be fairly presented and free of material misstatements. The contractor did not identify any instances of noncompliance with applicable laws, regulations, contracts, and grant agreements or any deficiencies in internal control over financial reporting that would be considered material weaknesses.

U.S. Chemical Safety and Hazard Investigation Board's Compliance in Fiscal Year 2020 with Improper Payments Legislation and Guidance

Report No. [21-E-0084](#), issued February 23, 2021 


The CSB was fully compliant with improper payments legislation and guidance during FY 2020. Specifically, the CSB published its FY 2020 Performance and Accountability Report on its website and conducted a risk assessment for programs with annual outlays greater than \$10 million. We issued no recommendations.

Evaluation of CSB's Compliance with Executive Order 13950 on Combating Race and Sex Stereotyping

Report No. [21-E-0043](#), issued December 29, 2020 

The CSB was compliant with the applicable requirements of Executive Order 13950, *Combating Race and Sex Stereotyping*.

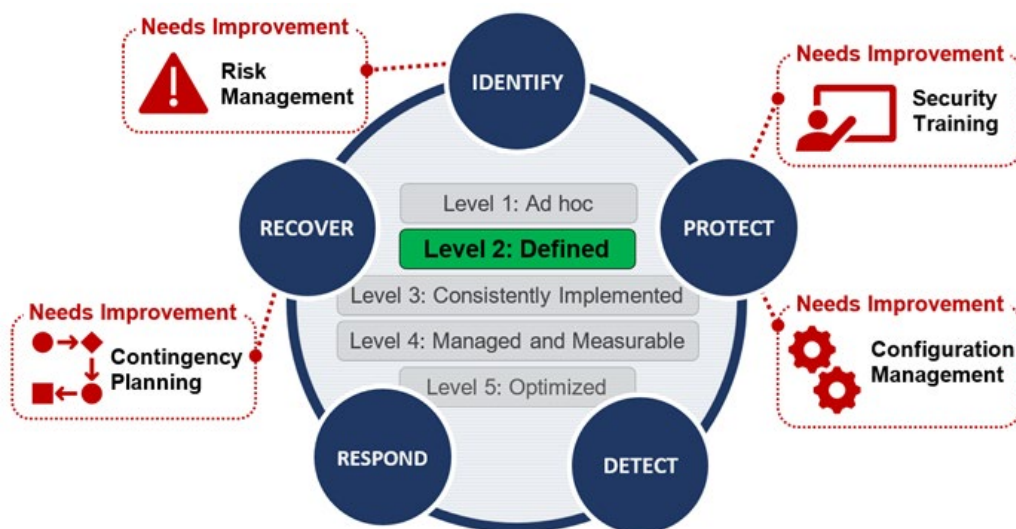
CSB's Information Security Program Is Not Consistently Implemented; Improvements Are Needed to Address Four Weaknesses

Report No. [21-E-0071](#), issued February 9, 2021 

The CSB's information security program was assessed as "Level 2, Defined," which means that its policies, procedures, and strategies are formalized and documented but not consistently implemented. Specifically, the CSB:

- Lacked a governance structure to facilitate an organization wide risk-management monitoring and reporting process.
- Did not have a documented process for remediating flaws.
- Lacked processes to provide privacy awareness training to all users and specialized training for individuals who support information security- or technology-related areas.
- Discontinued information recovery testing and off-site backup storage during the coronavirus pandemic.

The CSB agreed with all five recommendations made to address these four weaknesses.



The CSB's information security program is not yet consistently implemented. Improvements are needed in risk management, configuration management, security training, and contingency planning. (EPA OIG image)

Other Activity

Legislation and Regulations Reviewed

Section 4(a) of the Inspector General Act requires the inspector general to review existing and proposed legislation and regulations relating to the program and operation of the EPA and to make recommendations concerning their impact. We also review drafts of Office of Management and Budget circulars, memorandums, executive orders, program operations manuals, directives, and reorganizations. The primary bases for our comments are the audit, evaluation, investigation, and legislative experiences of the OIG, as well as our participation on the Council of the Inspectors General on Integrity and Efficiency. During the reporting period ending March 31, 2021, we reviewed two proposed changes to legislation, regulations, policy, procedures, or other documents that could affect the EPA or the inspector general, and we provided comments on neither.

Other Results of OIG Work

Follow-Up Is an Important Aspect of OIG Efforts

It is important for the OIG to follow up on certain previously issued reports to ensure that appropriate and effective corrective actions have been taken. The following reports issued during the semiannual reporting period ending March 31, 2021, involved follow-up on prior OIG reports.

Report number	Report title	Date issued
21-E-0071	CSB's Information Security Program Is Not Consistently Implemented; Improvements Are Needed to Address Four Weaknesses	February 9, 2021
21-N-0052	Office of Research and Development Initiatives to Address Threats and Risks to Public Health and the Environment from Plastic Pollution Within the Waters of the United States	January 6, 2021
21-F-0045	EPA's Fiscal Years 2019 and 2018 Hazardous Waste Electronic Manifest System Fund Financial Statements	January 5, 2021
21-P-0032	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	December 3, 2020
21-F-0015	Audit of the U.S. Chemical Safety and Hazard Investigation Board's Fiscal Years 2020 and 2019 Financial Statements	November 16, 2020
21-F-0014	EPA's Fiscal Years 2020 and 2019 (Restated) Consolidated Financial Statements	November 16, 2020

Single Audit Reporting Efforts Make Impact

In accordance with the Single Audit Act of 1984 and Office of Management and Budget guidance, nonfederal entities that expend more than \$750,000 in federal funds are required to have a comprehensive annual audit of their financial statements and comply with major federal program requirements. The entities receiving the funds include states, local governments, tribes, and nonprofit organizations. The Act provides that grantees are to be subject to one annual comprehensive audit of all their federal programs versus a separate audit of each federal program—hence the term “single audit.” The single audits are performed by private firms. Federal agencies rely upon the results of single audit reporting when performing their grants management oversight of these entities.

The OIG provides an important service to the EPA by performing technical reviews of single audit reports, on the basis of which the OIG issues memorandums for audit resolution and corrective action. These memorandums recommend that EPA action officials confirm corrective actions have been taken. If the corrective actions have not been implemented, the EPA needs to obtain a corrective action plan, with milestone dates, for addressing the findings in a single audit report. The following is a summary of single audit reporting actions during the semiannual reporting period ending March 31, 2021.

Summary of single audit activity in the first half of FY 2021

	October 1, 2020– March 31, 2021
Number of single audit memorandums issued to EPA	101
Number of single audit findings reported to EPA	246
Questioned costs reported to EPA	\$0
Number of quality reviews of single audit reports done by OIG	4
Deficiency letters issued to single auditors by OIG	4

Source: EPA OIG analysis. (EPA OIG table)

Agency Best Practices

During this semiannual reporting period, OIG reports highlighted Agency best practices that have potential value and applicability to other components in the EPA or elsewhere:

- Desk officers within the Office of Policy’s Regulatory Management Division noted that their director, after assuming the role in April 2019, developed useful work aids, such as written procedures with screenshots and directions for database tracking. Interviewees also lauded the Regulatory Steering Committee for providing valuable cross-agency input and information on rulemakings and the Regulatory Management Division’s director for working through the Regulatory Steering Committee to further improve the Action Development Process. (Report No. [21-P-0115](#))
- When determining whether the CSB conducted improper payment risk assessments for each program with annual outlays greater than \$10,000,000, we found that, although it was required to conduct only one such risk assessment in three years, the CSB proactively conducted such an assessment annually. The CSB determined that it did not meet the \$10 million threshold for significant improper payments reporting. The CSB additionally noted that recent audits and reviews of CSB activities had not identified significant improper payment concerns. (Report No. [21-E-0084](#))

Scientific Integrity and Misconduct Issues

Scientific integrity at the EPA helps ensure that the development and use of science in the Agency's decision-making is of the highest quality. Scientific integrity is crucial because it helps to safeguard objective science that is free from bias, fabrication, falsification, plagiarism, outside interference, and suppression. The EPA issued its Scientific Integrity Policy in February 2012. The policy sets the expectation that all EPA employees will adhere to the terms of the policy, including reporting policy breaches. In addition, the EPA has a Scientific Integrity Program, which consists of the Agency's scientific integrity official, deputy scientific integrity officials from each of the Agency's program and regional offices, and program staff that support implementing the Scientific Integrity Policy.

"Science is the backbone of the EPA's decision-making. The Agency's ability to pursue its mission to protect human health and the environment depends upon the integrity of the science on which it relies. The environmental policies, decisions, guidance, and regulations that impact the lives of all Americans every day must be grounded, at a most fundamental level, in sound, high quality science."

—[EPA Scientific Integrity Policy](#), Section II

As part of its mission to detect and deter waste, fraud, abuse, and mismanagement, the EPA OIG conducts investigations related to "research misconduct" or "scientific misconduct," including fabrication, falsification, or plagiarism. [EPA Order 3120.5](#) contains the Agency's policy and procedures for addressing research misconduct, including the duty of EPA employees to promptly report allegations of wrongdoing or irregularities, such as those involving scientific misconduct, to the OIG. The OIG may refer various scientific integrity allegations that it receives to the scientific integrity official. With certain exceptions, the OIG has, through [coordination procedures](#), delegated the initial investigation of scientific misconduct allegations involving plagiarism to the scientific integrity official. The scientific integrity official and OIG staff meet quarterly to discuss the status of cases.

This section reports the status of scientific integrity allegations received by the scientific integrity official and any scientific misconduct cases received by the OIG.

Scientific Integrity Allegations

The Scientific Integrity Program allegation process contains two paths: (1) advice and assistance and (2) a procedure for reporting and adjudicating allegations. The purpose of advice and assistance is to avert adjudicating allegations by addressing issues early with minimal senior-level involvement. Someone with a scientific integrity concern can receive advice from the Scientific Integrity Program to ascertain whether the issue concerns scientific integrity and to address the issue before it rises to the level of an

allegation. If an allegation is reported, the Scientific Integrity Program conducts an initial screening to determine whether the allegation is covered under the policy. This initial screening may then be followed by a preliminary inquiry to gather additional facts. If needed, the scientific integrity official can convene a review panel with the deputy scientific integrity officials to determine whether a violation has occurred and to recommend corrective scientific actions and preventive measures.

Trends in Scientific Integrity Inquiries Received by the Scientific Integrity Official

Scientific integrity inquiries by topic since Scientific Integrity Policy inception

Category	Total inquiries received by the scientific integrity official from FY 2012 (policy inception) through March 31, 2021	
	Percentage (number) of formal allegations	Percentage (number) of inquiries for advice
Authorship	15% (16)	9% (26)
Data quality	8% (8)	7% (19)
Delay/suppression	15% (16)	17% (48)
Interference	37% (39)	45% (126)
Plagiarism	2% (2)	2% (5)
Other	14% (15)	13% (36)
Not scientific integrity	9% (10)	7% (19)
TOTAL	106 allegations	279 inquiries

Source: EPA. (EPA OIG table)

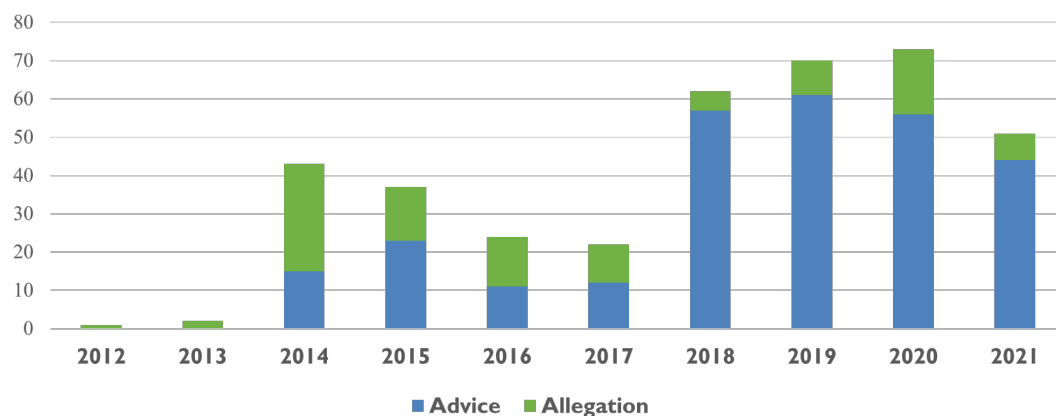
Note: Percentages in this table were rounded.

Scientific integrity inquiries by topic during semiannual reporting period ending March 31, 2021

Category	Received by the scientific integrity official during semiannual reporting period ending March 31, 2021	
	Percentage (number) of formal allegations	Percentage (number) of inquiries for advice
Authorship	-	5% (2)
Data quality	-	2% (1)
Delay/suppression	-	5% (2)
Interference	71% (5)	52% (23)
Plagiarism	-	7% (3)
Other	29% (2)	25% (11)
Not scientific integrity	-	5% (2)
TOTAL	7 allegations	44 inquiries

Source: EPA. (EPA OIG table)

Note: Percentages in this table were rounded.

Number of scientific integrity inquiries by fiscal year since policy inception

Source: EPA. (EPA image)

Status of Scientific Integrity Inquiries Received by the Scientific Integrity Official

For the semiannual reporting period ending March 31, 2021, the scientific integrity official received seven new allegations and 44 new requests for advice. Also during this semiannual reporting period, two allegations were closed or resolved, both of which were received in this reporting period. The tables below summarize the status of these requests for advice and allegations. Of the two allegations that were closed or resolved in this reporting period, one was substantiated and one was referred to the OIG. There are currently 22 open allegations, 17 from prior reporting periods and five from the current reporting period. All but one of the 22 open allegations deal with high-profile issues or senior officials, and one of these allegations was provided to the OIG. As recommended in the OIG's May 2020 audit report, the Scientific Integrity Program is currently in the process of developing procedures to address these types of allegations.

The Scientific Integrity Program publishes an annual report, which includes status statistics and summarized resolution information. The latest annual report can be found on the EPA's Scientific Integrity Program [website](#).

Requests for advice or allegations received by the scientific integrity official are not necessarily referred to the OIG. See the next section for information about the OIG's actions on scientific misconduct allegations during this semiannual reporting period.

Status of allegations and requests for advice for semiannual period ending March 31, 2021

Allegations	
Status	Number as of March 31, 2021
Open/Active*	22
Closed – substantiated	1
Closed – not substantiated	0
Withdrawn	0
Transferred to OIG	1
Not scientific integrity	0

Requests for advice	
Status	Number as of March 31, 2021
Converted to allegation	0
Not scientific integrity	2
Advice provided	42
TOTAL	44

Source: OIG summary of EPA data. (EPA OIG tables)

* This number includes the total open/active allegations remaining from the current and previous reporting periods.

Scientific Misconduct Allegations Received by OIG

EPA policy states that each employee is responsible for promptly reporting allegations of wrongdoing or irregularities, including those involving scientific misconduct, to the OIG. In addition, coordination procedures between the scientific integrity official and the OIG state that upon receipt of a research misconduct allegation, the scientific integrity official will, within seven calendar days, refer the allegation to the OIG Hotline. Likewise, the OIG is to forward, within seven calendar days, any allegation of research misconduct it receives to the scientific integrity official. The offices will evaluate the allegations in accordance with Section 7 of EPA Order 3120.5.

For the semiannual reporting period ending March 31, 2021, the OIG received zero allegations involving potential scientific misconduct from Agency employees or the scientific integrity official. The OIG has two open allegations involving potential scientific misconduct that it is investigating.

The OIG had zero results of investigations that it conducted or oversaw to report to the Agency for a determination of appropriate action. The OIG had zero results of investigations that it conducted involving criminal misconduct to refer to the Department of Justice, pursuant to the Inspector General Act of 1978, as amended.

Statistical Data

Profile of Activities and Results

OIG audits and evaluations ^a (\$ in millions)	
	October 1, 2020– March 31, 2021
Questioned costs ^b	\$0.771
Potential monetary benefits ^c	\$144.698
Audit and evaluation reports issued by OIG ^d	18

^a Section 5(a)(22) requires detailed descriptions of the particular circumstances of each inspection, evaluation, and audit conducted by the OIG that was closed and not publicly disclosed. There were no instances of inspections, evaluations, or audits that were closed and not publicly disclosed during the semiannual period ending March 31, 2021. Investigations involving senior employees that were closed during this semiannual reporting period are in Appendix 4.

^b This measure includes single audits, which are audits of nonfederal entities performed by private firms.

^c This measure includes potential monetary benefits identified in reports and monetary actions taken or resolved prior to report issuance.

^d This measure includes performance and financial audits conducted in accordance with generally accepted government auditing standards, as well as evaluations conducted in accordance with the *Quality Standards of Inspection and Evaluation*. Appendix 1 lists all reports issued.

Investigative operations (\$ in millions)			
	October 1, 2020–March 31, 2021		
	EPA OIG only	Joint*	Total
Total fines and recoveries	\$0.000	\$0.695	\$0.695
Costs Agency avoided based on investigative results	\$0.017	\$0.000	\$0.017
Civil settlements	\$0.000	\$0.000	\$0.000
Cases opened during period	40	13	53
Cases closed during period	55	26	81
Indictments/informations/complaints	0	9	9
Convictions	0	5	5
Civil judgments/settlements/filings	0	0	0

* With one or more federal agencies.

Audit Report Resolution

Table 1: OIG-issued reports with questioned costs for semiannual period ending March 31, 2021 (\$ in thousands)

Report category	Number of reports	Questioned costs*	Unsupported costs
A. For which no management decision was made by October 1, 2020**	16	\$252	\$21
B. New reports issued during period	19	\$771	\$129
Subtotals (A + B)	35	\$1,023	\$150
C. For which a management decision was made during the reporting period:	26		
(i) Dollar value of disallowed costs		\$900	\$150
(ii) Dollar value of costs not disallowed		\$0	\$0
D. For which no management decision was made by March 31, 2021***	9	\$124	\$0

* Questioned costs include unsupported costs.

** Any difference in the number of reports and the amounts of questioned costs between this report and our previous semiannual report results from corrections made to data in our audit tracking system.

*** Due to rounding, this number may not appear to be the exact sum.

Table 2: OIG-issued reports with recommendations that funds be put to better use for semiannual period ending March 31, 2021 (\$ in thousands)

Report category	Number of reports	Funds to put to better use
A. For which no management decision was made by October 1, 2020*	16	\$41,521
B. New reports issued during the reporting period	19	\$145,461
Subtotals (A + B)	35	\$186,982
C. For which a management decision was made during the reporting period:	26	
(i) Dollar value of recommendations from reports that were agreed to by management		\$186,858
(ii) Dollar value of recommendations from reports that were not agreed to by management		\$0
D. For which no management decision was made by March 31, 2021	9	\$124

* Any difference in the number of reports and the amounts of funds put to better use between this report and our previous semiannual report results from corrections made to data in our audit tracking system.

Summary of Investigative Results

Summary of investigative activity for semiannual period ending March 31, 2021

Cases open as of October 1, 2020	165
Cases opened during period	53
Cases closed during period	81
Cases open as of March 31, 2021	137
Complaints open as of October 1, 2020*	5
Complaints opened during period	27
Complaints closed during period	30
Complaints open as of March 31, 2021	2

* Adjusted from prior period.

Results of prosecutive actions

	EPA OIG only	Joint*	Total
Criminal indictments/informations/complaints**	0	9	9
Convictions	0	5	5
Civil judgments/settlements/filings	0	0	0
Criminal fines and recoveries	\$0	\$695,387	\$695,387
Civil recoveries	\$0	\$0	\$0
Prison time	0 months	24 months	24 months
Prison time suspended	0 months	0 months	0 months
Home detention	0 months	0 months	0 months
Probation	0 months	60 months	60 months
Community service	0 hours	0 hours	0 hours

* With one or more federal agencies.

** Sealed indictments are not included in this category.

Administrative actions

	EPA OIG only	Joint*	Total
Suspensions	1	2	3
Debarments	0	0	0
Other administrative actions	8	1	9
Total	9	3	12
Administrative recoveries	\$0	\$0	\$0
Cost savings	\$16,747	\$0	\$16,747

* With one or more federal agencies.

Summary of investigative reports issued and referrals for prosecution*

	3
	16
	1
	6

* Investigative reports comprise final, interim, and supplemental Reports of Investigation, as well as Final Summary Reports.

** This number may differ from the numbers reported in the Reports of Investigation section. In calculating the number of referrals, corporate entities were counted as “persons.”

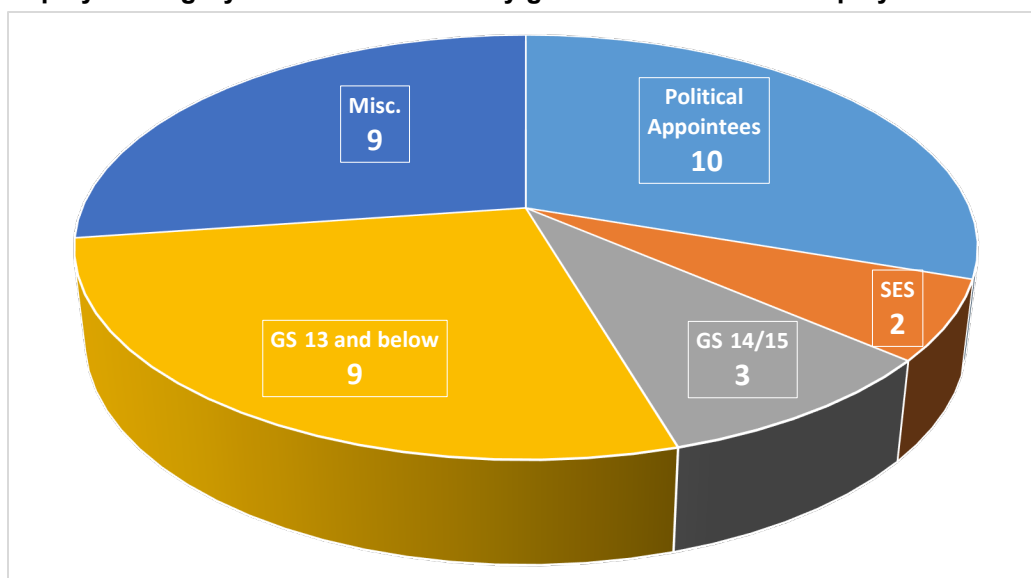
Employee integrity cases*

	Political appointees	SES	GS-14/15	GS-13 and below	Misc.	Total
Pending as of October 1, 2020	8	4	2	16	2	32
Opened*	2	0	2	4	6	14
Closed*	3	1	2	11	0	17
Pending as of March 31, 2021 **	10	2	3	9	9	33

* Employee integrity investigations involve allegations of criminal activity or serious misconduct by Agency employees that could threaten the credibility of the Agency, the validity of executive decisions, the security of personnel or business information entrusted to the Agency, or financial loss to the Agency (such as abuse of government bank cards or theft of Agency funds). Allegations against former employees are included under “Misc.”

** Pending numbers as of March 31, 2021, may not add up due to investigative developments resulting in subjects being added or changed.

The chart below provides a breakdown by grade and number of employees who are the subject of employee integrity investigations.

Employee integrity cases: Breakdown by grade and number of employees

Appendices

Appendix 1—Reports Issued

Section 5(a)(6) of the Inspector General Act of 1978, as amended, requires a listing, subdivided according to subject matter, of each report issued by the OIG during the reporting period. For each report, where applicable, the Inspector General Act also requires a listing of the dollar value of questioned costs and the dollar value of recommendations that funds be put to better use.

Report number	Report title	Date	Questioned costs			Potential monetary benefits
			Ineligible	Unsupported	Unreasonable	
EVALUATIONS IN ACCORDANCE WITH QUALITY STANDARDS FOR INSPECTION AND EVALUATION						
21-E-0016	CSB Discontinued Information Recovery Testing and Off-Site Backup Storage During the Coronavirus Pandemic	11/18/20	\$0.00	\$0.00	\$0.00	\$0.00
21-E-0030	EPA's Initial Plans for Returning to the Office Incorporate CDC Guidance but Differ by Location	11/30/20	0.00	0.00	0.00	0.00
21-E-0031	EPA Needs to Improve Oversight of Invoice Reviews and Contractor Performance Evaluation	12/1/20	0.00	0.00	0.00	0.00
21-E-0033	EPA Needs to Improve Its Planning and Management of Laboratory Consolidation Efforts	12/7/20	0.00	0.00	0.00	0.00
21-E-0043	Evaluation of CSB's Compliance with Executive Order 13950 on Combating Race and Sex Stereotyping	12/29/20	0.00	0.00	0.00	0.00
21-E-0044	Evaluation of EPA's Compliance with the Executive Order 13950 on Combating Race and Sex Stereotyping	12/29/20	0.00	0.00	0.00	0.00
21-E-0071	CSB's Information Security Program Is Not Consistently Implemented; Improvements Are Needed to Address Four Weaknesses	2/9/21				
21-E-0072	EPA Is at Risk of Not Achieving Special Local Needs Program Goals for Pesticides	2/10/21				
21-E-0084	U.S. Chemical Safety and Hazard Investigation Board's Compliance in Fiscal Year 2020 with Improper Payments Legislation and Guidance	2/23/21	0.00	0.00	0.00	0.00
SUBTOTAL = 9			\$0.00	\$0.00	\$0.00	\$0.00
FINANCIAL AUDITS IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS						
21-F-0014	EPA's Fiscal Years 2020 and 2019 (Restated) Consolidated Financial Statements	11/16/20	\$0.00	\$0.00	\$0.00	\$142,493,425.00
21-F-0015	Audit of the U.S. Chemical Safety and Hazard Investigation Board's Fiscal Years 2020 and 2019 Financial Statements	11/16/20	0.00	0.00	0.00	\$0.00
21-F-0045	EPA's Fiscal Years 2019 and 2018 Hazardous Waste Electronic Manifest System Fund Financial Statements	1/5/21	0.00	0.00	0.00	\$1,017,000.00
SUBTOTAL = 3			\$0.00	\$0.00	\$0.00	\$143,510,425.00
PERFORMANCE AUDITS IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS						
21-P-0032	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	12/3/20	\$0.00	\$0.00	\$0.00	\$0.00
21-P-0042	EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments	12/28/20	0.00	129,000.00	0.00	0.00
21-P-0070	EPA Mostly Adheres to Regulations When Assessing Risks of New Pesticides but Should Improve Internal Controls	2/8/21	0.00	0.00	0.00	0.00
21-P-0094	EPA Improperly Awarded and Managed Information Technology Contracts	3/10/21	0.00	0.00	641,680.00	\$1,180,575.00

Report number	Report title	Date	Questioned costs			Potential monetary benefits
			Ineligible	Unsupported	Unreasonable	
21-P-0114	EPA Does Not Consistently Monitor Hazardous Waste Units Closed with Waste in Place or Track and Report on Facilities That Fall Under the Two Responsible Programs	3/29/21	0.00	0.00	0.00	0.00
21-P-0115	EPA Does Not Always Adhere to Its Established Action Development Process for Rulemaking	3/31/21	0.00	0.00	0.00	0.00
SUBTOTAL = 6			\$0.00	\$129,000.00	\$641,680.00	\$1,180,575.00
PROJECTS NOT IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS OR QUALITY STANDARDS FOR INSPECTION AND EVALUATION						
21-N-0052	Office of Research and Development Initiatives to Address Threats and Risks to Public Health and the Environment from Plastic Pollution Within the Waters of the United States	1/6/21	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTAL = 1			\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REPORTS ISSUED 19			\$0.00	\$129,000.00	\$641,680.00	\$144,691,000.00

Appendix 2—Reports Issued Without Management Decisions

For Reporting Period Ending March 31, 2021

Section 5(a)(10)(A) of the Inspector General Act of 1978, as amended, requires a summary of each audit, inspection, and evaluation report issued before the commencement of the reporting period for which no management decision had been made by the end of the reporting period, an explanation of the reasons such management decision had not been made, and a statement concerning the desired timetable for achieving a management decision on each such report. Office of Management and Budget Circular A-50 requires resolution within six months of a final report being issued. In this section, we report on audits and evaluations with no management decision or resolution within six months of final report issuance. In the summaries below, we provide the resolution status of management decisions not made as of March 31, 2021, which the OIG desires to resolve as soon as possible.

Section 5(a)(10)(B) of the Inspector General Act of 1978, as amended, requires a summary of each audit, inspection, and evaluation report issued before the commencement of the reporting period for which no establishment comment was returned within 60 days of providing the report to the establishment. The OIG interprets this provision to apply to reports for which the end date of the 60-day agency comment period occurs during the semiannual period. There was no report for which we did not receive a response within a 60-day period that ended during this semiannual period.

Office of Air and Radiation

Report No. [20-P-0047](#), *EPA Failed to Develop Required Cost and Benefit Analyses and to Assess Air Quality Impacts on Children’s Health for Proposed Glider Repeal Rule Allowing Used Engines in Heavy-Duty Trucks*, December 5, 2019

Summary: The EPA did not comply with requirements of Executive Orders 12866 and 13045 when developing and issuing the proposed Glider Repeal Rule. Additionally, the EPA did not follow its principal rulemaking guidance—the Action Development Process—in developing the proposed Glider Repeal Rule, nor did it meet Federal Records Act requirements. According to EPA managers and officials, the then-EPA administrator directed the Glider Repeal Rule to be promulgated as quickly as possible. The proposed repeal rule would relieve industry of compliance requirements of the Phase 2 rule, which set emissions standards and production limits for gliders beginning January 1, 2018. EPA officials were aware that the available information indicated the proposed Glider Repeal Rule was “economically significant;” however, the then-EPA administrator directed the Office of Air and Radiation to develop the proposed rule without conducting the analyses required by the executive orders. The lack of analyses caused the public to not be informed during the public comment period of the proposed rule’s benefits, costs, potential alternatives, and impacts on children’s health. While the proposed Glider Repeal Rule was listed on the EPA’s Fall 2019 Regulatory Agenda as “economically significant,” the rule was withdrawn from the Spring 2020 Regulatory Agenda.

We recommended that the Agency identify for the public the substantive change to the proposed rule made at the suggestion or recommendation of the White House’s Office of Information and Regulatory Affairs, conduct the required analyses prior to finalizing the repeal, provide the public a means to comment on the analyses supporting the rulemaking, and document the decisions made. The Agency provided sufficient planned corrective actions for two recommendations, while one recommendation remains unresolved.

Resolution Status: Resolution efforts are in progress for the remaining unresolved recommendation.

Report No. [20-P-0236](#), *EPA Needs to Improve Oversight of How States Implement Air Emissions Regulations for Municipal Solid Waste Landfills*, July 30, 2020

Summary: We identified 12 active municipal solid waste landfills in the two states we audited, Georgia and Texas, that could be operating without the required Title V permits. The Georgia and Texas state agencies responsible for issuing Title V permits to municipal solid waste landfills did not always obtain the data needed to verify whether the landfills required a Title V permit and whether landfill emissions exceeded allowable levels. In four instances, the regulatory requirements were misinterpreted.

The EPA did not identify deficiencies in how Georgia and Texas implemented Clean Air Act regulations to control air emissions from municipal solid waste landfills. For example, to oversee state implementation of the 1996 regulations to address emissions from existing municipal solid waste landfills, EPA Regions 4 and 6 should have—but did not—verify whether Georgia and Texas submitted (1) complete state plans requesting approval to implement these regulations and (2) the required annual progress reports. An EPA review of these documents is necessary to provide

assurance that states have an adequate plan for and are effectively implementing and enforcing municipal solid waste landfill emissions regulations in accordance with federal requirements.

Without effective state implementation and EPA oversight of Clean Air Act regulations for municipal solid waste landfills, these landfills could operate for years without required emissions controls. As a result, municipal solid waste landfills could emit more air pollutants than allowed under a Title V permit, and state efforts to meet the EPA's air quality standards for ozone and fine particulate matter could be hindered. The EPA revised its Clean Air Act regulations for municipal solid waste landfills in 2016 and requested that states submit new plans for existing municipal solid waste landfills. Implementation of the revised regulations provides the EPA with an opportunity to verify that the new plans are complete, annual progress reports are submitted, and proper oversight is conducted.

We recommended that the regional administrators for Regions 4 and 6 require that Georgia and Texas determine whether the municipal solid waste landfills identified in the report need to obtain Title V permits and install emissions controls. We also recommended that the EPA develop guidance for Clean Air Act requirements for municipal solid waste landfills that addresses the review and oversight of the Title V permitting process, the approval of state plans, the review of annual progress reports, and the periodic review of implementation and enforcement. We consider four of our seven recommendations resolved with corrective actions pending. Three recommendations made to the Office of Air and Radiation are unresolved.

Resolution Status: The Office of Air and Radiation provided a response on September 28, 2020, including proposed corrective actions. Based on the information and supporting documentation provided, the OIG determined that the three recommendations remain unresolved. The OIG issued a memorandum on December 14, 2020, that explained why the planned actions did not meet the intent of the recommendations. On January 21, 2021, the OIG met with the Office of Air and Radiation to discuss the three unresolved recommendations. Resolution efforts are underway.

Office of General Counsel; Office of the Administrator

Report No. [20-E-0333](#), *Improved EPA Oversight of Funding Recipients' Title VI Programs Could Prevent Discrimination*, September 28, 2020

Summary: The EPA's External Civil Rights Compliance Office, known as ECRCO, 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, ECRCO does not conduct proactive compliance reviews to determine funding recipients' compliance with Title VI. Instead, only once an investigation has been lodged will ECRCO 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, ECRCO 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 ECRCO.

Since ECRCO 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 FYs 2017 through 2019. Improved oversight could prevent future case backlogs at the EPA and help assure funding recipients comply with Title VI.

To improve oversight of the Title VI program, we recommended that the Office of the Administrator develop a plan to coordinate across Agency program offices to develop guidance on permitting and cumulative impacts. We also recommended that ECRCO use systematic compliance reviews, develop performance measures to assess its ongoing pilot program working with the states on foundational elements of nondiscrimination, address potential noncompliance with funding applicants, develop guidance on the use of data collection, and outline a plan to ensure that the staff take Title VI training. The Agency did not provide a formal response to our draft report. The EPA provided a formal response to the final report on November 27, 2020, which is available on our website. All six recommendations were unresolved when the subject report was issued. Recommendation 1 was issued to the associate deputy administrator, and the remaining five recommendations were issued to the general counsel.

- For the five recommendations issued to the general counsel:

Resolution Status: The Office of General Counsel provided a response on November 27, 2020. Based on the information and supporting documentation provided, the OIG determined that none of the five recommendations issued to the general counsel are resolved. The OIG issued a memorandum on

February 9, 2021, that explained why the planned actions did not meet the intent of the recommendations. The five recommendations issued to the Office of General Counsel remain unresolved.

- For the one recommendation issued to the associate deputy administrator:

Resolution Status: While the Office of General Counsel's November 27, 2020 response provided comments regarding the recommendation issued to the associate deputy administrator, it did not resolve the recommendation. Because the recommendation was issued to the associate deputy administrator, further resolution efforts must be coordinated and communicated by the Office of the Administrator. We have not received a response from the Office of the Administrator.

The inspector general sent a memorandum to the acting general counsel on February 9, 2021, stating that the five recommendations issued to the Office of the General Counsel and the recommendation issued to the Office of the Administrator were unresolved and that the Agency should follow the dispute process laid out in EPA Manual 2750. The OIG was contacted by the deputy general counsel for Operations on February 16, 2021, about delaying audit dispute resolution. The deputy inspector general responded in a memorandum on March 22, 2021, stating that the OIG will hold the audit dispute resolution in abeyance until April 16, 2021, to allow the Agency time to revisit the recommendations. The deputy general counsel for Operations reached out again to the OIG on March 31, 2021, to request additional time to develop a plan to address the OIG's recommendations. The inspector general agreed to give the Agency additional time to address the report recommendations.

Office of Land and Emergency Management; Region 6 Regional Administrator

Report No. [20-P-0062](#), *EPA Needs to Improve Its Emergency Planning to Better Address Air Quality Concerns During Future Disasters*, December 16, 2019

Summary: Most air toxic emission incidents during Hurricane Harvey occurred within a five-day period of the storm's landfall. The majority of these emissions were due to industrial facilities shutting down and restarting operations in response to the storm and storage tank failures. However, state, local, and EPA mobile air monitoring activities were not initiated in time to assess the impact of these emissions. The air monitoring data collected did not indicate that the levels of individual air toxics after Hurricane Harvey exceeded the health-based thresholds established by the State of Texas and the EPA. However, these thresholds do not consider the cumulative impact of exposure to multiple air pollutants at one time. Consequently, the thresholds may not be sufficiently protective of residents in communities that neighbor industrial facilities and experience repeated or ongoing exposures to air toxics. We did not identify instances of inaccurate communication from the EPA to the public regarding air quality after Hurricane Harvey. However, public communication of air monitoring results was limited.

We recommended that the assistant administrator for Land and Emergency Management develop guidance for emergency air monitoring in heavily industrialized areas, develop a plan to provide public access to air monitoring data, and assess the availability and use of remote and portable monitoring methods. We also recommended that the Region 6 regional administrator develop a plan to inform communities near industrial areas of adverse health risks and to limit exposure to air toxics in these communities and conduct environmental justice training. We recommended that the associate administrator for Public Affairs establish a process to communicate the resolution of public concerns. Four recommendations, which we revised after we issued our draft report, remain unresolved.

- Three recommendations issued to the Office of Land and Emergency Management remain unresolved.

Resolution Status: The EPA provided a formal response on February 28, 2020. The response is under review by the OIG. Resolution efforts are underway.

- The one recommendation issued to the Region 6 regional administrator remains unresolved.

Resolution Status: The EPA provided a formal response on February 28, 2020. On April 1, 2021, Region 6 provided a second response indicating that corrective actions have been implemented. Both responses are currently under review by the OIG.

Office of Mission Support

Report No. [20-P-0065](#), *EPA Needs to Improve Management and Monitoring of Time-Off Awards*, December 30, 2019

Summary: The EPA successfully implemented interim policies and procedures for reviewing and approving monetary awards that total more than \$5,000 in a fiscal year for any one employee. However, the Agency does not follow U.S. Office of Personnel Management guidance for valuing time-off awards. Specifically, the EPA does not assess a value for time-off awards as part of its awards program. The Agency, therefore, cannot determine whether its time-off awards are consistently assessed, approved at the appropriate level when combined with monetary awards, and commensurate with employee achievements.

We also found that the Agency does not monitor time-off awards as a resource. From calendar years 2015 through 2017, the Agency awarded 355,511 hours—a total of over 170 full-time positions—in time-off awards. However, these awards are not managed or monitored in regard to Agency productivity or workload management. A large number of time-off hours awarded results in lost productivity, which can adversely impact the Agency's mission.

We recommended that the assistant administrator for Mission Support (1) revise EPA Manual 3130 A2, *Recognition Policy and Procedures Manual*, to establish a methodology to determine the equivalent value of time-off awards; (2) update its 2016 interim policy to include the combined value of all awards—both monetary and time-off—when determining the appropriate level of review and approval, and incorporate this update into EPA Manual 3130 A2; and (3) establish internal control procedures to monitor time-off awards as part of EPA resource management.

Resolution Status: The Agency provided a memorandum on August 7, 2020, which outlined the EPA's planned corrective actions and estimated milestone dates for three recommendations. The OIG reviewed the Agency's response and concluded that the planned actions did not meet the intent of the recommendations. The OIG issued a memorandum on August 27, 2020, that explained why the planned actions did not meet the intent of the recommendations. These recommendations remained unresolved. Subsequently, the Office of Mission Support submitted this to the Office of the Chief Financial Officer for dispute resolution. The OIG is awaiting determination by the Office of the Chief Financial Officer.

Office of the Chief Financial Officer; Office of Chief of Staff

Report No. [19-P-0155](#), *Actions Needed to Strengthen Controls over the EPA Administrator's and Associated Staff's Travel*, May 16, 2019

Summary: The OIG identified 40 trips and \$985,037 in costs associated with the then-administrator's travel for the ten-month period from March 1, 2017, to December 31, 2017. This covered 34 completed and six canceled trips and included costs incurred not only by the administrator but also by his Protective Service Detail and other staff. We estimated excessive costs of \$123,942 regarding use of first/business-class travel by the then-administrator and accompanying Protective Service Detail agents; the exception that allowed for the travel accommodation was granted without sufficient justification and, initially, without appropriate approval authority. Although the EPA's travel policy is sufficiently designed to prevent fraud, waste, and abuse and is consistent with the Federal Travel Regulation, we found that the policy did not initially outline who had the authority to approve the administrator's travel authorizations and vouchers. This report made recommendations to two offices that remain unresolved:

- Of the ten recommendations issued to the Office of the Chief Financial Officer, eight were unresolved when we issued our final report, and four remain unresolved.

Resolution Status: The Office of the Chief Financial Officer provided a response on March 31, 2020. The OIG reviewed the Agency's proposed corrections and concluded that four of the recommendations are now resolved. On June 29, 2020, the OIG issued a memorandum to the Agency advising it that the Office of the Chief Financial Officer's planned corrective actions did not meet the intent of the remaining four recommendations. The OIG met with the Office of the Chief Financial Officer on July 29, 2020, and September 16, 2020, to discuss the unresolved recommendations. Resolution efforts are ongoing.

- The two recommendations issued to the Office of Chief of Staff in the Office of the Administrator remain unresolved.

Resolution Status: The OIG's meeting with the Office of the Chief Financial Officer on June 29, 2020, included staff from the Office of the Administrator and a discussion of the unresolved recommendations. Resolution efforts are ongoing.

Office of Water**Report No. [20-E-0246](#), *EPA's 2018 BEACH Act Report to Congress Does Not Fully Meet Statutory Requirements*, August 13, 2020**

Summary: In a January 2018 OIG report, we found that the EPA had not reported to Congress on progress related to the Beaches Environmental Assessment and Coastal Health Act of 2000, referred to as the BEACH Act, as statutorily required. We recommended that the EPA submit the mandated reports to Congress. As part of its corrective actions in response to our January 2018 report recommendations, the EPA issued a BEACH Act report to Congress in July 2018. However, during this follow-up evaluation, we found that the EPA's July 2018 report to Congress does not fully meet the reporting requirements of the BEACH Act and the Plain Writing Act of 2010. The report also does not adhere to federal internal control principles. Specifically:

- The report does not evaluate federal and local efforts to implement the BEACH Act.
- Although the report lists recommendations for additional water quality criteria and improved monitoring methodologies, communication of these recommendations could be improved by using plain language principles, which would help readers to more easily understand the recommendations.
- The report recommendations do not specify who needs to take action or what the barriers to implementation are.

In addition, we concluded that the EPA's Office of Water staff did not reach out to congressional staff members to inquire about what information Congress needs from the Agency to make informed decisions regarding the BEACH Act program. By issuing a report that did not fully meet the requirements of the BEACH and Plain Writing Acts, the EPA missed the opportunity to provide Congress with the information needed for effective decision-making.

We recommended that the assistant administrator for Water develop and adopt a written strategy to verify that future BEACH Act reports to Congress fully meet the reporting requirements of the BEACH Act, expectations that federal agencies comply with the Plain Writing Act, and federal internal control principles. We also recommended that the EPA submit a report in 2022 that evaluates efforts to implement the BEACH Act. The Agency disagreed with our recommendations and did not provide acceptable corrective actions and planned completion dates.

Resolution Status: The Office of Water provided a response on October 8, 2020, that communicated its disagreement with the findings and recommendations. The Agency's response did not include proposed corrective actions. The recommendations remain unresolved.

Total reports issued before reporting period for which no management decision had been made as of March 31, 2021 = 7

Appendix 3—Reports with Corrective Action Not Completed

In compliance with reporting requirements of Sections 5(a)(3) and 5(a)(10)(C) of the Inspector General Act of 1978, as amended, we are to identify each significant recommendation described in previous semiannual reports on which corrective action has not been completed, as well as a summary of each audit, inspection, and evaluation report for which there are any outstanding unimplemented recommendations. We are also to identify the aggregate potential monetary benefits of the unimplemented recommendations.

This appendix contains separate tables of unimplemented recommendations for the EPA and the CSB, which were issued in 46 OIG audit reports from 2008 through March 31, 2021.

There is a total of 115 unimplemented recommendations for the EPA with total potential monetary benefits of approximately \$48.8 million, \$0 of which was sustained and redeemed by the Agency. Use of “sustained” in this case indicates agreement, in whole or in part, by the Agency to an OIG-identified monetary benefit. There is a total of two unimplemented recommendations for the CSB, with total potential monetary benefits of \$0.

Below is a list of the responsible EPA offices and regions responsible for the recommendations in the following tables. While a recommendation may be listed as unimplemented, the Agency may be on track to complete agreed-upon corrective actions by the planned due date.

Responsible EPA Offices:

AA	Associate Administrator
ADA	Associate Deputy Administrator (within the Office of the Administrator)
AO	Office of the Administrator
DA	Deputy Administrator (within the Office of the Administrator)
OAR	Office of Air and Radiation
OCFO	Office of the Chief Financial Officer
OCSP	Office of Chemical Safety and Pollution Prevention
OECA	Office of Enforcement and Compliance Assurance
OGC	Office of General Counsel
OITA	Office of International and Tribal Affairs
OLEM	Office of Land and Emergency Management
OMS ¹	Office of Mission Support
ORD	Office of Research and Development
OW	Office of Water
Region 1	
Region 4	
Region 6	
Region 8	
Region 9	
Region 10	
Science Advisor	

¹ Effective November 26, 2018, the former Office of Environmental Information and Office of Administration and Resources Management were merged into the Office of Mission Support. In this appendix, any recommendations originally issued to the former offices will be listed as under the purview of OMS.

EPA Reports with Unimplemented Recommendations

Report title, number, and date	Office	Unimplemented recommendation	Planned completion date *	Revised completion date	Potential monetary benefits (in \$000s)
Category 1—Management and Operations					
Regions 1 and 5 Need to Require Tribes to Submit More Detailed Work Plans for Grants 20-P-0335 , September 29, 2020	Region 1	2. For future grants, require the Passamaquoddy Tribe to submit detailed work plans that include estimated funding amounts for each work plan component.	2/28/21	5/31/21	
EPA Has Sufficiently Managed Emergency Responses During the Pandemic but Needs to Procure More Supplies and Clarify Guidance 20-E-0332 , September 28, 2020	OLEM	2. In coordination with all EPA regions, develop and implement communication mechanisms to identify and clarify concerns that on-scene coordinators have that are not addressed in the existing guidelines, and make these communications available to all on-scene coordinators.	3/31/21	6/30/21	
		3. In coordination with all EPA regions, ensure that guidance and planning address deployment of on-scene coordinators in the event of large incidents during pandemics, including overcoming travel restrictions to respond to large incidents.	U	6/30/22	
EPA Needs to Improve Processes for Securing Region 8's Local Area Network 20-E-0309 , September 10, 2020	OMS	3. Develop and implement procedures to verify that the internet protocol addresses being tested contain all the location's networked equipment.	4/15/21		
		4. Identify deficiencies preventing the Office of Mission Support vulnerability tests from producing complete results, and create plans of action and milestones to correct identified deficiencies in the Agency's vulnerability testing and reporting process.	10/31/21		
	OCFO	6. Coordinate with regions to implement internal controls to determine whether personally identifiable information is protected on regional Superfund Cost Recovery Package Imaging and Online System servers.	10/30/20	4/30/21	\$11,477
Management Alert: EPA Region 5 Needs to Implement Effective Internal Controls to Strengthen Its Records Management Program 20-E-0295 , August 31, 2020	OMS	5. Update the Agency records management policy, procedures, and guidance to include requirements for the program and regional offices to report to the agency records officer the actual, suspected, and accidental loss or destruction of records.	6/30/21		
EPA Needs to Strengthen Controls Over Required Documentation and Tracking of Intergovernmental Personnel Act Assignments 20-P-0245 , August 10, 2020	OMS	1. Evaluate the EPA's <i>Intergovernmental Personnel Act Policy and Procedures Manual (IPA)</i> , including the checklist, to determine whether the required documents, the consequences for noncompliance, the responsible offices, and the individual roles and responsibilities remain relevant and appropriate, and update the Manual accordingly.	10/15/21		
		2. Strengthen controls throughout the EPA's Intergovernmental Personnel Act assignment process to verify that required documents are properly submitted and maintained as required by the EPA's Intergovernmental Personnel Act Policy and Procedures Manual (IPA) and that the consequence for nonsubmittal of required documents is enforced.	10/15/21		
		3. Strengthen controls over the tracking of EPA employees on Intergovernmental Personnel Act assignments.	1/15/22		
EPA Needs to Address Internal Control Deficiencies in the Agencywide Quality System 20-P-0200 , June 22, 2020	OMS	1. Develop and implement a strategic plan and objectives for the agencywide Quality System.	12/31/21		
		2. Develop and implement a standard operating procedure to conduct annual reviews of program and regional quality systems.	6/30/22		
		3. Determine the skillsets needed to fulfill responsibilities for developing and coordinating the agencywide Quality System.	12/31/21		
		4. Work with the Office of the Chief Financial Officer to conduct a workload analysis for the agencywide Quality System.	12/31/21		

Report title, number, and date	Office	Unimplemented recommendation	Planned completion date *	Revised completion date	Potential monetary benefits (in \$000s)
		5. Conduct and document an internal control risk assessment on the agencywide Quality System based on the Office of Mission Support's strategic plan for the Quality System.	12/31/21		
		6. Develop and implement a plan and timeline to review and act on all outdated quality policies, procedures, and guidance documents.	6/30/22		
		7. Develop and deploy agencywide training modules.	6/30/22		
		8. Develop and require training for new Quality System personnel.	1/15/20	12/31/21	
		11. Address the three unimplemented recommendations from the 2014 program evaluation by the outside contractor to work with program partners to define the role of the Office of Mission Support and clarify Quality System guidance, develop a comprehensive staffing plan to address vacancies and skill gaps in the Quality System, and rebrand the EPA's Quality System to increase support from project personnel and senior managers.	12/31/21		
		12. Develop and implement a means to track Quality System Assessments.	12/31/21		
		13. Complete Quality System Assessments for organizations that are outside of the required three-year assessment time frame.	6/30/25		
EPA Complied with Improper Payments Legislation, but Internal Controls Need Substantial Improvement to Ensure More Accurate Reporting 20-P-0167 , May 13, 2020	OCFO	1. Revisit the previous recommendation in EPA OIG Report No. 19-P-0163, <i>EPA Complied with Improper Payments Legislation but Stronger Internal Controls Are Needed</i> , to implement internal controls for training reviewers and annually verifying that reviewers are knowledgeable and proficient in the identification and reporting of improper payments, and verify all corrective actions are completed.	U	Date to be determined, pending FY 2021 audit results	
EPA May Have Overpaid for Its \$13 Million Time and Attendance System by Not Following Information Technology Investment Requirements 20-P-0134 , April 13, 2020	OCFO	1. Perform the required cost analysis over the full life cycle of PeoplePlus. Also, determine whether the PeoplePlus operations and maintenance contract should not be extended for any remaining option years.	6/30/21		
		2. Perform an alternatives analysis to determine whether solutions from the Department of Interior's Interior Business Center and other federal shared service centers would be the best value option to meet the time and attendance needs of the Agency and decide whether the PeoplePlus operations and maintenance contract should not be extended for any remaining option years.	6/30/21		\$1,200
EPA Did Not Accurately Report Under the Grants Oversight and New Efficiency Act and Needs to Improve Timeliness of Expired Grant Closeouts 20-P-0126 , March 31, 2020	OMS	1. Correct and resubmit the 2017 and 2018 Grants Oversight and New Efficiency Act reporting to the Office of Management and Budget.	12/31/20	6/30/21	
		2. Establish internal controls to verify that accurate information on grant awards is submitted in future Annual Financial Reporting.	12/31/20	6/30/21	
		3. Implement controls as required by EPA Order 5700.6 A2 CHG 2, <i>Policy on Compliance, Review and Monitoring</i> , to obtain closeout strategies when Grants Management Offices are not meeting the closeout metrics for grant awards.	U	6/30/21	
		4. Develop and implement Office of Grants and Debarment policy specific to grant closeouts that have been delayed one year or longer to escalate such instances to the Office of Grants and Debarment for action in support of closeout efforts (regardless of future collection of funds, audits, or reviews, as well as of property management and disposition processes).	U	6/30/21	\$8,282

Report title, number, and date	Office	Unimplemented recommendation	Planned completion date *	Revised completion date	Potential monetary benefits (in \$000s)
Management Controls Needed to Verify and Report Border 2020 Program Accomplishments 20-P-0083 , February 18, 2020	OITA	1. Establish and implement management controls to increase reliability of the Border 2020: U.S.-Mexico Environmental Program action plans by standardizing the action plan format to include key data, such as the relevant goal, objective, subobjective, requests for proposal, grant amount, and project status.	12/31/20	6/30/21	
		2. Establish and implement management controls to determine how and when Policy Forums action plans will be developed.	12/31/20	6/30/21	
		3. Develop performance measures to track progress toward Border 2020: U.S.-Mexico Environmental Program goals and objectives.	10/1/20	6/30/21	
		4. Establish and implement management controls to increase transparency of the Border 2020: U.S.-Mexico Environmental Program by sharing the North American Development Bank subgrantee fact sheets on the EPA's Border 2020 Program website.	12/31/20	6/30/21	
		5. Establish and implement management controls to increase transparency of the Border 2020: U.S.-Mexico Environmental Program by providing stakeholder and public access, as appropriate, to the program's funded products such as studies, reports, and videos on the EPA's Border 2020 Program website.	12/31/20	6/30/21	
EPA Needs to Improve Its Risk Management and Incident Response Information Security Functions 20-P-0120 , March 24, 2020	OMS	1. Develop and maintain an up-to-date inventory of the software and associated licenses used within the Agency.	10/15/21		
		2. Establish a control to validate that Agency personnel are creating the required plans of action and milestones for weaknesses that are identified from vulnerability testing but not remediated within the Agency's established time frames per the EPA's information security procedures.	12/31/21		
EPA's Fiscal Years 2019 and 2018 (Restated) Consolidated Financial Statements 20-F-0033 , November 19, 2019	OCFO	1. Evaluate and improve the EPA's process for preparing financial statements.	7/31/20	9/30/21	
		3. Update the accounting models to properly record collections and not reduce an account receivable account.	9/30/21		
		4. Establish accounting models to properly record e-Manifest account receivables and recognize earned revenue at the transaction level.	9/30/21		
		5. Establish accounting models to properly classify and record interest, fines, penalties and fees.	9/30/21		
		6. Establish accounting models to properly record receivables, collections and earned revenue from federal versus nonfederal vendors.	9/30/21		
Follow-Up Audit: EPA Took Steps to Improve Records Management. 19-P-0283 , August 27, 2019	OGC	1. Issue an updated agency Freedom of Information Act policy and procedure.	12/5/19	3/31/20	
Pesticide Registration Fee, Vulnerability Mitigation and Database Security Controls for EPA's FIFRA and PRIA Systems Need Improvement 19-P-0195 , June 21, 2019	OCSP	2. Complete the actions and milestones identified in the Office of Pesticide Programs' PRIA Maintenance Fee Risk Assessment document and associated plan regarding the fee payment and refund posting processes.	12/31/20	5/31/22	

Report title, number, and date	Office	Unimplemented recommendation	Planned completion date *	Revised completion date	Potential monetary benefits (in \$000s)
Self-Insurance for Companies with Multiple Cleanup Liabilities Presents Financial and Environmental Risks for EPA and the Public 18-P-0059 , December 22, 2017	OLEM	3. Update standard operating procedures and data systems to accommodate the changes implemented for risk management actions.	9/30/21		
	OLEM	4. Train staff on the implemented risk management actions.	12/31/21		
	OECA	5. Develop or update existing standard operating procedures to outline the Office of Land and Emergency Management and Office of Enforcement and Compliance Assurance roles and responsibilities for overseeing the validity of Resource Conservation and Recovery Act and Superfund financial assurance instruments, where needed.	6/30/20	9/30/21	
		6. Develop and include procedures for checking with other regions for facilities/sites with multiple self-insured liabilities in the standard operating procedures created for Recommendation 5.	6/30/20	9/30/21	
		7. Develop and include instructions on the steps to take when an invalid financial assurance instrument (expired, insufficient in dollar amount, or not provided) is identified in the standard operating procedures created for Recommendation 5 and collect information on the causes of invalid financial assurance.	6/30/20	9/30/21	
		8. Train staff on the procedures and instructions developed for Recommendations 5 through 7.	9/30/20	9/30/21	
Internal Controls Needed to Control Costs of Emergency and Rapid Response Services Contracts, as Exemplified in Region 6 14-P-0109 , February 4, 2014	Region 6	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.	9/30/24		
Category 2—Water Quality					
EPA Must Improve Oversight of Notice to the Public on Drinking Water Risks to Better Protect Human Health 19-P-0318 , September 25, 2019	OW	5. Update and revise the 2010 <i>Revised State Implementation Guidance for the Public Notification Rule</i> to include: a. Public notice delivery methods that are consistent with regulations. b. Information on modern methods for delivery of public notice.	9/30/20	9/30/22	
		6. Update and revise the 2010 <i>Public Notification Handbooks</i> to include: a. Public notice delivery methods that are consistent with regulations. b. Information on modern methods for delivery of public notice. c. Public notice requirements for the latest drinking water regulations. d. Procedures for public water systems to achieve compliance after violating a public notice regulation. e. Up-to-date references to compliance assistance tools. f. Additional resources for providing public notice in languages other than English.	9/30/20	9/30/22	
	OECA	7. Conduct a national review of the adequacy of primacy agency implementation, compliance monitoring, reporting, and enforcement of the Safe Drinking Water Act's public notice requirements.	12/31/20	6/30/21	
EPA Needs to Further Improve How It Manages Its Oil Pollution Prevention Program 12-P-0253 , February 6, 2012	OLEM	1. Improve oversight of facilities regulated by the EPA's oil pollution prevention program by: d. Producing a biennial public assessment of the quality and consistency of Spill Prevention, Control, Countermeasure Plans, and Facility Response Plans based on inspected facilities.	U	6/30/20 10/2/20 4/30/21	

Report title, number, and date	Office	Unimplemented recommendation	Planned completion date *	Revised completion date	Potential monetary benefits (in \$000s)
EPA Should Revise Outdated or Inconsistent EPA-State Clean Water Memoranda of Agreement 10-P-0224 , September 14, 2010	OW	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.	9/28/18	9/30/20 9/30/22	
Category 3—Environmental Contamination and Cleanup					
Management Alert: Unapproved Use of Slag at Anaconda Co. Smelter Superfund Site 20-N-0030 , November 18, 2019	Region 8	1. Notify any individuals or businesses known to be involved in the collection or sale of the slag that those are not approved uses of slag. The OIG recommends that Region 8 identify any other federal, state, or local agencies with oversight on this matter and notify those entities accordingly.	3/31/20		
		2. Determine how long and approximately how many souvenir bags of slag have been sold and determine what should be done to inform purchasers of the health risks that the slag souvenirs may pose to them.	3/31/20		
		3. Create and distribute, both in hard copy and via the EPA's website, a fact sheet for the public that describes the potential hazards associated with souvenir bags of slag, noting any precautions that are needed, especially for children; how to properly dispose of the bags; and any other information necessary to inform the public of any potential hazards from the possession, use, handling, or storage of the bags of slag.	3/31/20		
EPA Unable to Assess the Impact of Hundreds of Unregulated Pollutants in Land-Applied Biosolids on Human Health and the Environment 19-P-0002 , November 15, 2018	OW	3. Complete development of the probabilistic risk assessment tool and screening tool for biosolids land application scenarios.	12/31/21		
		4. Develop and implement a plan to obtain the additional data needed to complete risk assessments and finalize safety determinations on the 352 identified pollutants in biosolids and promulgate regulations as needed.	12/31/22		
		6. Publish guidance on the methods for the biosolids pathogen alternatives 3 and 4.	12/31/20	5/31/21	
		8. Issue updated and consistent guidance on biosolids fecal coliform sampling practices.	12/31/20	5/31/21	
EPA Needs to Finish Prioritization and Resource Allocation Methodologies for Abandoned Uranium Mine Sites on or Near Navajo Lands 18-P-0233 , August 22, 2018	Regions 6 and 9	1. Complete the necessary removal site evaluations and engineering evaluations/cost analyses.	12/31/20	12/31/21	
		2. Fully develop and implement prioritization and resource allocation methodologies for the Tronox abandoned uranium mine sites on or near Navajo Nation lands.	12/31/21	5/31/22	
Improvements Needed in EPA Training and Oversight for Risk Management Program Inspections 13-P-0178 , March 21, 2013	OLEM	7. Coordinate with the assistant administrator for Enforcement and Compliance Assurance to revise inspection guidance to recommend minimum inspection scope for the various types of facilities covered under the program and provide detailed examples of minimum reporting.	7/31/14	2/25/19 6/30/22	
		8. Coordinate with the assistant administrator for Enforcement and Compliance Assurance to develop and implement an inspection monitoring and oversight program to better manage and assess the quality of program inspections, reports, supervisory oversight, and compliance with inspection guidance.	9/30/14	2/28/20 6/30/23	
Making Better Use of Stringfellow Superfund Special Accounts 08-P-0196 , July 9, 2008	Region 9	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.	12/31/12	9/30/23	27,800

Report title, number, and date	Office	Unimplemented recommendation	Planned completion date *	Revised completion date	Potential monetary benefits (in \$000s)
Category 4—Toxics, Chemical Safety, and Pesticides					
Data Used for Annual Toxics Release Inventory National Analysis Are 99 Percent Complete, but EPA Could Improve Certain Data Controls 20-P-0337 , September 30, 2020	OCSP	3. In coordination with the assistant administrator for Water, revise the Toxics Release Inventory reporting instructions by removing the option for reporting facilities to not disclose the publicly owned treatment works distribution percentages used in their reports.	4/30/21		
		4. In coordination with the assistant administrator for Water, develop and implement procedures to: a. Annually review Toxics Release Inventory reports where publicly owned treatment works distribution percentages differ from the default values, especially when publicly owned treatment works distribution percentages do not align with other facilities reporting transfers of the same chemical to the same publicly owned treatment works, and require corrections as appropriate. b. Annually review whether default values for the publicly owned treatment works distribution percentages need to be updated.	7/31/21		
Lack of Planning Risks EPA's Ability to Meet Toxic Substances Control Act Deadlines 20-P-0247 , August 17, 2020	OCSP	1. Complete and publish the 2021 Annual Existing Chemical Risk Evaluation Plan by the beginning of calendar year 2021 and include the anticipated implementation efforts and financial and staff resources to implement the actions detailed in the plan.	1/31/21		
		3. Specify what skill gaps must be filled to achieve the Toxic Substances Control Act implementation capacity and how and when those gaps will be filled in the fiscal year 2021 workforce plan that the EPA agreed to develop in its corrective action plan to the U.S. Office of Personnel Management.	3/31/21		
EPA's Safer Choice Program Would Benefit from Formal Goals and Additional Oversight 20-P-0203 , June 30, 2020	OCSP	1. Develop goals and performance measures that capture the impacts of the Safer Choice program.	U	1/31/22	
Tribal Pesticide Enforcement Comes Close to Achieving EPA Goals, but Circuit Rider Inspector Guidance Needed 20-P-0012 , October 29, 2019	OECA	1. Require circuit riders to include the pesticide needs and risks of each tribe on their circuit in the development of their priority-setting plans, which are a required component of tribal pesticide enforcement cooperative agreements.	12/31/22		
		2. Develop and implement tribal circuit rider guidance for pesticide inspectors that includes expectation-setting and communication with tribes that are being served under a tribal pesticide enforcement cooperative agreement.	12/31/22		
		3. Develop and implement regional processes to receive feedback directly from tribes using pesticide circuit riders.	12/31/22		
EPA Not Effectively Implementing the Lead-Based Paint Renovation, Repair and Painting Rule 19-P-0302 , September 9, 2019	OECA	1. Identify the regulated universe of Lead-Based Paint Renovation, Repair and Painting Rule firms in support of regional targeting strategies, in coordination with the Office of Chemical Safety and Pollution Prevention.	U	12/31/21	
		2. Establish Lead-Based Paint Renovation, Repair and Painting Rule enforcement objectives, goals, and measurable outcomes.	U	7/1/21	
EPA Needs to Determine Strategies and Level of Support for Overseeing State Managed Pollinator Protection Plans 19-P-0275 , August 15, 2019	OCSP	5. Determine how the EPA can use the Managed Pollinator Protection Plan survey results to advance its National Program Manager Guidance goals and its regulatory mission.	6/30/21		
EPA Needs to Evaluate the Impact of the Revised Agricultural Worker Protection Standard on Pesticide Exposure Incidents 18-P-0080 , February 15, 2018	OCSP	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.	U	12/31/22	

Report title, number, and date	Office	Unimplemented recommendation	Planned completion date *	Revised completion date	Potential monetary benefits (in \$000s)
Additional Measures Can Be Taken to Prevent Deaths and Serious Injuries from Residential Fumigations, 17-P-0053 , December 12, 2016	OCSP	3. Conduct an assessment of clearance devices to validate their effectiveness in detecting required clearance levels, as part of the Office of Pesticide Programs ongoing reevaluation of structural fumigants.	11/30/17	8/31/21	
Category 5—Air Quality					
EPA Needs to Improve Oversight of How States Implement Air Emissions Regulations for Municipal Solid Waste Landfills 20-P-0236 , July 30, 2020	Region 4	1. Require the Georgia Environmental Protection Division to determine whether the municipal solid waste landfill identified by the OIG as having a design capacity exceeding the Title V permit regulatory capacity threshold should apply for a Title V permit and install emissions controls. If a permit is required, verify with the Georgia Environmental Protection Division whether the municipal solid waste landfill applied for a permit.	9/30/20		
		2. Require the Texas Commission on Environmental Quality to determine whether the 11 municipal solid waste landfills identified by the OIG as having design capacities exceeding the Title V permit regulatory capacity threshold should apply for a Title V permit and install emissions controls. If permits are required, verify with the Texas Commission on Environmental Quality whether the municipal solid waste landfills applied for a permit.	12/31/20	12/31/21	
		3. Assist the State of Arkansas in developing and submitting a state plan to implement the 2016 municipal solid waste landfill Emission Guidelines. If Arkansas does not submit a state plan, implement the federal plan for the 2016 municipal solid waste landfill Emission Guidelines once the federal plan is effective.	6/30/22		
		7. Develop and implement a process to review implementation of the 2016 municipal solid waste landfill Emission Guidelines and New Source Performance Standards to provide assurance that states are effectively implementing these regulations.	1/30/21		
EPA's Processing Times for New Source Air Permits in Indian Country Have Improved, but Many Still Exceed Regulatory Time Frames 20-P-0146 , April 22, 2020	OAR	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.	3/31/22		
		3. Develop and implement a strategy to improve the application process and permitting timeliness for tribal-New-Source-Review permits, taking into consideration the findings and recommendations from the Lean event. The strategy should include procedures to measure results.	6/30/22		
		4. Provide guidance to the regions on how to accurately determine and document the application completion date that should be used for tracking the tribal-New-Source-Review permitting process and assessing timeliness.	9/30/21		
		5. Develop and implement a plan, in consultation with the Office of Enforcement and Compliance Assurance and the EPA regions, to periodically coordinate with tribes to identify facilities that are operating in Indian Country without the required tribal-New-Source-Review permit.	9/30/22		
		6. Develop and implement a plan, in consultation with the Office of Enforcement and Compliance Assurance and the EPA regions, to periodically conduct outreach to industry groups to educate them on the tribal-New-Source-Review permit requirements for facilities that are constructed or modified in Indian Country.	9/30/22		

Report title, number, and date	Office	Unimplemented recommendation	Planned completion date *	Revised completion date	Potential monetary benefits (in \$000s)
Management Alert: Prompt Action Needed to Inform Residents Living Near Ethylene Oxide-Emitting Facilities About Health Concerns and Actions to Address Those Concerns 20-N-0128 , March 31, 2020	ADA	1. Improve and continue to implement ongoing risk communication efforts by promptly providing residents in all communities near the 25 ethylene oxide-emitting facilities identified as high-priority by the EPA with a forum for an interactive exchange of information with the EPA or the states regarding health concerns related to exposure to ethylene oxide.	U	3/31/21 **	
EPA Needs to Improve Its Emergency Planning to Better Address Air Quality Concerns During Future Disasters 20-P-0062 , December 16, 2019	AA of Public Affairs	5. Revise the EPA's <i>Crisis Communication Plan</i> to include a communication process to inform affected communities about the resolution of community concerns raised during an emergency.	12/30/20		
EPA Failed to Develop Required Cost and Benefit Analyses and to Assess Air Quality Impacts on Children's Health for Proposed Glider Repeal Rule Allowing Used Engines in Heavy-Duty Trucks 20-P-0047 , December 5, 2019	OAR	1. In consultation with the associate administrator for Policy, for the proposed Glider Repeal Rule, per identify for the public (e.g., via the public substantive change of economic significance submitted to the Office of Information and review and the action subsequently whether that change was made at the recommendation of the Office of Affairs.	12/31/19	3/31/21	
More Effective EPA Oversight Is Needed for Particulate Matter Emissions Compliance Testing 19-P-0251 , July 30, 2019	OECA	1. Develop and implement a plan for improving the consistency of stack test reviews across EPA regions and delegated agencies.	3/31/22		
	OAR	2. Assess the training needs of EPA regions and state, local, and tribal agencies concerning stack test plans and report reviews and EPA test methods and develop and publish a plan to address any training shortfalls.	3/31/22		
		3. Develop stack test report checklists for EPA Method 5 and other frequently used EPA methods to assist state, local, and tribal agencies in their review of stack test plans and reports.	6/30/21		
	Region 10	5. Develop a communication plan to make all state and local agencies within Region 10 aware of EPA requirements and guidance for conducting stack testing oversight.	5/31/22		
		6. Develop and implement controls to assess delegated agencies' stack testing oversight activities.	3/31/22	12/21/22	
EPA Effectively Screens Air Emissions Data from Continuous Monitoring Systems but Could Enhance Verification of System Performance 19-P-0207 , June 27, 2019	OAR	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.	3/31/25		
EPA Demonstrates Effective Controls for Its On-Road Heavy-Duty Vehicle Compliance Program; Further Improvements Could Be Made 19-P-0168 , June 3, 2019	OAR	1. Define performance measures to assess the performance of the EPA's on-road heavy-duty vehicle and engine compliance program.	9/30/22		
		2. Conduct and document a risk assessment for the on-road heavy-duty vehicle and engine compliance program that prioritizes risk and links specific control activities to specific risks. Update the risk assessment on a scheduled and periodic basis.	6/30/21		
		3. Address the following risks as part of the on-road heavy-duty vehicle and engine compliance program risk assessment, in addition to other risks that the EPA identifies: a. Non-criteria pollutants not being measured. b. Level of heavy-duty sector testing throughout the compliance life cycle. c. Marketplace ambiguity over regulatory treatment of rebuilt versus remanufactured engines. d. Different compliance challenges for heavy-duty compression-ignition and spark-ignition engines. e. Lack of laboratory test cell and in-house testing capacity for heavy-duty spark-ignition engines.	9/30/21		

Report title, number, and date	Office	Unimplemented recommendation	Planned completion date *	Revised completion date	Potential monetary benefits (in \$000s)
		4. Evaluate the following issues, which may require regulatory or programmatic action, as part of (1) the on-road heavy-duty vehicle and engine emission control program risk assessment and (2) the EPA's annual regulatory agenda development process: a. Regulatory definition of on-road heavy-duty engine useful life may not reflect actual useful life. b. Not-to-Exceed standard may not reflect real-world operating conditions, especially for certain applications. c. In-use testing requirements for heavy-duty spark-ignition engines may be needed. d. A particle number standard may more accurately control particulate matter emissions that impact human health.	9/30/22		
EPA Did Not Identify Volkswagen Emissions Cheating; Enhanced Controls Now Provide Reasonable Assurance of Fraud Detection 18-P-0181 , May 15, 2018	OAR	1. Define performance measures to assess the performance of the EPA's light-duty vehicle compliance program.	3/31/21		
EPA Has Not Met Certain Statutory Requirements to Identify Environmental Impacts of Renewable Fuel Standard 16-P-0275 , August 18, 2016	OAR	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.	9/30/24		
		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.	9/30/24		
Category 6—Research and Laboratories					
Further Efforts Needed to Uphold Scientific Integrity Policy at EPA 20-P-0173 , May 20, 2020	AO	1. Determine the extent and cause of the concerns related to culture and “tone at the top,” based on the indicators from the OIG’s scientific integrity survey. Issue the results to all EPA staff and make available to the public, including planned actions to address the causes	9/30/20		
	ORD/ Science Advisor	2. With the assistance of the Scientific Integrity Committee, develop and identify which performance measures will be used to define Scientific Integrity Program success and effective Scientific Integrity Policy implementation.	12/30/21		
		3. With the assistance of the Scientific Integrity Committee, develop and execute a plan, including resource needs and milestones, to address the remaining action items identified by the Agency to improve the implementation of its Scientific Integrity Policy.	1/30/21		
		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.	6/30/22		
		7. With the assistance of the Scientific Integrity Committee, finalize and release the procedures for addressing and resolving allegations of a violation of the Scientific Integrity Policy, and incorporate the procedures into scientific integrity outreach and training materials.	9/30/20		
		8. With the assistance of the Scientific Integrity Committee, develop and implement a process specifically to address and resolve allegations of Scientific Integrity Policy violations involving high profile issues or senior officials, and specify when this process should be used.	6/30/21		

Report title, number, and date	Office	Unimplemented recommendation	Planned completion date *	Revised completion date	Potential monetary benefits (in \$000s)
EPA Needs a Comprehensive Vision and Strategy for Citizen Science that Aligns with Its Strategic Objectives on Public Participation 18-P-0240 , September 5, 2018		10. With the assistance of the Scientific Integrity Committee, summarize allegations of scientific integrity violations in the Scientific Integrity Program's annual reports, as applicable and subject to the applicable privacy protections, including: a. Adjudication outcome. b. Description of the process used to reach the adjudication outcome. c. Description of corrective actions and any longer-term changes or consequences to address the cause of substantiated violations. d. Whether and how the allegation was resolved through the advice/assistance process.	12/30/20		
		11. With the assistance of the Scientific Integrity Committee, finalize and post to the EPA's public website prior-year annual reports on scientific integrity.	7/31/20		
	DA	1. Establish a strategic vision and objectives for managing the use of citizen science that identifies: a. Linkage to the agency's strategic goals. b. Roles and responsibilities for implementation. c. Resources to maintain and build upon existing Agency expertise.	12/31/20		
		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.	12/31/20		
	ORD	4. Build capacity for managing the use of citizen science, and expand awareness of citizen science resources, by: a. Finalizing the checklist on administrative and legal factors for Agency staff to consider when developing citizen science projects, as well as identifying and developing any procedures needed to ensure compliance with steps in the checklist. b. Conducting training and/or marketing on the EPA's citizen science intranet site for program and regional staff in developing projects. c. Finalizing and distributing materials highlighting project successes and how the EPA has used results of its investment in citizen science.	12/31/20		
Total					\$48,759

* U—Unresolved when the report was issued and resolved at a later date.

** The EPA and the OIG were unable to reach agreement on the corrective actions for this recommendation. On January 4, 2021, as part of the audit resolution process, the EPA administrator concurred with the OAR's position that the recommendation should be closed. However, we continue to work with the Agency to reach agreement, and we will therefore continue to report this recommendation as unimplemented.

CSB Reports with Unimplemented Recommendations

Report title, number, and date	Office	Unimplemented recommendation	Planned completion date	Revised completion date	Potential monetary benefits (in \$000s)
Category 1—Management and Operations					
CSB Still Needs to Improve Its 'Incident Response' and 'Identity and Access Management' Information Security Functions 19-P-0147 , May 9, 2019	CSB	1. Implement use of Homeland Security Presidential Directive-12, regarding Personal Identity Verification card technology for physical and logical access, as required. If unable to implement this card technology, obtain a waiver from the Office of Management and Budget not to operate as required by the National Institute of Standards and Technology.	10/28/19	3/31/20 12/30/20	
CSB's Information Security Program Is Defined, but Improvements Needed in Risk Management, Identity and Access Management, and Incident Response 20-P-0077 , February 12, 2020	CSB	1. Define and document risk management procedures for identifying, assessing, and managing information technology supply chain risk.	4/30/20	6/30/21	
Total					\$0

Appendix 4—Closed Investigations Involving Senior Employees

For Reporting Period Ending March 31, 2021

Section 5(a)(19) of the Inspector General Act of 1978, as amended, requires a report on each investigation involving a senior government employee where allegations of misconduct were substantiated. Section 5(a)(22) of the Inspector General Act requires a detailed description of the particular circumstances of any investigation conducted by the OIG involving a senior government employee that is closed and was not disclosed to the public. Details on each investigation conducted by the OIG involving senior employees closed during the semiannual reporting period ending March 31, 2021, are provided below.

CASE NUMBER: OI-HQ-2020-ADM-0026

An EPA SES employee allegedly deleted email records and directed other EPA employees to also delete email records in violation of 18 U.S.C. § 2071. The SES employee is no longer employed at the EPA, and the investigation was inconclusive as to whether the emails deleted by the SES employee were official records. The allegation that the SES employee directed other employees to delete email records was not supported.

Appendix 5—Peer Reviews Conducted

For Reporting Period Ending March 31, 2021

Section 5(a)(14) of the Inspector General Act of 1978, as amended, requires an appendix containing the results of any peer review conducted of the EPA OIG by another OIG during the reporting period or, if no such peer review was conducted, a statement identifying the date of the last peer review conducted of the EPA OIG by another OIG. Section 5(a)(15) of the Inspector General Act requires a list of any outstanding recommendations from any peer review conducted of the EPA OIG by another OIG that have not been fully implemented. Section 5(a)(16) of the Inspector General Act requires a list of all peer reviews conducted by the EPA OIG of another OIG during the reporting period, including a list of any recommendations from any previous peer review that remain outstanding.

The EPA OIG did not conduct any peer reviews of other OIGs during the semiannual reporting period. The following are the most recent peer reviews conducted by another OIG of the EPA OIG. There are no outstanding recommendations from these peer reviews.

Audits

As of March 31, 2021, the Treasury Inspector General for Tax Administration OIG was conducting an external peer review of the EPA OIG audit organization, which includes the EPA OIG's Office of Audit and Office of Evaluation, for the fiscal year period ending September 30, 2020. The review was being conducted in accordance with generally accepted government auditing standards and the Council of the Inspectors General on Integrity and Efficiency's *Guide for Conducting Peer Reviews of the Audit Organizations of Federal Offices of Inspector General*. The peer review team submitted the formal draft of the *System Peer Review Report* to the EPA OIG on March 15, 2021. The EPA OIG received an External Peer Review rating of pass. The final report issuance of the System Peer Review Report is estimated for mid-April 2021.

The most recent peer review report on the EPA OIG was issued on June 18, 2018, by the Department of Defense OIG. That review, covering the three-year period ending September 30, 2017, found that the EPA OIG's system of quality control was suitably designed and complied with to provide the EPA OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The EPA OIG received an external peer review rating of pass.

The EPA OIG has initiated an external peer review of the audit organization of the Department of Agriculture OIG. Our review covers the period from April 1, 2020, through March 31, 2021. This review is being conducted in accordance with generally accepted government auditing standards and guidelines established by the Council of the Inspectors General on Integrity and Efficiency.

Investigations

The General Services Administration OIG completed the most recently mandated Council of the Inspectors General on Integrity and Efficiency quality assurance review of the EPA OIG Office of Investigations and issued its report on June 11, 2018. The General Services Administration identified no deficiencies and found internal safeguards and management procedures compliant with quality standards.

Appendix 6—OIG Mailing Addresses and Telephone Numbers

Headquarters

U.S. Environmental Protection Agency
Office of Inspector General
1200 Pennsylvania Ave., NW (2410T)
Washington, D.C. 20460
(202) 566-0847

Offices

Atlanta

U.S. Environmental Protection Agency
Office of Inspector General
61 Forsyth Street, SW
Atlanta, GA 30303
Audit/Evaluation: (404) 562-9830
Investigations: (404) 562-9857

Boston

U.S. Environmental Protection Agency
Office of Inspector General
5 Post Office Square (Mail Code: 15-1)
Boston, MA 02109-3912
Audit/Evaluation: (617) 918-1475
Investigations: (617) 918-1466

Chicago

U.S. Environmental Protection Agency
Office of Inspector General
77 West Jackson Boulevard
13th Floor (IA-13J)
Chicago, IL 60604
Audit/Evaluation: (312) 353-2486
Investigations: (312) 886-7167

Cincinnati

U.S. Environmental Protection Agency
Office of Inspector General
26 West Martin Luther King Drive
Cincinnati, OH 45268-7001
Audit/Evaluation: (513) 487-2363
Investigations: (917) 717-1923

Dallas

U.S. Environmental Protection Agency
Office of Inspector General Suite 500
1201 Elm Street
Dallas, TX 75270
Audit/Evaluation: (214) 665-6735
Investigations: (214) 665-2249

Denver

U.S. Environmental Protection Agency
Office of Inspector General
1595 Wynkoop Street, 4th Floor
Denver, CO 80202
Audit/Evaluation: (303) 312-6969
Investigations: (303) 312-6868

Kansas City

U.S. Environmental Protection Agency
Office of Inspector General
11201 Renner Boulevard
Lenexa, KS 66219
Audit/Evaluation: (913) 551-7878
Investigations: (913) 551-7420

New York

U.S. Environmental Protection Agency
Office of Inspector General
290 Broadway, Suite 1520
New York, NY 10007
Audit/Evaluation: (212) 637-3049
Investigations: (212) 637-3040

Philadelphia

U.S. Environmental Protection Agency
Office of Inspector General
1650 Arch Street, 3rd Floor
Philadelphia, PA 19103-2029
Audit/Evaluation: (215) 814-2326
Investigations: (215) 814-2470

Research Triangle Park

U.S. Environmental Protection Agency
Office of Inspector General
Mail Drop N283-01
Research Triangle Park, NC 27711
Audit/Evaluation: (919) 541-1030
Investigations: (919) 541-3668

San Francisco

U.S. Environmental Protection Agency
Office of Inspector General
75 Hawthorne Street (IGA-1-2)
8th Floor
San Francisco, CA 94105
Audit/Evaluation: (415) 947-4527
Investigations: (415) 947-4506

Seattle

U.S. Environmental Protection Agency
Office of Inspector General
Mail Code 17-H13
1200 Sixth Avenue, Suite 155
Seattle, WA 98101-3140
Audit/Evaluation: (206) 553-2999
Investigations: (206) 553-6116

The EPA OIG is unable to receive regular mail or faxes because of mandatory telework during the coronavirus pandemic. We are still able to receive and respond to phone calls.