



OFFICE OF INSPECTOR GENERAL
U.S. ENVIRONMENTAL PROTECTION AGENCY



CUSTOMER SERVICE ★ INTEGRITY ★ ACCOUNTABILITY

FISCAL YEAR 2021
OVERSIGHT PLAN

☆ *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 U.S. Environmental Protection Agency and the U.S. Chemical Safety and Hazard Investigation Board.



INSPECTOR GENERAL

U.S. Environmental Protection Agency

March 26, 2021

I am pleased to present the U.S. Environmental Protection Agency's Office of Inspector General *Fiscal Year 2021 Oversight Plan*. When determining which audits and evaluations to include in our *Oversight Plan*, we independently considered the top management and performance challenges facing the EPA and the U.S. Chemical Safety and Hazard Investigation Board; work conducted by the EPA, the CSB, and the U.S. Government Accountability Office; and input from Congress.

Previously, we published an *OIG Annual Plan* to guide our work each fiscal year. This fiscal year, we present an *Oversight Plan* to categorize, by top management challenge for the Agency, our planned and ongoing oversight projects. The plan, as presented, guides us in fulfilling our critically important mission to detect and deter waste, fraud, and abuse in EPA and CSB programs and operations; improve the efficiency and effectiveness of the EPA and the CSB; help ensure ethical conduct throughout the EPA and the CSB; and keep the EPA, the CSB, Congress, and the American people fully and currently informed of problems and deficiencies.



Sean W. O'Donnell
Inspector General

In Report No. [20-N-0231](#), *EPA's FYs 2020–2021 Top Management Challenges*, we identify what we consider to be the EPA's top eight challenges in accomplishing its mission for fiscal years 2020 through 2021:

1. Maintaining operations during pandemic and natural disaster responses.
2. Complying with key internal control requirements.
3. Overseeing states, territories, and tribes responsible for implementing EPA programs.
4. Improving workforce/workload analyses to accomplish the EPA's mission efficiently and effectively.
5. Enhancing information technology security to combat cyberthreats.
6. Communicating risks to allow the public to make informed decisions about its health and the environment.
7. Fulfilling mandated reporting requirements.
8. Integrating and leading environmental justice across the Agency and government.

Though we have mandatory and discretionary assignments for the CSB, we focus on the EPA in this *Oversight Plan*, as the majority of our resources are dedicated to oversight of the EPA. We do address our CSB oversight projects in a separate section in this plan. It is also important to note that our plan is not static, and the projects included herein may be modified throughout the year as new challenges and risks for the EPA emerge.

This *Oversight Plan* reflects the priority work that the OIG believes is necessary to keep the EPA, the CSB, and Congress fully informed about problems and deficiencies relating to the administration of Agency programs and operations. We look forward to meeting our goals and fulfilling our mission. For those interested in our planning process, we welcome [feedback](#) on the quality and value of our products and services.

Sincerely,

A handwritten signature in blue ink that reads "Sean W. O'Donnell".

Sean W. O'Donnell



Fiscal Year 2021 Oversight Plan

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Introduction

The U.S. Environmental Protection Agency's 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. The EPA inspector general also serves as the inspector general for the U.S. Chemical Safety and Hazard Investigation Board.

Our *Fiscal Year 2021 Oversight Plan* describes the oversight projects we intend to conduct this fiscal year, as well as our ongoing and completed audits and evaluations as of March 2021. Our plan may change as we remain nimble to identify additional discretionary projects, such as whether and how the EPA is addressing emerging environmental threats to human health and the environment.

In FY 2020, the inspector general established an Engagement Board to improve the planning and coordination of our oversight efforts and to increase communication and awareness of our audits and evaluations. The Engagement Board ensures that we initiate high-value and relevant projects and serves as a forum to discuss emerging topics and specific requests from Congress and other stakeholders. Additionally, it fosters cross-disciplinary collaboration, allowing us to ensure that each project we undertake helps address a top management challenge facing the EPA. In *OIG Report No. [20-N-0231](#), EPA's FYs 2020–2021 Top Management Challenges*, we identify what we consider to be the EPA's eight most significant challenges in accomplishing its mission:

1. **Maintaining Operations During Pandemic and Natural Disaster Responses.** The EPA needs to maintain human health and environmental protections, business operations, and employee safety during the coronavirus pandemic and future disasters.
2. **Complying with Key Internal Control Requirements.** The EPA faces the following overarching challenges in implementing and operating internal controls that establish and maintain an effective work environment:
 - Developing **internal control risk assessments**.
 - Ensuring **quality data**.
 - Creating effective operational **policies and procedures**.
3. **Overseeing States, Territories, and Tribes Responsible for Implementing EPA Programs.** The EPA faces a challenge in improving its oversight of and the results received from state, territory, and tribal environmental programs.
4. **Improving Workforce/Workload Analyses to Accomplish the EPA's Mission Efficiently and Effectively.** The EPA needs ongoing and comprehensive workload analyses to adequately respond to and prepare for future staffing gaps and shortages in essential positions. This includes staffing gaps related to determining the safety of chemicals. The U.S. Government Accountability Office has identified workforce analysis as a governmentwide concern in [GAO-19-181](#), *Key Talent Management Strategies for Agencies to Better Meet Their Missions*, issued March 2019.

5. **Enhancing Information Technology Security to Combat Cyberthreats.** Without enhanced information technology security, the EPA remains vulnerable to existing and emerging cyberthreats. The Government Accountability Office has identified cybersecurity as a governmentwide concern.
6. **Communicating Risks to Allow the Public to Make Informed Decisions About Its Health and the Environment.** The EPA needs to provide individuals and communities with sufficient information to make informed decisions to protect their health and the environment.
7. **Fulfilling Mandated Reporting Requirements.** The EPA must meet its congressionally mandated report requirements.
8. **Integrating and Leading Environmental Justice Across the Agency and Government.** The EPA needs to enhance its consideration of environmental justice across programs and regions and provide leadership in this area.

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 also identify what we consider to be the top three management challenges for the CSB. We focus on the EPA in this *Oversight Plan*, but we detail the CSB management challenges and our related oversight work in the “U.S. Chemical Safety and Hazard Investigation Board” section of this plan.

In addition to considering the top management challenges when planning our EPA and CSB oversight projects, we review and consider our own research and previous oversight work; key strategic documents, such as the CSB and EPA strategic plans and the EPA’s FY 2021 budget; oversight work from other organizations, including the Government Accountability Office; congressional hearings; legislation; feedback from members of Congress; and the *Top Management and Performance Challenges Facing Multiple Federal Agencies* issued in February 2021 by the Council of the Inspectors General on Integrity and Efficiency, or CIGIE. When considered collectively, these resources help ensure that we undertake audits and evaluations to address the EPA’s and the CSB’s most pressing challenges. For example, CIGIE’s *Top Management and Performance Challenges* report reflects the depth and breadth of the work across the federal OIG community. This document helps the OIG community, the new administration, and other stakeholders identify governmentwide challenges, including:

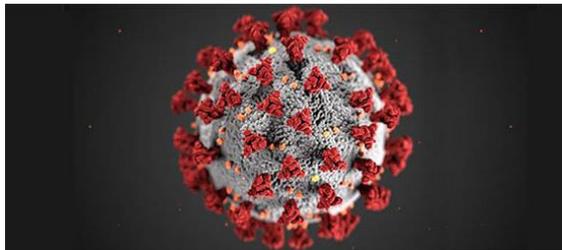
- Information technology security and management.
- Human capital management.
- Financial management.
- Homeland security, disaster preparedness, and the coronavirus pandemic.
- Procurement management.
- Grant management.
- Performance management and accountability.

In similar fashion to CIGIE's report, our *Oversight Plan* organizes our projects by the top eight management challenges we have identified for the EPA. Each chapter in this plan contains a brief description of an identified challenge, followed by a list of the planned and ongoing oversight projects for this fiscal year that directly align with that challenge. This is a living document, however; as our oversight planning is an ongoing process, we routinely reassess it, adding new projects and removing others when necessary.

In addition to the planned and ongoing oversight work outlined in this document, we conduct other oversight activities that aim to improve EPA program efficiency and effectiveness; detect and deter waste, fraud, and abuse; and ensure ethical conduct. These activities include statutory and regulatory responsibilities for criminal investigations; the OIG Hotline; senior official misconduct and whistleblower reprisal investigations; fraud awareness briefings; whistleblower reprisal protection education; EPA policy development; and critical ancillary functions, such as management, information technology, human resources, counsel, and chief of staff support. Due to the nature of these activities, however, they are not identified in this document.

Through this *Oversight Plan*, our Engagement Board, and our project processes, we aim to fully, dynamically, and holistically plan our oversight projects. Planning the right audit and evaluation projects at the right time is critically important to our effectiveness and the EPA's and CSB's success. We must ensure that each project is relevant, meaningful, timely, and responsive to the strategic environment in which the EPA and the CSB operate.

Challenge 1: *Maintaining Operations During Pandemic and Natural Disaster Responses*



(Centers for Disease Control and Prevention image)

The EPA must adapt to protect human health and the environment amid both the coronavirus pandemic—that is, the SARS-CoV-2 virus and resultant COVID-19 disease—and natural disasters, such as wildfires and hurricanes. The Agency’s responsibilities for implementing federal environmental laws continue, even as its resources and support capabilities shift to respond to these overlapping events.

PLANNED PROJECTS

EPA Actions to Implement Safety and Health Measures Upon Reopening of Facilities Following the Coronavirus Pandemic

Determine whether the Agency implemented measures to protect its employees’ health and safety upon returning to the workplace, in accordance with government policy from the Centers for Disease Control and Prevention, the National Institute for Occupational Safety and Health, and the Occupational Safety and Health Administration, among others.



Left to right: EPA office door. Employees gathered outside an EPA headquarters building entrance. (EPA photos)

Follow-Up of Prior OIG Report on Improving Continuity of Operations Planning

Determine whether (1) the EPA implemented recommendations issued in OIG Report No. [10-P-0017](#), *EPA Needs to Improve Continuity of Operations Planning*, dated

October 7, 2009; and (2) any additional improvements in continuity of operations planning are needed based on the response to the coronavirus pandemic.

Impact of EPA's Enforcement Discretionary Policy During the Coronavirus Pandemic for the Clean Water Act Program

Determine whether the EPA implemented its Enforcement Discretion Policy in a clear and consistent manner for the Clean Water Act program during the coronavirus pandemic, specifically (1) what policies and procedures the EPA used to assess regulated entities' claims that the coronavirus pandemic caused or contributed to given instances of noncompliance, (2) how the EPA oversaw states' decision-making related to enforcement discretion during the coronavirus pandemic, and (3) what impacted enforcement discretion during the coronavirus pandemic.

ONGOING PROJECTS

Coronavirus Pandemic Impact on EPA's Ability to Conduct Laboratory Testing and Assure Compliance with Mobile Source Emissions Standards

Determine how the coronavirus pandemic has impacted (1) laboratory operations and testing at the EPA's Office of Transportation and Air Quality's National Vehicle and Fuel Emissions Laboratory in Ann Arbor, Michigan, and (2) Office of Transportation and Air Quality compliance programs designed to minimize the potential for emissions in excess of standards or for noncompliance with regulations in heavy-duty, light-duty, and nonroad vehicles, engines, and equipment.

EPA's Controls Over Grantee Flexibilities Due to the Coronavirus Pandemic

Determine the extent to which the EPA has implemented pandemic-related grant flexibilities permitted by the Office of Management and Budget. Specifically, determine the extent to which the EPA has:

- Modified work plans, adjusted budgets, and extended periods of performance for grants due to the coronavirus pandemic.
- Granted administrative relief or continued to compensate grant recipients whose work was interrupted due to the coronavirus pandemic.
- Provided regulatory exceptions on a case-by-case basis.

Impact of the Coronavirus Pandemic on State and Local Compliance Monitoring Services

Assess the impacts of the coronavirus pandemic on the number and type of compliance monitoring activities taken by state and local agencies at facilities that are large emitters of air pollution. Determine what guidance the EPA has provided to state and local agencies to target or prioritize compliance monitoring activities at facilities. Determine how state and local agencies are targeting or prioritizing compliance monitoring activities at facilities.

Impact of the Coronavirus Pandemic on Authorized State Resource Conservation and Recovery Act Programs

Evaluate the readiness of authorized state Resource Conservation and Recovery Act programs to continue operations during the pandemic.

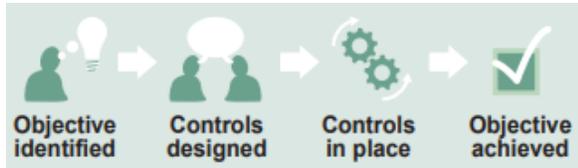
Impact of the Coronavirus Pandemic on Long-Term Cleanups

Determine the impact of the coronavirus pandemic on long-term cleanups at Superfund National Priority List sites, based on a survey of remedial project managers and interviews with senior management from the Office of Land and Emergency Management and the Office of Enforcement and Compliance Assurance.

Challenge 2: *Complying with Key Internal Control Requirements*



Effective internal controls are needed for the EPA to efficiently implement the hundreds of programs, projects, and laws in place to accomplish its mission and goals. Agencies are expected to comply with the comptroller general's *Standards for Internal Control in the Federal Government*. These standards establish five components that provide the overall framework for establishing and maintaining an effective internal control system. The EPA's programs lack key elements in three out of the five key internal controls: risk assessment, control activities, and information and communication. Without these key components, the EPA risks falling short of achieving Agency and program goals.



Source: Government Accountability Office.

PLANNED PROJECTS

Renewable Identification Numbers for the Renewable Fuel Standard Program

Determine whether EPA oversight provides reasonable assurance that the generation and exchange of Renewable Identification Numbers comply with EPA regulations and guidance.

Resource Conservation and Recovery Act Inspections Follow-Up

Verify the status of corrective actions implemented in response to OIG recommendations in Report No. [16-P-0104](#), *EPA Has Not Met Statutory Requirements for Hazardous Waste Treatment, Storage and Disposal Facility Inspections, but Inspection Rates Are High*, issued March 11, 2016. Confirm that the EPA implemented management controls to conduct the required risk management inspections. If not all inspections are being conducted, evaluate how the EPA considers environmental justice to determine which inspections to conduct.

Follow-Up on Need for Electronic Invoicing and Stronger Payment Process Controls

Determine whether the (1) EPA implemented the corrective actions for the recommendations included in Report No. [18-P-0231](#), *Without E-Invoicing and Stronger Payment Process Controls, EPA Is Placing \$1.2 Billion at Risk Annually*, issued August 16, 2018; (2) corrective actions were effective in addressing the deficiencies identified in the prior audit report; and (3) Agency's plans for electronic invoicing are on schedule or complete.

Land Use Controls at Resource Conservation and Recovery Act Corrective Action Sites

Evaluate the EPA's internal controls over the long-term effectiveness of Resource Conservation and Recovery Act corrective action sites in preventing human exposure and groundwater contamination, including in environmental justice communities.

ONGOING PROJECTS



FY 2021 Single Audit Program

In accordance with the Single Audit Act and the Office of Management and Budget's Uniform Guidance, nonfederal entities exceeding annual federal expenditure thresholds are required to undergo what is referred to as a "single audit" each year. These audits are typically performed by certified public accounting firms and state audit organizations. The OIG's Single Audit Team reviews the reporting packages submitted to the Federal Audit Clearinghouse by the nonfederal entity to assure the quality of the single audit, as well as to inform the Agency of findings—such as internal controls weakness and deficiencies, questioned costs, or compliance issues—for any necessary follow-up or management action.

Follow-Up on Religious Compensatory Time

Determine whether the Agency's corrective actions addressed the findings identified in OIG Report No. [16-P-0333](#), *Enhanced Controls Needed to Prevent Further Abuse of Religious Compensatory Time*, issued September 27, 2016.

Follow-Up on Brownfields Revolving Loan Fund Program

Determine whether the EPA's corrective actions have effectively addressed reported program deficiencies identified in OIG Report No. [17-P-0368](#), *Improved Management of the Brownfields Revolving Loan Fund Program Is Required to Maximize Cleanups*, issued August 23, 2017.

Office of the Chief Financial Officer's Oversight Monitoring and Compliance with Agencywide Internal Control Requirements

Determine whether the Office of the Chief Financial Officer is conducting agencywide entity-level risk assessments and implementing internal controls for annual and supplemental appropriations that comply with federal and Agency requirements.

Agency Use of Blanket Purchase Agreements

Determine whether (1) the Agency's use of blanket purchase agreements complies with applicable laws, regulations, contract provisions, and other requirements; (2) the Agency is maximizing use of current blanket purchase agreements to achieve savings; and (3) other blanket purchase agreement opportunities exist.

Status of Clean Air Act State Implementation Plan Submittals and Approvals

Determine (1) the number of Clean Air Act state implementation plans awaiting EPA approval, (2) factors causing delays in the approval of state implementation plans, (3) the extent to which states have not submitted the required state implementation plans to the EPA, (4) the potential impact of delays in state-implementation-plan processing on achieving air quality standards, and (5) what steps the EPA is taking to address delays in state-implementation-plan processing.

Use of Travel Cards

Evaluate the EPA's internal controls over travel cards, and determine the risk of illegal, improper, or erroneous use of travel cards.

EPA's Implementation of Endocrine Disruption Screening Program

Determine the Office of Pesticide Program's progress in implementing the requirements of the Food Quality Protection Act, specifically (1) Section 408(p)(3)(A) requirements to test all active pesticides for endocrine disruption activity and (2) Section 408(p)(6) requirements to take action—for example, conduct an endocrine disruption risk assessment—if testing shows that the pesticide disrupts the human endocrine system.

EPA's Working Capital Fund Operations Expenditures and Rate Establishment

Determine whether (1) the EPA's Working Capital Fund is operating efficiently by keeping expenditures low; (2) the basis of rates established for various services is properly supported; and (3) allocations of costs are reasonable, allowable, and proper.

Purchase Card and Convenience Check Audit

Determine whether the EPA has implemented corrective actions to reduce the potential for illegal, improper, or erroneous use of purchase cards and convenience checks.

Reviewing and Updating Soil Sampling and Analysis Techniques in EPA's Superfund Program

Determine how effectively the EPA's Superfund program is reviewing and updating soil sampling and analysis techniques.

EPA Rules for Action Development Process Adherence

Determine whether specific rulemakings adhered to the EPA's Action Development Process, and identify any causes for nonadherence and impacts of deviations.

EPA Improper Payments Reporting for FY 2020

Determine the EPA's compliance with the Improper Payments Elimination and Recovery Act of 2010, and evaluate the accuracy and completeness of the Agency's reporting.

EPA's Actions on the Long-Chain Perfluoroalkyl Carboxylate and Perfluoroalkyl Sulfonate Chemical Substances Chemicals Significant New Use Rule

Determine whether the EPA's actions in finalizing the Significant New Use Rule for the subject chemicals were consistent with applicable requirements, including rulemaking requirements pertaining to interagency review, publication, and record keeping.

Performance Measures for Eliminated EPA Programs Later Funded by Congressional Appropriation

Determine the processes the Office of the Chief Financial Officer has in place to ensure that EPA programs eliminated in the President's Budget but later funded by congressional appropriation have the required performance measures.

Challenge 3: *Overseeing States, Territories, and Tribes Responsible for Implementing EPA Programs*



States, territories, and tribes are key partners in executing the EPA’s mission to protect human health and the environment. The EPA authorizes states and certain other entities like territories and tribal governments to implement many environmental laws—such as the Clean Air Act, Clean Water Act,



Source: EPA OIG graphic.

Safe Drinking Water Act, and the Resource Conservation and Recovery Act—if they show that they have the capacity to operate programs consistent with national standards. According to the EPA, states have assumed more than 96 percent of the delegable authorities under federal law. When the EPA delegates authority for a program to a state, the Agency retains oversight and enforcement responsibility to provide reasonable assurance that states continue to protect human health and the environment, as well as meet minimum federal standards. EPA headquarters and regional staff perform a variety of formal and informal oversight activities; however, there have been disparities in the effectiveness of delegated programs.

PLANNED PROJECTS



Impact of EPA’s Startup, Shutdown, and Malfunction Exemption Actions

Determine the extent and impacts of startup, shutdown, and malfunction emissions, as well as the EPA’s actions regarding its startup, shutdown, and malfunction policy.

Efficiency and Effectiveness of the Great Lakes Restoration Initiative

Determine whether the EPA’s Great Lakes National Program Office is (1) using Great Lakes Restoration Initiative funds efficiently to accomplish its goals and (2) effectively protecting and restoring the Great Lakes in the Great Lakes Restoration Initiative Action Plan’s focus areas.

EPA’s Implementation of Safe Drinking Water Act Section 1431

Determine how the EPA has implemented its updated guidance and emergency authority under Section 1431 of the Safe Drinking Water Act.

ONGOING PROJECTS

EPA's School Air Quality Programs

Determine how the EPA is measuring the success of its programs, such as the Clean Green and Healthy Schools Initiative and School Air Toxics Initiative, to improve children's health by addressing indoor and outdoor air quality in and around schools.

EPA's Preparedness for Providing Remote Access Services

Determine whether the EPA planned, developed, and implemented a long-term solution to address remote access concerns when transitioning to the U.S. General Services Administration's Enterprise Infrastructure Solutions Contract.

National Pollutant Discharge Elimination System Permits

Determine whether the EPA followed appropriate Clean Water Act and National Pollutant Discharge Elimination System regulations to review the PolyMet permit approved by Minnesota and issued in 2018.

EPA Oversight of Synthetic Minor Sources

Determine whether the EPA and state and local agencies are providing sufficient oversight to assure that synthetic minor sources of air emissions comply with the emission or operational limits in their air permits.

EPA's National Enforcement Trends for 2006–2018

Identify the trends in enforcement results from FYs 2006 through 2018 for EPA-led enforcement actions. Determine key factors explaining enforcement result trends over time, as well as differences in enforcement result trends among EPA regions and environmental statutes.

EPAs Process for Awarding and Overseeing Loans Made Under the Water Infrastructure Finance and Innovation Act

Determine whether the EPA's loan award process and oversight and monitoring activities comply with program requirements, as defined by the Water Infrastructure Finance and Innovation Act statute, regulations, and EPA policy.

Follow-Up on Delayed Response to Flint Water Crisis

Determine whether (1) the EPA implemented agreed-to corrective actions in response to recommendations in [OIG Report No. 18-P-0221, *Management Weaknesses Delayed Response to Flint Water Crisis*](#), issued July 19, 2018; and (2) those actions were effective in addressing the prior findings.



Flint Water Plant tower in Flint, Michigan.
(EPA OIG photo)

Follow-Up on Cybersecurity Issues

Determine whether the EPA took corrective actions to effectively resolve the cybersecurity issues identified in related OIG reports issued from FYs 2017 through 2020.

Challenge 4: Improving Workforce/Workload Analyses to Accomplish EPA's Mission Efficiently and Effectively



According to the Government Accountability Office, workforce analysis is a governmentwide concern. Workforce planning requirements are issued by the U.S. Office of Personnel Management and defined in 5 C.F.R. Part 250, Subpart B, *Strategic Human Capital Management*, effective April 11, 2017. Workforce planning affects the EPA's capability to achieve strategic goals and objectives, but the EPA has not yet executed the required workforce analysis to ensure that it is well-staffed to achieve its mission of protecting human health and the environment.

ONGOING PROJECTS



EPA's Response to Audits, Inspections, and Investigations Related to Its National Enforcement Investigations Center

Determine whether the Office of Criminal Enforcement, Forensics, and Training and the National Enforcement Investigations Center are addressing findings and implementing corrective actions from audits, inspections, and documented concerns related to the National Enforcement Investigations Center.

Challenge 5: *Enhancing Information Technology Security to Combat Cyberthreats*



According to the Government Accountability Office, cybersecurity is a governmentwide concern. The Federal Information Security Modernization Act of 2014 governs cybersecurity for federal government information technology systems. Securing networks that connect to the internet is increasingly more challenging, with sophisticated attacks taking place that affect all interconnected parties. To reduce these risks for EPA information systems, the EPA needs to be vigilant in monitoring, establishing, and developing ways to mitigate long-range emerging threats; however, the EPA has not fully implemented information security. The EPA must achieve a strong baseline of protection for its network and focus on how to manage evolving threats, increasing volumes of data, and remote access technologies. The EPA’s Office of Mission Support is primarily responsible for information technology management.

PLANNED PROJECTS

EPA’s Compliance with the Federal Information Security Modernization Act for Fiscal Year 2021

Determine whether the EPA implemented an information security management program that is compliant with the Federal Information Security Modernization Act of 2014.

ONGOING PROJECTS

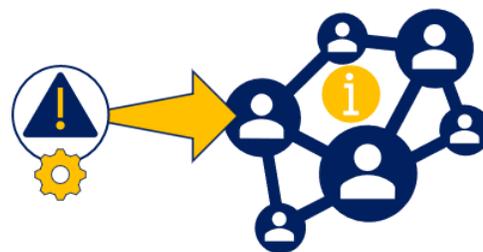
EPA’s Compliance with the Federal Information Security Modernization Act for Fiscal Year 2020

Assess the EPA’s compliance with the FY 2020 inspector general reporting instructions for the Federal Information Security Modernization Act of 2014.

Follow-Up Audit on Prior OIG Cybersecurity Audit Recommendations

To determine whether EPA took corrective actions to effectively resolve the cyber security issues identified in OIG reports issued from FYs 2017 through 2020.

Challenge 6: *Communicating Risks to Allow the Public to Make Informed Decisions About Its Health and the Environment*



Risk communication is a vital component of the EPA’s mission to protect public health and the environment. Citizens count on the EPA for timely and accurate risk communication messages—from risks of exposure to ethylene oxide, to unsafe drinking water in Flint, to working near pesticides. When the EPA learns that people are at risk of exposure to harmful pollutants, it is essential that the risks are communicated to the public while they are being remediated. The EPA’s mission includes work to ensure that all “parts of society—communities, individuals, businesses, and state, local and tribal governments—have access to accurate information sufficient to effectively participate in managing human health and environmental risks.” However, the EPA has not established strategic goals or objectives directly addressing risk communication.



EPA-authorized sign warning the public of human health dangers. (EPA photo)

ONGOING PROJECTS



EPA’s Use of Clean Water Act and Safe Drinking Water Act Authorities to Protect Against Harmful Algal Blooms

Determine whether the EPA is using its authorities under the Clean Water Act and the Safe Drinking Water Act to protect human health and the environment from harmful algal blooms.

EPA’s Compliance with Federal Requirements to Make Information Accessible Through Its Public Websites and Digital Services

Determine whether the EPA’s public websites and digital services comply with relevant federal laws and policies, as outlined in Office of Management and Budget Memorandum M-17-06, *Policies for Federal Agency Public Websites and Digital Services*.

Dicamba New Use Registrations

Determine whether EPA policies and procedures were effective in addressing stakeholder risks in the EPA’s Dicamba pesticide registration decisions in 2016 and 2018.

Challenge 7: Fulfilling Mandated Reporting Requirements



Complying with mandatory reporting requirements is essential to providing accountability and information about EPA programs to Congress and the public. The EPA is responsible for submitting reports to Congress under several environmental statutes. The EPA is also required to produce annual financial statements, which the OIG is required to audit. However, the EPA has not issued multiple required congressional reports, as evident in specific OIG recommendations to fulfill legal reporting requirements.

PLANNED PROJECTS

FY 2021 EPA Financial Statements

Determine whether (1) the EPA's consolidated financial statements were fairly stated in all material respects, (2) the EPA's internal controls over financial reporting were in place, and (3) EPA management complied with applicable laws and regulations.

FY 2020 Financial Statements: Hazardous Waste Electronic Manifest System Fund

Determine whether (1) the financial statements were fairly presented in all material respects, (2) the EPA's internal controls over financial reporting were in place, and (3) EPA management complied with applicable laws and regulations.

FY 2020 Financial Statements: Toxic Substances Control Act Service Fee Fund

Determine whether (1) the financial statements were fairly presented in all material respects, (2) the EPA's internal controls over financial reporting were in place, and (3) EPA management complied with applicable laws and regulations.

FY 2020 Financial Statements: Pesticides Registration Fund

Render an opinion on the Agency's Pesticides Registration Fund financial statements and determine (1) compliance with laws and regulations, (2) effectiveness of internal controls, and (3) accuracy of reported performance information.

ONGOING PROJECTS

FY 2021 EPA's Reporting in Accordance with the DATA Act

Assess the completeness, timeliness, quality, and accuracy of FY 2021 data submitted for publication on USASpending.gov by the Office of the Chief Financial Officer. Assess the EPA's implementation and use of the governmentwide financial data standards established by the Office of Management and Budget and the U.S. Treasury.

FY 2019 Financial Statements: Toxic Substances Control Act Service Fee Fund

Determine whether (1) the financial statements were fairly stated in all material respects, (2) the EPA's internal controls over financial reporting were in place, and (3) EPA management complied with laws and regulations.

Challenge 8: *Integrating and Leading Environmental Justice Across the Agency and Government*



Across the country, low-income communities and communities predominantly comprising people of color are often adjacent to heavily polluted industries or “hot spots” of chemical pollution. As such, these “environmental justice communities” bear a disproportionate burden of environmental hazards. In 1994, President Bill Clinton signed Executive Order 12898, which requires federal agencies to “make achieving environmental justice part of its mission by identifying and addressing, as appropriate, disproportionately high and adverse human health or environmental effects of its programs, policies, and activities on minority populations and low-income populations.” The order requires that environmental justice be considered but does not necessarily require a change in an EPA decision if, for example, an environmental justice community faces new or continued exposure to pollutants or cumulative exposure to several pollutants.

PLANNED PROJECTS

Benzene Fenceline Monitoring

Determine whether the EPA’s oversight of the benzene fenceline monitoring program is sufficient to assure that refineries take corrective actions and lower benzene levels, as required, when measured concentrations exceed the action level.

ONGOING PROJECTS

Residual Risk and Technology Review

Determine whether the EPA’s residual risk and technology review process has sufficiently identified and addressed any elevated cancer risks from air toxics emitted by facilities.

Congressional Request: Use of EPA Data to Prevent Disproportionate Burden of Exposure

Determine how the EPA’s Superfund and Resource Conservation and Recovery Act programs are using EPA data to prevent disproportionate burden of exposure to any community.

EPA’s Oversight of Tribal Drinking Water Systems

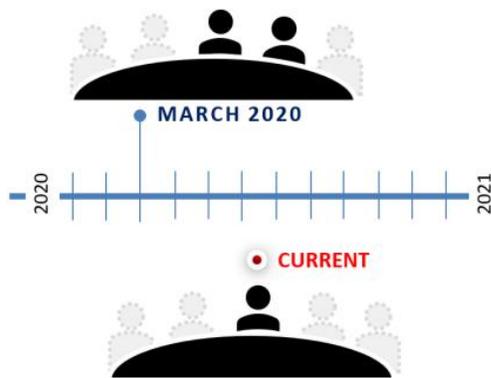
Determine to what extent the EPA has implemented compliance assistance and enforcement activities to help public water systems in Indian Country provide safe drinking water to customers.

Overseeing High-Priority Unimplemented Recommendations

The OIG develops and maintains a compendium of recommendations with corrective actions pending by the Agency. Overall, the Agency has implemented approximately 40 percent of all recommendations the OIG has issued to date, while 60 percent remain unimplemented. In FY 2021, the OIG developed a mini-compendium, included below, of high-priority recommendations which, if they remain with corrective actions pending, would either leave the Agency highly vulnerable financially or have a significantly negative impact on one of its programs.

Date	Report No.	Report Title
5/16/19	19-P-0155	<i>Actions Needed to Strengthen Controls over the EPA Administrator's and Associated Staff's Travel</i>
10/29/19	20-P-0012	<i>Tribal Pesticide Enforcement Comes Close to Achieving EPA Goals, but "Circuit Rider" Inspector Guidance Needed</i>
1/3/20	20-P-0066	<i>EPA Can Improve Incident Readiness with Better Management of Homeland Security and Emergency Response Equipment</i>
3/31/20	20-N-0128	<i>Management Alert – Prompt Action Needed to Inform Residents Living Near Ethylene Oxide-Emitting Facilities About Health Concerns and Actions to Address Those Concerns</i>
9/28/20	20-E-0333	<i>Improved EPA Oversight of Funding Recipients' Title VI Programs Could Prevent Discrimination</i>

U.S. Chemical Safety and Hazard Investigation Board



EPA OIG image.

The CSB’s mission is to drive chemical safety change through independent investigations to protect people and the environment. The CSB investigates industrial chemical accidents at facilities, reports on the root causes to the public, and recommends measures to prevent future occurrences. In FY 2004, Congress designated the EPA inspector general to serve as the inspector general for the CSB.

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:

- **Accomplishment of CSB Mission Is Impaired Until New Board Members Are Selected.** As of March 2020, the CSB chair was the only board member in an organization designed for five members. Members typically share the workload and deploy to accident sites to lead investigations. The chair also manages the organization.



EPA OIG image.

- **CSB Has Not Developed Policy on Board Member Responsibilities.** The CSB needs to define board member responsibilities to ensure that members do not engage in inappropriate activities, such as the premature disclosure of report findings.



EPA OIG image.

- **CSB Must Continue Operations During the Coronavirus Pandemic.** The CSB workforce is hampered by the coronavirus pandemic, but it has a mission to respond to chemical accidents to discover their root cause.

OIG Notes on CSB Management Challenges and Engagement Planning

With respect to the first two challenges, which reference the impact of vacant board seats and lack of Board policy governing board member responsibilities, the OIG has no ongoing or mandatory oversight engagements. The CSB’s board members are appointed by the president and confirmed by the U.S. Senate, and the CSB has agreed to “finalize board member roles and responsibilities in an official policy,” per page 7 of OIG Report No. [20-N-0218](#). Similarly, the OIG has no ongoing or mandatory oversight engagements for the CSB’s third management challenge regarding operations during the coronavirus pandemic. We anticipate that all three challenges may or could be resolved

without inspector general intervention during FY 2021. We will continue to monitor the impacts of these challenges through our regular oversight duties, and we will initiate engagements, if deemed necessary.

PLANNED PROJECTS

CSB Compliance with the Federal Information Security Modernization Act for FY 2021 (Contracted)

Determine whether the CSB implemented an information security management program that is compliant with the Federal Information Security Modernization Act of 2014.

CSB Financial Statements for FY 2021 (Contracted)

Determine whether (1) CSB financial statements were fairly stated in all material respects, (2) internal controls over financial reporting were in place, and (3) CSB management complied with applicable laws and regulations.

CSB Purchase Card Risk Assessment for FY 2021

Perform a risk assessment of CSB purchase card usage, as required by the Government Charge Card Abuse Prevention Act of 2012.

CSB Reporting in Accordance with the DATA Act for FY 2021

Assess the (1) completeness, timeliness, quality, and accuracy of FY 2021 data submitted for publication on USASpending.gov and (2) CSB's implementation and use of the governmentwide financial data standards established by the Office of Management and Budget and the U.S. Treasury.

FY 2021 Reports Issued as of the Date of This Publication

Date Issued	Report No.	Report Title
3/10/21	21-P-0094	<i>EPA Improperly Awarded and Managed Information Technology Contracts</i>
2/8/21	21-P-0070	<i>EPA Mostly Adheres to Regulations When Assessing Risks of New Pesticides but Should Improve Internal Controls</i>
1/6/21	21-N-0052	<i>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</i>
1/5/21	21-F-0045	<i>EPA's Fiscal Years 2019 and 2018 Hazardous Waste Electronic Manifest System Fund Financial Statements</i>
2/23/21	21-E-0084	<i>U.S. Chemical Safety and Hazard Investigation Board's Compliance in Fiscal Year 2020 with Improper Payments Legislation and Guidance</i>
2/10/21	21-E-0072	<i>EPA Is at Risk of Not Achieving Special Local Needs Program Goals for Pesticides</i>
2/9/21	21-E-0071	<i>CSB's Information Security Program Is Not Consistently Implemented; Improvements Are Needed to Address Four Weaknesses</i>
12/29/20	21-E-0044	<i>Evaluation of EPA's Compliance with the Executive Order 13950 on Combating Race and Sex Stereotyping</i>
12/29/20	21-E-0043	<i>Evaluation of CSB's Compliance with Executive Order 13950 on Combating Race and Sex Stereotyping</i>
12/28/20	21-P-0042	<i>EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments</i>
12/7/20	21-E-0033	<i>EPA Needs to Improve Its Planning and Management of Laboratory Consolidation Efforts</i>
12/3/20	21-P-0032	<i>Region 2's Hurricanes Irma and Maria Response Efforts in Puerto Rico and U.S. Virgin Islands Show the Need for Improved Planning, Communications, and Assistance for Small Drinking Water Systems</i>
12/1/20	21-E-0031	<i>EPA Needs to Improve Oversight of Invoice Reviews and Contractor Performance Evaluation</i>
11/30/20	21-E-0030	<i>EPA's Initial Plans for Returning to the Office Incorporate CDC Guidance but Differ by Location</i>
11/18/20	21-E-0016	<i>CSB Discontinued Information Recovery Testing and Off-Site Backup Storage During the Coronavirus Pandemic</i>
11/16/20	21-F-0015	<i>Audit of the U.S. Chemical Safety and Hazard Investigation Board's Fiscal Years 2020 and 2019 Financial Statements</i>
11/16/20	21-F-0014	<i>EPA's Fiscal Years 2020 and 2019 (Restated) Consolidated Financial Statements</i>
November 2020	EPA-350-R-20-002	<i>Semiannual Report to Congress: April 1, 2020 to September 30, 2020</i>



Whistleblower Protection

U.S. Environmental Protection Agency

The Whistleblower Protection Coordinator's role is to educate Agency employees about prohibitions on retaliation and employees' rights and remedies in cases of reprisal. For more information, please visit the Whistleblower Protection Coordinator's [webpage](#).

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