



U.S. ENVIRONMENTAL PROTECTION AGENCY

OFFICE OF INSPECTOR GENERAL

Operating efficiently and effectively

Fiscal Years 2019 and 2018 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

Report No. 20-F-0308

September 8, 2020



Report Contributors:

Paul Curtis
Demetrios Papakonstantinou
Amir Eskarous
Kevin Haas
Tanishia Heilig
Sheree James
Sabrina Jones
Ethel Lowery
Guillermo Mejia
Kevin Ross
Lynda Taylor
Philip Weihrouch

Abbreviations

EPA U.S. Environmental Protection Agency
FIFRA Federal Insecticide, Fungicide, and Rodenticide Act
FY Fiscal Year

Cover Photo: Pesticides being applied. (EPA photo)

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At a Glance

Why We Did This Project

The Food Quality Protection Act requires that the U.S. Environmental Protection Agency's Office of Inspector General perform an annual audit of the financial statements for the Pesticides Reregistration and Expedited Processing Fund, also known as the Federal Insecticide, Fungicide, and Rodenticide Act, or FIFRA, Fund.

The EPA is responsible for reassessing the safety of older pesticide registrations against modern health and environmental testing standards. To expedite the reregistration process, Congress authorized the EPA to collect fees from pesticide manufacturers. These fees are deposited into the FIFRA Fund. Each year, the Agency prepares financial statements that present information about the fund, along with information about the EPA's progress in reregistering pesticides.

This report addresses the following:

- *Operating efficiently and effectively.*

This report relates to a top EPA management challenge:

- *Fulfilling mandated reporting requirements.*

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List of [OIG reports](#).

Fiscal Years 2019 and 2018 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

EPA Receives an Unmodified Opinion

We rendered an unmodified opinion on the Pesticides Reregistration and Expedited Processing Fund financial statements for fiscal years 2019 and 2018, meaning they were fairly presented and free of material misstatement.

We found the EPA's FIFRA Fund financial statements to be fairly presented and free of material misstatements.

Compliance with Applicable Laws and Regulations, Contracts, and Grant Agreements

We did not identify any noncompliance that would result in a material misstatement to the audited financial statements. In addition, the Agency was in substantial compliance with the statutory performance measures.

As a result of our findings, we make no recommendations.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
INSPECTOR GENERAL

September 8, 2020

MEMORANDUM

SUBJECT: Fiscal Years 2019 and 2018 Financial Statements for the Pesticides
Reregistration and Expedited Processing Fund
Report No. 20-F-0308

FROM: Paul C. Curtis, Director
Financial Directorate
Office of Audit

A handwritten signature in black ink, appearing to read "Paul C. Curtis", is written over the printed name of the Director.

TO: Alexandra Dapolito Dunn, Assistant Administrator
Office of Chemical Safety and Pollution Prevention

David Bloom, Deputy Chief Financial Officer

This is our report on the subject audit conducted by the Office of Inspector General of the U.S. Environmental Protection Agency. The project number for this audit was OA&E-FY20-0114.

This report contains no recommendations, and you are not required to respond to this report. However, if you submit a response, it will be posted on the OIG's website, along with our memorandum commenting on your response. Your response should be provided as an Adobe PDF file that complies with the accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended. The final response should not contain data that you do not want to be released to the public; if your response contains such data, you should identify the data for redaction or removal along with corresponding justification.

We will post this report to our website at www.epa.gov/oig.

Table of Contents

Inspector General’s Report on the Fiscal Years 2019 and 2018 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

Report on the Financial Statements	1
Report on Internal Control over Financial Reporting	2
Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements	3
Management’s Discussion and Analysis	3
Prior Audit Coverage	4
Agency Comments.....	4

Appendices

A	Fiscal Years 2019 and 2018 Pesticide Reregistration and Expedited Processing Fund Financial Statements	5
B	Distribution	24

Inspector General's Report on the Fiscal Years 2019 and 2018 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

The Administrator
U.S. Environmental Protection Agency

Report on the Financial Statements

We have audited the accompanying financial statements of the Pesticides Reregistration and Expedited Processing Fund, also known as the Federal Insecticide, Fungicide, and Rodenticide Act, or FIFRA, Fund. These statements comprise the balance sheets as of September 30, 2019, and September 30, 2018; related statements of net cost and changes in net position; statement of budgetary resources for the years then ended; and related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial statements contained in *Government Auditing Standards* issued by the comptroller general of the United States; and Office of Management and Budget Bulletin 19-03, *Audit Requirements for Federal Financial Statements*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the

reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements, including the accompanying notes, present fairly, in all material respects, the assets, liabilities, net position, net cost, changes in net position, and budgetary resources of the Pesticides Reregistration and Expedited Processing Fund as of and for the years ended September 30, 2019 and 2018, in accordance with accounting principles generally accepted in the United States.

Report on Internal Control over Financial Reporting

Opinion on Internal Control. In planning and performing our audit, we considered the EPA's internal control over financial reporting by obtaining an understanding of the Agency's internal controls, determining whether internal controls had been placed in operation, assessing control risk, and performing tests of controls. We did this as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements and to comply with the Office of Management and Budget audit guidance, not to express an opinion on internal control. Accordingly, we do not express an opinion on internal control over financial reporting. We limited our internal control testing to those controls necessary to achieve the objectives described in Office of Management and Budget Bulletin 19-03. We did not test all internal controls relevant to operating objectives as broadly defined by the Federal Managers' Financial Integrity Act of 1982.

Material Weakness and Significant Deficiencies. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be significant deficiencies. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet it is important enough to merit attention by those charged with governance.

Because of inherent limitations in internal control, misstatements, losses, or noncompliance may occur and not be detected.

Comparison of EPA's Federal Managers' Financial Integrity Act Report with Our Evaluation of Internal Control

Office of Management and Budget Bulletin 19-03 requires the Office of Inspector General to compare material weaknesses disclosed during the audit with those material weaknesses reported in the Agency's Federal Managers' Financial Integrity Act report that relate to the financial statements and identify material weaknesses disclosed by the audit that were not reported in the Agency's report. The Agency's report is prepared and submitted at the consolidated level, of which the FIFRA Fund is a component.

Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements

EPA management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to the Agency and the fund. As part of obtaining a reasonable assurance as to whether the FIFRA Fund's financial statements are free of material misstatement, we performed tests of the Agency's compliance with certain provisions of laws, including those governing the use of budgetary authority, regulations, contracts, and grant agreements that have a direct effect on the determination of material amounts and disclosures in the FIFRA Fund's financial statements.

Opinion on Compliance with Laws, Regulations, Contracts, and Grant Agreements

The objective of our audit, including our tests of compliance with applicable laws, regulations, contracts, and grant agreements, was not to provide an opinion on compliance with such provisions. Accordingly, we do not express such an opinion. We did not identify any instances of noncompliance that would result in a material misstatement to the audited financial statements.

In addition, the FIFRA Fund was in substantial compliance with the statutory performance measures.

Management's Discussion and Analysis

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Management's Discussion and Analysis are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. We obtained information from the FIFRA Fund's management about its methods for preparing the Management's Discussion and Analysis, and we reviewed this information for consistency with the financial statements.

We did not identify any material inconsistencies between the information presented in FIFRA Fund’s financial statements and the information presented in the Management’s Discussion and Analysis.

Our audit was not designed to express an opinion and, accordingly, we do not express an opinion on the FIFRA Fund’s Management’s Discussion and Analysis.

Prior Audit Coverage

During a previous audit of the FIFRA Fund’s financial statements—*Fiscal Years 2018 and 2017 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund* (Report No. [20-F-0184](#)), issued June 1, 2020—we reported a noncompliance with the collection of fees. In FY 2018, the EPA exceeded the statutory target set out in FIFRA. FIFRA requires the EPA to collect pesticide maintenance fees, to the extent practicable, of \$27.8 million for each fiscal year from FY 2013 through FY 2018. In FY 2018, the EPA collected \$28.4 million, \$600,000 over the established target.

We recommended that the Agency adjust or monitor the annual pesticides maintenance fees so that fees collected do not exceed the statutory targets for each fiscal year. The Agency agreed with our recommendation and completed the corrective action in December 2019.

Agency Comments

There are no recommendations in this report, and the Agency had no comments.



Paul C. Curtis
Certified Public Accountant
Director, Financial Directorate
Office of Audit
Office of Inspector General
U.S. Environmental Protection Agency
July 21, 2020

**Fiscal Years 2019 and 2018
Pesticide Registration and Expedited Processing Fund
Financial Statements**



*Produced by the U.S. Environmental Protection Agency
Office of the Chief Financial Officer
Office of the Controller*

Table of Contents

Management's Discussion and Analysis.....	1 - 3
Principal Financial Statements.....	4
Balance Sheet.....	4
Statement of Net Cost.....	5
Statement of Changes in Net Position.....	6
Statement of Budgetary Resources.....	7
Notes to Financial Statements.....	8
Note 1. Summary of Significant Accounting Policies.....	8 - 11
A. Reporting Entities.....	8
B. Basis of Presentation.....	8
C. Budgets and Budgetary Authority.....	8
D. Basis of Accounting.....	9
E. Revenues and Other Financing Sources.....	9
F. Funds with the Treasury.....	9
G. Investments in U.S. Government Securities.....	9
H. Property, Plant and Equipment.....	9
I. Accounts Receivable and Interest Receivable.....	10
J. Liabilities.....	10
K. Accrued Unfunded Leave.....	10
L. Retirement Plan.....	10
M. Use of Estimates.....	11
N. Reclassifications and Comparative Figures.....	11
Note 2. Fund Balance with Treasury (FBWT).....	11
Note 3. Other Assets.....	11
Note 4. Accounts Payable and Accrued Liabilities.....	12
Note 5. General Property Plant and Equipment.....	12
Note 6. Other Liabilities.....	13
Note 7. Unobligated Balances Available.....	14
Note 8. Undelivered Orders at the End of the Period.....	14
Note 9. Payroll and Benefits Payable.....	14
Note 10. Income and Expenses from Other Appropriations.....	15
Note 11. Exchange Revenue, Statement of Net Cost.....	16
Note 12. Intragovernmental Costs and Exchange Revenue.....	16
Note 13. Reconciliation of Net Cost of Operations to Budget.....	17

Management's Discussion and Analysis

Under the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) and the Federal Food, Drug, and Cosmetic Act (FFDCA), as amended by the Food Quality Protection Act (FQPA) of 1996, the EPA's Pesticide Program registers new pesticides and re-evaluates existing pesticides to ensure that they can be used safely and that levels of residue in food and animal feed are safe (there is a reasonable certainty of no harm). The Agency must also conclude that, when used in accordance with labeling and common practices, the product will not generally cause unreasonable adverse effects on the environment.

In accordance with FIFRA and FFDCA, the pesticide program administers the Pesticides Reregistration and Expedited Processing Fund (FIFRA fund). As of 1996, fees for maintenance of pesticide registrations are deposited to the FIFRA fund, which is available to the EPA without further appropriation.

Under the FFDCA, EPA sets "tolerances", or maximum residue levels. If a pesticide is intended to be used in a manner that may result in residues in food or animal feed, the applicant must petition EPA for establishment of a tolerance (or exemption from a tolerance). Tolerances are set at levels that ensure a reasonable certainty of no harm from the potential pesticide residues in food combined with other non-occupational exposure.

The passage of the Food Quality Protection Act (FQPA) in 1996 provided for additional fees to support reregistration activities and required tolerances to be reassessed as part of the reregistration program. Effective January 1997, all fees related to tolerance activities were deposited in the FIFRA fund. With passage of the Pesticide Registration Improvement Act (PRIA 1) of 2003 and amendments in 2007 2012 and 2019, no additional tolerance petition fees were to be deposited to the FIFRA fund through FY 2017. The second amendment to PRIA, the Pesticide Registration Improvement Extension Act of 2012 (PRIA 3), had a statutory expiration date of September 30, 2017. This expiration date was extended through fiscal year 2018 and part of fiscal year 2019 by legislative language contained in continuing resolutions and the 2018 omnibus spending bill, and therefore, the tolerance fee collection prohibition was also extended through fiscal year 2018 and part of fiscal year 2019. The third amendment to PRIA, the Pesticide Registration Improvement Extension Act of 2018 (PRIA 4), became effective March 8, 2019, and extended the prohibition on collection of tolerance petition fees through September 30, 2023. As a result, no additional tolerance petition fees were deposited to the FIFRA fund in FY 2018 and FY 2019.

The Pesticide Reregistration and Registration Review Programs

EPA is responsible for re-evaluating the safety of existing pesticides. Since the passage of FIFRA in 1947, scientific analysis techniques have grown much more precise and sophisticated and health and environmental standards have become more stringent. With the 1988 amendments to FIFRA (FIFRA '88), Congress mandated the accelerated reregistration of all products registered prior to November 1, 1984. The statute required completion of Reregistration Eligibility Decisions (REDs) and tolerance reassessment for all food-use active ingredients by 2006.

All REDs for the active ingredients have been completed, the last being completed in FY 2008. A RED is a decision by the Agency defining whether products containing the pesticide active ingredient are eligible or ineligible for reregistration. Following the issuance of the RED, the registrant must comply with the RED by submitting product-specific data and revised labels for each product containing that active ingredient or cancel the product registration. Based on its review of the data, if the product has met all the requirements, the EPA then reregisters the product.

The FQPA introduced a new program called Registration Review which replaced EPA's Pesticide Reregistration and Tolerance Reassessment programs as those programs were completed. Unlike earlier review programs, Registration Review applies to all registered pesticides. EPA reviews each registered pesticide every 15 years to determine whether it still meets the FIFRA standard for registration. In this way, the Agency ensures that all registered pesticides do not pose unreasonable risks to human health or the environment when used as directed on product labeling.

FQPA also reauthorized collection of maintenance fees through 2001 to complete the review of older pesticides to ensure they meet current standards (increasing annual fees from \$14 million to \$16 million per year through 2000) and required all tolerances (over 9,700) to be reassessed by 2006. The 2002 appropriations bill extended maintenance fees to \$17 million for another year, and the 2003 appropriations extended them to \$21.5 million for that year. Passage of PRIA 1 in FY 2004 extended maintenance fees through FY 2008 (with annual fees totaling \$26 million in FY 2004; \$27 million in FY 2005-2006; \$21 million in FY 2007; and \$15 million in FY 2008). Passage of the Pesticide Registration Improvement Renewal Act (PRIA 2) in October 2007 extended maintenance fees through FY 2012 (\$22 million each FY). PRIA 2 provided for maintenance fees to offset the costs of registration review beginning in FY 2008.

For pesticides registered before October 1, 2007, EPA has a statutory mandate to complete Registration Review decisions by October 1, 2022; there is a total of 725 cases that need to have decisions by this date. For each case, the steps in this process include, in this order, opening dockets, developing work plans, completing risk assessments, and making decisions regarding any risk management measures. It is important to open dockets and develop work plans for as many cases as possible early in the process so that there is time to complete the risk assessments and make decisions by the 2022 deadline. In 2019 EPA continued completing risk assessments and making decisions to meet its statutory deadline by 2022.

Congress authorized the collection of maintenance fees from manufacturers to supplement appropriated funds to support reregistration and registration review programs. Maintenance fees were structured under PRIA 3 to generate approximately \$27.8 million per year for five years (FY'13 – FY'17). Maintenance fee collection authority at the \$27.8 million per year level was extended through fiscal year 2018 and part of fiscal year 2019 by legislative language contained in 2018 and 2019 continuing resolutions as well as the 2018 omnibus bill. Maintenance fees are assessed on a product-by-product basis with caps on the maximum number of products for which any single company would have to pay fees, as well as fee reductions for qualified small businesses. Registrations for minor use registrations and public health pesticides are also eligible for waivers and/or refunds of maintenance fees. Fees are deposited into the FIFRA Reregistration and Expedited Processing Fund. By statute, excess monies in the FIFRA Reregistration and Expedited Processing Fund may be invested. Between 11.1% and 12.5% of collected maintenance fees each year are used to support inert ingredient clearances as well as expedited processing of fast track amendments. PRIA 3 also had set aside approximately \$800,000 of the collected maintenance fees for fiscal years 2013 through 2017 to enhance specified IT systems.

PRIA 4 became effective March 8, 2019 and raised the maintenance fee annual collection target from \$27.8 million to \$31 million through fiscal year 2023. EPA had invoiced for FY 2019 maintenance fees in December 2019 under PRIA 3 authority and using the PRIA 3 collection target of \$27.8M. When PRIA 4 was enacted midway through the fiscal year, rather than reinvoice for the additional \$3.2M to achieve the increased annual target specified in PRIA 4, EPA utilized a provision in PRIA 4 which allows the EPA to average across fiscal years within PRIA 4 to account for over/under collection in a given fiscal year. For the remaining 4 years of PRIA 4 authority, EPA's collection target will be \$31.8M/year. While the fund can still

be used for IT enhancements, PRIA 4 replaced the specific IT enhancement set-aside from PRIA 3 with two new maintenance fee set-asides of up to \$500K each annually through fiscal year 2023 for the efficacy guideline development and rulemaking for invertebrate pests of significant public health or economic importance, and the Good Laboratory Practices (GLP) standards compliance monitoring program. PRIA 4 also removed an appropriations constraint on spending FIFRA maintenance fees.

Highlights and Accomplishments

Reregistration and Expedited Processing Fund (FIFRA) Financial Perspective

During FY 2019, the Agency's obligations charged against the Reregistration and Expedited Processing Revolving Fund for the cost of the reregistration, registration review and other FIFRA activities authorized by 7 U.S.C. 136(k)(2)(A) were approximately \$23.4 million and 106.1 work-years. Of this amount, OPP obligated \$15.1 million for Personnel Compensation and Benefits (PC&B).

Appropriated funds are used in addition to pesticide user fees. In FY 2019, the total appropriations that funded registration review, reregistration and other FIFRA activities authorized by 7 U.S.C. 136(k)(2)(A) were approximately \$12.7 million.

The Fund has two types of receipts: fee collections and interest earned on investments. Of the \$28.7 million in FY 2019 receipts, more than 99.9% were fee collections. Total unobligated balance in the fund at the end of FY 2019 was \$51.2 million.

Registration Review Program (FIFRA) Performance Measures

The following measures support the program's strategic goals: ensuring the safety of chemicals and pollution prevention.

Measure 1: Number of FIFRA Decisions completed through pesticide registration review.

Results: EPA completed 80 registration review decisions for FY 2019, exceeding the target of 75 decisions, and is on track for completing registration review for all pesticide cases by October 1, 2022.

Measure 2: Number of FIFRA registration review draft risk assessments completed.

Results: In FY 2019, EPA completed 85 draft risk assessments, exceeding the FY 2019 target of 72 draft risk assessments.

Principal Financial Statements

**U.S. Environmental Protection Agency
FIFRA
Balance Sheet
As of September 30, 2019 and 2018
(Dollars in Thousands)**

	<u>2019</u>	<u>2018</u>
ASSETS		
Intragovernmental:		
Fund Balance With Treasury (Note 2)	\$ 58,133	\$ 47,864
Other (Note 3)	<u>27</u>	<u>149</u>
Total Intragovernmental	58,160	48,013
Property, Plant and Equipment, Net (Note 5)	<u>392</u>	<u>445</u>
Total Assets	<u>\$ 58,552</u>	<u>\$ 48,458</u>
 LIABILITIES		
Intragovernmental:		
Accounts Payable and Accrued Liabilities (Note 4)	\$ 69	\$ 57
Other (Note 6)	<u>160</u>	<u>1</u>
Total Intragovernmental	229	58
Accounts Payable and Accrued Liabilities (Note 4)	310	470
Payroll and Benefits Payable (Note 9)	7,239	3,047
Other (Note 6)	<u>57,780</u>	<u>49,369</u>
Total Liabilities	<u>65,558</u>	<u>52,944</u>
 NET POSITION		
Unexpended Appropriations - Funds from Dedicated Collections	(1,201)	(1,075)
Cumulative Results of Operations - Funds from Dedicated Collections	<u>(5,805)</u>	<u>(3,411)</u>
Total Net Position	(7,006)	(4,486)
Total Liabilities and Net Position	<u>\$ 58,552</u>	<u>\$ 48,458</u>

The accompanying notes are an integral part of these financial statements.
EPA's FY 2019 Annual FIFRA Financial Statements

U.S. Environmental Protection Agency
FIFRA
Statement of Net Cost
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)

	2019	2018
COSTS		
Gross Costs (Note 12)	\$ 23,351	\$ 24,515
Expenses from Other Appropriations (Note 10)	<u>53,689</u>	<u>49,302</u>
Total Costs	77,040	73,817
Less:		
Earned Revenue (Note 12)	<u>19,346</u>	<u>28,247</u>
NET COST OF OPERATIONS (Note 13)	<u>\$ 57,694</u>	<u>\$ 45,570</u>

The accompanying notes are an integral part of these financial statements.
EPA's FY 2019 Annual FIFRA Financial Statements

5.

U.S. Environmental Protection Agency
FIFRA
Statement of Changes in Net Position
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)

	<u>2019</u>	<u>2018</u>
Cumulative Results of Operations:		
Net Position - Beginning of Period	\$ (3,411)	\$ (8,135)
Budgetary Financing Sources:		
Appropriations Received	126	3
Nonexchange Revenue - Securities Investment	968	503
Income from Other Appropriations (Note 10)	<u>53,689</u>	<u>49,302</u>
Total Budgetary Financing Sources	54,783	49,808
Other Financing Sources (Non-Exchange)		
Imputed Financing Sources	<u>517</u>	<u>486</u>
Total Other Financing Sources	517	486
Net Cost of Operations	(57,694)	\$ (45,570)
Net Change	<u>(2,394)</u>	<u>4,724</u>
Cumulative Results of Operations	\$ <u>(5,805)</u>	\$ <u>(3,411)</u>
Unexpended Appropriations:		
Net Position - Beginning of Period	\$ (1,075)	\$ (1,072)
Budgetary Financing Sources:		
Appropriations Received	<u>(126)</u>	<u>(3)</u>
Total Budgetary Financing Sources	(126)	(3)
Total Unexpended Appropriations	<u>(1,201)</u>	<u>(1,075)</u>
TOTAL NET POSITION	\$ <u>(7,006)</u>	\$ <u>(4,486)</u>

The accompanying notes are an integral part of these financial statements.
EPA's FY 2019 Annual FIFRA Financial Statements

6.

U.S. Environmental Protection Agency
FIFRA
Statement of Budgetary Resources
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)

	<u>2019</u>	<u>2018</u>
BUDGETARY RESOURCES		
Unobligated Balance From Prior Year Budget Authority, Net (mandatory)	\$ 45,704	\$ 37,471
Spending Authority (mandatory)	<u>27,749</u>	<u>28,931</u>
Total Budgetary Resources	<u>\$ 73,453</u>	<u>\$ 66,402</u>
STATUS OF BUDGETARY RESOURCES		
New Obligations and Upward adjustments (total)	\$ 22,398	\$ 22,376
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	50,141	42,895
Unapportioned, Unexpired Accounts	<u>914</u>	<u>1,131</u>
Unobligated Balance, End of Year (total): (Note 7)	<u>51,055</u>	<u>44,026</u>
Total Status of Budgetary Resources	<u>\$ 73,453</u>	<u>\$ 66,402</u>
OUTLAYS, NET		
Outlays, Net (total) (mandatory)	\$ (9,300)	\$ (6,628)
Distributed Offsetting Receipts (-)	<u>-</u>	<u>-</u>
Agency Outlays, Net (mandatory)	<u>\$ (9,300)</u>	<u>\$ (6,628)</u>

The accompanying notes are an integral part of these financial statements.
 EPA's FY 2019 Annual FIFRA Financial Statements

7.

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies

A. Reporting Entities

The EPA was created in 1970 by executive reorganization from various components of other federal agencies to better marshal and coordinate federal pollution control efforts. The Agency is generally organized around the media and substances it regulates - air, water, land, hazardous waste, pesticides, and toxic substances.

The FIFRA Revolving Fund was authorized in 1988 by amendments to the Federal Insecticide, Fungicide and Rodenticide Act (FIFRA). The 1988 amendments mandated the accelerated re-registration of all products registered prior to November 1, 1984. Congress authorized the collection of maintenance fees to supplement appropriations to fund re-registration and to fund expedited processing of pesticides. Maintenance fees are assessed on registrants of pesticide products. FIFRA also includes provisions for the registration of new pesticides (funded in part from the PRIA or Pesticide Registration Fund), monitoring the distribution and use of pesticides, issuing civil or criminal penalties for violations, establishing cooperative agreements with the states, and certifying training programs for users of restricted chemicals. Appropriated funds, with the exception of partial funding of registration from Pesticide Registration Service Fees in the Pesticide Registration Fund, pay for these activities. The FIFRA Revolving Fund is accounted for under Treasury symbol number 68X4310.

The FIFRA fund may charge some administrative costs directly to the fund and charge the remainder of the administrative costs to Agency-wide appropriations. See Note 10 Income and Expenses from Other Appropriations for amounts included in Income from Other Appropriations on the Statement of Changes in Net Position and as Expenses from Other Appropriations on the Statement of Net Cost.

B. Basis of Presentation

These financial statements have been prepared to report the financial position and results of operations of the EPA for the Reregistration and Expedited Processing (FIFRA) Revolving Fund as required by the Chief Financial Officers Act of 1990. The reports have been prepared from the books and records of the EPA in accordance with Office of Management and Budget (OMB) Circular A-136 *Financial Reporting Requirements*, and the EPA's accounting policies which are summarized in this note. These statements are therefore different from the financial reports also prepared by the EPA pursuant to OMB directives that are used to monitor and control the EPA's use of budgetary resources. The balances in these reports have been updated from the EPA consolidated financial statements to reflect the use of FY 2019 and FY 2018 cost factors for calculating imputed costs for Federal civilian benefits programs, respectively. These updates impact the Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position.

C. Budgets and Budgetary Accounting

Funding of the FIFRA Revolving Fund is provided by fees collected from industry to offset costs incurred by the EPA in carrying out these programs. Each year, the EPA submits an apportionment request to OMB based on the anticipated collections of industry fees.

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)

D. Basis of Accounting

Generally Accepted Accounting Principles (GAAP) for federal entities is the standard prescribed by the Federal Accounting Standards Advisory Board (FASAB), which is the official standard-setting body for the Federal Government and the American Institute of Certified Public Accountants (AICPA). The financial statements are prepared in accordance with GAAP for federal entities.

Transactions are recorded on an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned and expenses are recognized when liabilities are incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates compliance with legal constraints and controls over the use of federal funds posted in accordance with OMB directives and the U.S. Treasury regulations.

E. Revenues and Other Financing Sources

The EPA's 2002 appropriations bill extended authority to collect maintenance fees by one year in the amount of \$17 million and the FY 2003 appropriations extended the authority to collect fees again by one year in the amount of \$21.5 million. Passage of the Pesticide Registration Improvement Act (PRIA) in 2004 extended the authority to collect maintenance fees through FY 2008 (with annual fee amounts at \$26 million in FY 2004; \$27 million in FY 2005-2006; \$21 million in FY 2007; and \$15 million in FY 2008). Passage of the Pesticide Registration Improvement Renewal Act (commonly referred to as PRIA II) in 2007 extended the authority to collect maintenance fees through FY 2012 (with annual fee amounts set at \$22 million each year from 2008-2012). For FYs 2019 and 2018, the FIFRA Revolving Fund received funding from maintenance fees collected on existing registered pesticide products and from interest collected on investments in U.S. Government securities. For FYs 2019 and 2018, revenues were recognized from fee collections to the extent that expenses are incurred during the fiscal year.

F. Funds with the Treasury

The FIFRA fund deposits receipts and processes disbursements through its operating account maintained at the U.S. Department of Treasury. Cash funds in excess of immediate needs are invested in U.S. Government securities.

G. Investments in U. S. Government Securities

Investments in U. S. Government securities are maintained by Treasury and are reported at amortized cost net of unamortized discounts. Discounts are amortized over the term of the investments and reported as interest income. FIFRA holds the investments to maturity, unless needed to finance operations of the fund. No provision is made for unrealized gains or losses on these securities because, in the majority of cases, they are held to maturity.

H. Property, Plant, and Equipment

General property, plant and equipment for FIFRA includes software in production. Internal use software includes purchased commercial off-the-shelf software, contractor developed software and software that was internally developed by Agency employees. In FY 2017, the EPA reviewed its capitalization threshold levels for PP&E. The Agency performed an analysis of the values of software assets, reviewed capitalization threshold from \$250 thousand to \$5 million to better align with major software acquisition investments. The

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)

\$5 million threshold will be applied prospectively to software acquisitions and modifications/enhancements placed into service after September 30, 2016. Software assets placed into service prior to October 1, 2016 were capitalized at the \$250 thousand threshold. Internal use software is capitalized at full cost (direct and indirect) and amortized using the straight-line method over its useful life, not exceeding five years.

I. Accounts Receivable and Interest Receivable

FIFRA receivables are mainly for interest receivable on investments.

J. Liabilities

Liabilities represent the amount of monies or other resources that are more likely than not to be paid by the Agency as the result of an Agency transaction or event that has already occurred and can be reasonably estimated. However, no liability can be paid by the Agency without an appropriation or other collections. Liabilities for which an appropriation has not been enacted are classified as unfunded liabilities, and there is no certainty that the appropriations will be enacted. For FIFRA, liabilities are liquidated from fee receipts and interest earnings, since FIFRA receives no appropriation. Fees collected by the Agency are classified as unearned revenue until expended (see Note 6). Liabilities of the Agency, arising from other than contracts can be abrogated by the Government acting in its sovereign capacity.

K. Accrued Unfunded Annual Leave

Annual, sick and other leave is expensed as taken during the fiscal year. Sick leave earned but not taken is not accrued as a liability. It is expensed as it is used. Annual leave earned but not taken at the end of the fiscal year is accrued as an unfunded liability. Accrued unfunded annual leave is included in the Balance Sheet as a component of "Payroll and Benefits Payable."

L. Retirement Plan

There are two primary retirement systems for federal employees. Employees hired prior to January 1, 1987, may participate in the Civil Service Retirement System (CSRS). On January 1, 1987, the Federal Employees Retirement System (FERS) went into effect pursuant to Public Law 99-335. Most employees hired after December 31, 1986, are automatically covered by FERS and Social Security. Employees hired prior to January 1, 1987, elected to either join FERS and Social Security or remain in CSRS. A primary feature of FERS is that it offers a savings plan to which the Agency automatically contributes one percent of pay and matches any employee contributions up to an additional four percent of pay. The Agency also contributes the employer's matching share for Social Security.

With the issuance of SFFAS No. 5, *Accounting for Liabilities of the Federal Government*, accounting and reporting standards were established for liabilities relating to the federal employee benefit programs (Retirement, Health Benefits, and Life Insurance). SFFAS No. 5 requires that the employing agencies recognize the cost of pensions and other retirement benefits during their employees' active years of service. SFFAS No. 5 requires that the Office of Personnel Management (OPM), as administrator of the CSRS and FERS, the Federal Employees Health Benefits Program, and the Federal Employees Group Life Insurance Program, provide federal agencies with the actuarial cost factors to compute the liability for each program.

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)

M. Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect reporting amounts of assets, liabilities and the reported amounts of the revenue and expenses during the period. Actual results could differ from those estimates.

N. Reclassifications and Comparative Figures

Certain reclassifications have been made to the prior year's financial statements to enhance comparability with the current year's financial statements in accordance with Office of Management and Budget (OMB) Circular No. A-136, *Financial Reporting Requirements* revised June 28, 2019. As a result, Net Adjustments to Unobligated Balance Brought Forward, Oct. 1 has been omitted in the Statement of Budgetary Resources.

Note 2. Fund Balance With Treasury (FBWT)

Fund Balance with Treasury as of September 30, 2019 and 2018 consists of the following:

	2019			2018		
	Entity Assets	Non-Entity Assets	Total	Entity Assets	Non-Entity Assets	Total
Revolving Funds:						
FIFRA	\$ 58,133	\$ -	\$ 58,133	\$ 47,864	\$ -	\$ 47,864
Total	\$ 58,133	\$ -	\$ 58,133	\$ 47,864	\$ -	\$ 47,864
 Status of Fund Balances:				2019	2018	
Unobligated Amounts in Fund Balance:						
Available for Obligation				\$ 51,055	\$ 44,026	
Obligated Balance not yet Disbursed				<u>7,078</u>	<u>1,838</u>	
Total				\$ 58,133	\$ 45,864	

Note 3. Other Assets

Other Assets as of September 30, 2019 and 2018 consist of the following:

	2019	2018
Intragovernmental:		
Advances to Federal Agencies	\$ 27	\$ 149
Total	\$ 27	\$ 149

FIFRA advances funds to the EPA's Working Capital Fund to pay for computer, postage, and other administrative support services.

**U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)**

Note 4. Accounts Payable and Accrued Liabilities

The Accounts Payable and Accrued Liabilities are current liabilities and consist of the following amounts as of September 30, 2019 and 2018:

	2019	2018
Intragovernmental:		
Accrued Liabilities	\$ 69	\$ 57
Total	\$ 69	\$ 57
	2019	2018
Non-Federal:		
Accounts Payable	\$ 55	\$ 54
Other Accrued Liabilities	255	416
Total	\$ 310	\$ 470

Note 5. General Property, Plant and Equipment, Net

General property, plant, and equipment (PP&E) consist of software, real property, EPA-held and contractor-held personal property, and capital leases.

As of September 30, 2019 and 2018, General PP&E consisted of the following:

	2019			2018		
	Acquisition Value	Accumulated Depreciation	Net Book Value	Acquisition Value	Accumulated Depreciation	Net Book Value
EPA-Held Equipment	\$ 489	\$ (125)	\$ 364	\$ 489	\$ (93)	\$ 396
Software (production)	330	(302)	28	330	(281)	49
Total	\$ 819	\$ (427)	\$ 392	\$ 819	\$ (374)	\$ 445

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)

Note 6. Other Liabilities

Other Liabilities consist of the following as of September 30, 2019:

	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Budgetary Resources</u>	<u>Total</u>
Current			
Employer Contributions & Payroll Taxes	\$ 160	\$ -	\$ 160
Total Intragovernmental	<u>\$ 160</u>	<u>\$ -</u>	<u>\$ 160</u>
Other Liabilities - Non-Federal			
Current			
Unearned Advances from Fee Collections*, Non-Federal	\$ 57,780	\$ -	\$ 57,780
Total Non-Federal	<u>\$ 57,780</u>	<u>\$ -</u>	<u>\$ 57,780</u>

Other Liabilities consist of the following as of September 30, 2018:

	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Budgetary Resources</u>	<u>Total</u>
Current			
Employer Contributions & Payroll Taxes	\$ 1	\$ -	\$ 1
Total Intragovernmental	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>
Other Liabilities - Non-Federal			
Current			
Unearned Advances from Fee Collections*, Non-Federal	\$ 49,369	\$ -	\$ 49,369
Total Non-Federal	<u>\$ 49,369</u>	<u>\$ -</u>	<u>\$ 49,369</u>

*Fees collected by the FIFRA program that have not yet been expended are considered unearned revenue. Unearned revenue will fluctuate in conjunction with expenses paid from other appropriations and program expenses (see Note 10).

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)

Note 7. Unobligated Balances Available

Unobligated balances are a combination of three lines on the Statement of Budgetary Resources: Apportioned, Unexpired Accounts; Unapportioned, Unexpired Accounts; and Expired Unobligated Balances, End of Year. Unexpired unobligated balances are available to be apportioned by the OMB for new obligations at the beginning of the following fiscal year. The expired unobligated balances are only available for upward adjustments of existing obligations.

The unobligated balances available consist of the following as of September 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Unexpired Unobligated Balance	\$ 51,055	\$ 44,026
Expired Unobligated Balance	-	-
Total	<u>\$ 51,055</u>	<u>\$ 44,026</u>

Note 8. Undelivered Orders at the End of the Period

Budgetary resources obligated for undelivered orders at September 30, 2019 and 2018, was \$3,862 and \$1,544.

Note 9. Payroll and Benefits Payable

Payroll and benefits payable to the EPA employees for the years September 30, 2019 and 2018 consist of the following:

	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Budgetary Resources</u>	<u>Total</u>
FY 2019 Payroll and Benefits Payable			
Accrued Funded Payroll and Benefits	\$ 807	\$ -	\$ 807
Employer Contributions Payable - Thrift Savings Plan	104	-	104
Total - Current	911	-	911
Accrued Unfunded Annual Leave	-	6,328	6,328
Total - Non Current	-	6,328	6,328
Total	<u>\$ 911</u>	<u>\$ 6,328</u>	<u>\$ 7,239</u>

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)

	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Budgetary Resources</u>	<u>Total</u>
FY 2018 Payroll and Benefits Payable			
Accrued Funded Payroll and Benefits	\$ <u>7</u>	\$ -	\$ <u>7</u>
Total - Current	<u>7</u>	<u>-</u>	<u>7</u>
Accrued Unfunded Annual Leave	<u>-</u>	<u>3,040</u>	<u>3,040</u>
Total - Non Current	<u>-</u>	<u>3,040</u>	<u>3,040</u>
Total	\$ <u>7</u>	\$ <u>3,040</u>	\$ <u>3,047</u>

At various periods throughout FY 2019 and FY 2018 employees with their associated payroll costs were transferred from FIFRA to the Environmental Programs and Management (EPM) appropriation. These employees were transferred to keep FIFRA's obligations and disbursements within budgetary limits. When resources become available, the employee charging to FIFRA increased to utilize resources as much as possible.

This process has led to variations between the year-end liabilities of FYs 2019 and 2018. The liabilities covered by budgetary resources (both intragovernmental and non-Federal) represent unpaid payroll and benefits at year-end. As of September 30, 2019, the liabilities were \$160 thousand and \$911 thousand for employer contributions and accrued funded payroll and benefits as compared to FY 2018's balances of \$1 thousand and \$7 thousand, respectively.

In contrast, the unfunded annual leave liability is a longer term liability than the funded liabilities.

Note 10. Income and Expenses from Other Appropriations

The Statement of Net Cost reports the program costs that include the full cost of the program outputs and consist of the direct costs and all other costs that can be directly traced, assigned on a cause and effect basis, or reasonably allocated to program outputs.

During FYs 2019 and 2018, the EPA had two appropriations which funded a variety of programmatic and non-programmatic activities across the Agency, subject to statutory requirements. The EPM appropriation was created to fund personnel compensation and benefits, travel, procurement, and contract activities.

As illustrated below there is no impact on EPA's Statement of Changes in Net Position.

	<u>2019</u>	<u>2018</u>
Income from Other Appropriations	\$ 53,689	\$ 49,302
Expenses from Other Appropriations	<u>53,689</u>	<u>49,302</u>
Net Effect	<u>\$ -</u>	<u>\$ -</u>

**U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)**

Note 11. Exchange Revenues, Statement of Net Cost

For FYs 2019 and 2018, the exchange revenues reported on the Statement of Net Cost include both Federal and non-Federal amounts.

Note 12. Intragovernmental Costs and Exchange Revenue

	<u>2019</u>	<u>2018</u>
Costs:		
Intragovernmental	\$ 5,290	\$ 5,427
With the Public	18,061	19,088
Expenses from Other Appropriations	<u>53,689</u>	<u>49,302</u>
Total Costs	<u>\$ 77,040</u>	<u>\$ 73,817</u>
Revenue:		
With the Public	<u>19,346</u>	<u>28,247</u>
Total Revenue	19,346	28,247
Net Cost of Operations:	<u>\$ 57,694</u>	<u>\$ 45,570</u>

Intragovernmental costs relate to the source of the goods or services not the classification of the related revenue.

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2019 and 2018
(Dollars in Thousands)

Note 13. Reconciliation of Net Cost of Operations to Budget

	<u>Intra- governmental</u>	<u>With the Public</u>	<u>Total 2019</u>
NET COST	\$ 5,290	\$ 52,404	\$ 57,694
Components of Net Cost That Are Not Part of Net Outlays:			
Property, Plant and Equipment Depreciation	-	(54)	(54)
Property, Plant and Equipment Disposal & Revaluation	-	(53,689)	(53,689)
Increase/(Decrease) in Assets:			
Other Assets	(121)	-	(121)
(Increase)/Decrease in Liabilities:			
Accounts Payable and Accrued Liabilities	(13)	160	147
Payroll and Benefits Payable	-	(4,192)	(4,192)
Other Liabilities	(159)	(8,411)	(8,570)
Other Financing Sources:			
Transfer Out (In) Without Reimbursement	<u>517</u>	<u>-</u>	<u>517</u>
Total Components of Net Cost That Are Not Part of Net Outlays	5,514	(13,782)	(8,268)
Other Temporary Timing Differences	-	(1,032)	(1,032)
NET OUTLAYS	\$ <u>5,514</u>	\$ <u>(14,814)</u>	\$ <u>(9,300)</u>

Budgetary and financial accounting information differ. Budgetary accounting is used for planning and control purposes and relates to both the receipt and use of cash, as well as reporting the federal deficit. Financial accounting is intended to provide a picture of the government's financial operations and financial position, so it presents information on an accrual basis. The accrual basis includes information about costs arising from the consumption of assets and the incurrence of liabilities. The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information.

The reconciliation serves not only to identify costs paid for in the past and those that will be paid in the future, but also to assure integrity between budgetary and financial accounting. The reconciliation explains the relationship between the net cost of operations and net outlays by presenting components of net cost that are not part of net outlays (e.g. depreciation and amortization expenses of assets previously capitalized, change in asset/liabilities), components of net outlays that are not part of net cost (e.g. acquisition of capital assets), other temporary timing difference (e.g. prior period adjustments due to correction of errors). The analysis below illustrates this reconciliation by listing the key differences between net cost and net outlays.

Distribution

The Administrator
 Assistant Deputy Administrator
 Associate Deputy Administrator
 Chief of Staff
 Deputy Chief of Staff/Operations
 Agency Follow-Up Coordinator
 General Counsel
 Associate Administrator for Congressional and Intergovernmental Relations
 Associate Administrator for Public Affairs
 Director, Office of Continuous Improvement, Office of the Administrator
 Assistant Administrator for Mission Support
 Principal Deputy Assistant Administrator for Mission Support
 Associate Deputy Assistant Administrator for Mission Support
 Deputy Assistant Administrator for Administration and Resources Management, Office of Mission Support
 Deputy Assistant Administrator for Environmental Information and Chief Information Officer, Office of Mission Support
 Director, Office of Resources and Business Operations, Office of Mission Support
 Director, Office of Human Resources, Office of Mission Support
 Assistant Administrator for Chemical Safety and Pollution Prevention
 Principal Deputy Assistant Administrator for Chemical Safety and Pollution Prevention
 Deputy Assistant Administrator for Chemical Safety and Pollution Prevention
 Associate Deputy Assistant Administrator for New Chemicals, Office of Chemical Safety and Pollution Prevention
 Deputy Assistant Administrator for Management, Office of Chemical Safety and Pollution Prevention
 Senior Advisor, Office of Chemical Safety and Pollution Prevention
 Director, Office of Pesticide Programs, Office of Chemical Safety and Pollution Prevention
 Deputy Director, Office of Pesticide Programs, Office of Chemical Safety and Pollution Prevention
 Director, Biopesticides and Pollution Prevention Division, Office of Pesticide Programs, Office of Chemical Safety and Pollution Prevention
 Director, Pesticide Re-Evaluation Division, Office of Pesticide Programs, Office of Chemical Safety and Pollution Prevention
 Director, Registration Division, Office of Pesticide Programs, Office of Chemical Safety and Pollution Prevention
 Director, Antimicrobials Division, Office of Pesticide Programs, Office of Chemical Safety and Pollution Prevention
 Director, Information Technology and Resources Management Division, Office of Pesticide Programs, Office of Chemical Safety and Pollution Prevention
 Chief Financial Officer
 Deputy Chief Financial Officer

Associate Chief Financial Officer
Associate Chief Financial Officer for Policy
Controller
Deputy Controller
Director, Office of Technology Solutions, Office of the Chief Financial Officer
Deputy Director, Office of Technology Solutions, Office of the Chief Financial Officer
Director, Office of Budget, Office of the Chief Financial Officer
Deputy Director, Office of Budget, Office of the Chief Financial Officer
Director, Business Planning and Operations Division, Office of the Controller
Director, Accounting and Cost Analysis Division, Office of the Controller
Branch Chief, Fees and Collections Branch, Accounting and Costs Analysis Division, Office of
the Controller
Special Assistant, Office of the Controller
Director, Research Triangle Park Finance Center, Office of the Chief Financial Officer
Director, Cincinnati Finance Center, Office of the Chief Financial Officer
Director, Policy, Training, and Accountability Division, Office of the Controller
Branch Chief, Management, Integrity, and Accountability Branch, Policy, Training, and
Accountability Division, Office of the Controller
Audit Follow-Up Coordinator, Office of the Administrator
Audit Follow-Up Coordinator, Office of the Chief Financial Officer
Audit Follow-Up Coordinator, Office of the Controller
Audit Follow-Up Coordinator, Office of Technology Solutions, Office of the Chief
Financial Officer
Audit Follow-Up Coordinator, Office of Budget, Office of the Chief Financial Officer
Audit Follow-Up Coordinator, Office of Mission Support
Audit Follow-Up Coordinator, Office of Chemical Safety and Pollution Prevention
Audit Follow-Up Coordinator, Office of Pesticide Programs, Office of Chemical Safety and
Pollution Prevention
Audit Follow-Up Coordinators, Regions 1–10