

# OFFICE OF INSPECTOR GENERAL



U.S. ENVIRONMENTAL  
PROTECTION AGENCY

## Semiannual Report to Congress

October 1, 2021–March 31, 2022

EPA-350-R-22-001  
May 2022

# **Index of Reporting Requirements**

## **Inspector General Act of 1978, as amended**

<b>Requirement</b>	<b>Subject</b>	<b>Addressed in</b>
Section 4(a)(2)	Recommendations concerning impact of existing and proposed legislation and regulations	Section 1.7
Section 5(a)(1)	Significant problems, abuses, and deficiencies relating to programs and operations	Section 2.1
Section 5(a)(2)	Significant recommendations for corrective action relating to programs and operations	Section 2.1
Section 5(a)(3)	Reports with corrective action not completed	Appendix 3
Section 5(a)(4)	Matters referred to prosecutive authorities and resulting prosecutions and convictions	Sections 2.1, 2.2, and 3.2; Appendix 4
Section 5(a)(5)	Instances where information or assistance was refused or not provided	Section 2.3
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### **Abbreviations**

CSB	U.S. Chemical Safety and Hazard Investigation Board
EPA	U.S. Environmental Protection Agency
FY	Fiscal Year
OIG	Office of Inspector General
PFAS	Perfluoroalkyl and Polyfluoroalkyl Substances
SES	Senior Executive Service
U.S.C.	United States Code

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

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# Message to Congress

As we are halfway through fiscal year 2022, this semiannual report is an opportunity to review what we have achieved so far; focus on our goals for the second part of the year; and ensure that we are achieving our mission of preventing and detecting fraud, waste, abuse, mismanagement, and misconduct related to the programs and operations of the U.S. Environmental Protection Agency and the U.S. Chemical Safety and Hazard Investigation Board. As the inspector general for both the EPA and the CSB, I am pleased that we have had many successes so far in FY 2022, which are highlighted throughout this report.



Sean W. O'Donnell

**Tangible results.** The OIG’s recommendations help the EPA and the CSB improve their operations, not only through the lens of regional and programmatic offices but also in terms of their overarching strategies and agencywide missions. For example, in OIG Report No. [22-E-0011](#), *EPA Has Not Performed Agencywide Risk Assessments, Increasing Risk of Fraud, Waste, Abuse and Mismanagement*, issued December 15, 2021, we found that the EPA did not fully implement federal guidance regarding comprehensive agencywide risk assessment strategies and instead relied upon assurances from division-level offices that internal controls were effective. In response to our recommendations, the Agency updated and established policies and procedures to facilitate enterprise risk assessments with senior-leader engagement to identify agencywide and crosscutting issues.

**Responsiveness to environmental emergencies.** Our ultimate customers are the American taxpayers, and we strive to conduct projects on issues that impact their health and the environment. For example, in November 2021, the U.S. Navy reported that the drinking water at Joint Base Pearl Harbor-Hickam, located near Honolulu, was contaminated by leaking fuel. The fuel came from Red Hill, the Navy’s bulk fuel storage facility, which the U.S. Department of Defense has since agreed to defuel and close. We [initiated](#) an evaluation to determine whether the EPA’s oversight of authorized state programs in Hawaii has been effective in addressing the potential for contamination.

The OIG is also working on two other projects concerning drinking water systems. We are examining the EPA’s response to drinking water systems contaminated with lead in both [Flint](#) and [Benton Harbor](#), Michigan. Exposure to lead carries significant risks for children, such as behavior and learning problems, lower IQs, hyperactivity, slowed growth, hearing problems, and anemia. In Flint, where residents were exposed after the city switched its water supply in 2014, we are examining whether the EPA fully addressed recommendations from our July 2018 audit, which included improving oversight of Safe Drinking Water Act compliance, training of EPA senior leaders, and the EPA’s operation of its citizen tip hotline. And in Benton Harbor, we are currently examining how the EPA followed its 2016 policy memorandum, *Policy on Elevation of Critical Public Health Issues*, when addressing a water crisis in that city. Water samples collected by the Benton Harbor public water system indicate that residents were exposed to elevated levels of lead beginning in 2018.

**Safer Chemicals.** This semiannual period, we issued top management challenges reports for both the EPA and the CSB. According to the Reports Consolidation Act of 2000, these reports should address the “most serious management and performance challenges facing the agency.” One new challenge we identified for the EPA is the safe use of chemicals. I discussed this imperative with Congress in a December 2021 hearing addressing perfluoroalkyl and polyfluoroalkyl substances, better known as PFAS. These “forever chemicals” are found in consumer and personal care products. Continued exposure can result in an increase in adverse health effects such

During the semiannual reporting period, OIG work resulted in:	OIG investigative work resulted in:	Based on OIG work, EPA and CSB implemented:
22 reports	3 indictments, informations, and complaints	48 policy, practice, or process changes or decisions
66 recommendations for improvement	7 criminal convictions	
33 findings identified in external audit reports impacting EPA	34 administrative actions, including suspension and debarment actions	
1,335 hotline contacts handled	<p><i>The term “convictions” comprises finalized convictions (those for which sentencing is completed) filed during the reporting period.</i></p>	

as an increased risk of some cancers, decreased fertility in women, and developmental effects or delays in children. We plan to continue examining PFAS issues in our annual planning and future projects. For example, we are analyzing whether the EPA followed applicable policies and procedures when developing the perfluorobutane sulfonic acid [toxicity assessment](#) and making [changes](#) to the Long-Chain Perfluoroalkyl Carboxylate and Perfluoroalkyl Sulfonate Chemical Substances Significant New Use Rule.

**Whistleblowers and scientific integrity.** Supporting whistleblowers and protecting whistleblower activities continues to be a priority. Whistleblowers play a vital role in the OIG’s efforts to eliminate and prevent waste, fraud, and abuse in Agency programs and operations. They also help us make sure that the Agency fully adheres to its *Scientific Integrity Policy*, which has guided the EPA’s work for more than a decade. Our hotline regularly receives allegations of misconduct related to scientific integrity. For example, we received a complaint that the EPA was not following the best-available science regarding low-dose radiation and consequently initiated an evaluation. In OIG Report No. [22-E-0016](#), *EPA Is Taking Steps to Update Its Federal Radiation Guidance*, issued January 6, 2022, we found that the Agency does not have a formal process for updating its federal radiation guidance but that it has taken steps to ensure that its guidance, including for low-dose radiation exposure, is updated and informed by the best-available and peer-reviewed science. Additionally, the OIG continues to examine allegations made by whistleblower complainants concerning scientific integrity within the EPA’s Office of Chemical Safety and Pollution Prevention.

Another priority is investigating misconduct involving scientific data. During this semiannual period, we had 11 open investigations into conduct that potentially jeopardizes the EPA’s scientific integrity. We are discussing with the Agency’s scientific integrity official revisions to coordination procedures between our offices. Our common goal is to ensure that scientific integrity concerns, including allegations of research misconduct, are routed to the proper office and addressed in the most efficient and effective manner. We also believe that these revisions will clarify the OIG’s access rights, about which there has been confusion in the past, and help to improve information sharing in the future.

**Continuing the Mission.** Over the last decade, however, we have been operating at flat or declining budgets, which have severely impacted our ability to perform effective oversight. Although the OIG will receive approximately \$269.3 million from FYs 2022 to 2026 under the Infrastructure Investment and Jobs Act, these funds can only be used to oversee IJIA-related programming, which is only a portion of the EPA’s work. Administrative and technological support for IJIA oversight is being supported, in part, by our core budget, leaving less for the OIG to conduct meaningful oversight of the EPA’s and the CSB’s core functions. Without staffing levels for oversight commensurate with the EPA’s and CSB’s full repertoire of programs and operations, the OIG may be unable to meet the expectations of the public and Congress that we perform comprehensive oversight to keep the Agency efficient, effective, and accountable to the American taxpayer.

Sean W. O’Donnell  
Inspector General

During this semiannual reporting period, OIG:	In this fiscal year, EPA and CSB:
 <p>Identified \$54,722,992 in potential monetary benefits</p>  <p>Conducted joint investigations that resulted in \$2,742,191 in fines, penalties, and restitutions</p>	 <p>Avoided \$174,550 in costs after implementing recommendations based on investigative results</p>

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# SECTION 1: OVERVIEW



## 1.1 About EPA, CSB, and OIG

### ***The U.S. Environmental Protection Agency***

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

### ***The U.S. Chemical Safety and Hazard Investigation Board***

The U.S. Chemical Safety and Hazard Investigation Board was created by the Clean Air Act Amendments of 1990. The CSB's mission is to investigate accidental chemical releases at facilities, report the root causes to the public, and recommend measures to prevent future occurrences.

### ***The EPA Office of Inspector General***

The Office of Inspector General, established by the Inspector General Act of 1978, as amended, 5 U.S.C. app., is an independent office of the EPA that detects and prevents fraud, waste, and abuse to help the Agency protect human health and the environment more efficiently and effectively. Since fiscal year 2004, Congress has designated the EPA inspector general to also serve as the inspector general for the CSB. As a result, the EPA OIG has the responsibility to audit, evaluate, inspect, and investigate EPA and CSB programs and operations, as well as to review proposed laws and regulations to determine their potential impact on these programs and operations. OIG staff are based at EPA headquarters in Washington, D.C.; the EPA's ten regional offices; Research Triangle Park, North Carolina; and Cincinnati, Ohio.

### **Vision**

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

### **Mission**

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

### **Goals**

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

## 1.2 OIG Strategic Planning

When determining which audits and evaluations to undertake, the OIG independently considers the top management and performance challenges facing the EPA and the CSB. In this semiannual report, we identify which top management challenges our audits and evaluations address, as applicable, next to the following symbol: . We also consider how our oversight work supports the EPA’s mission-related efforts to protect human health and the environment. We show which mission-related efforts our reports support next to this symbol: . Some of the work we conduct is required by law or executive order; those reports are labeled with the following symbol: . We also, as part of our oversight function, may verify proper implementation of EPA and CSB corrective actions via follow-up audits and evaluations. We identify such follow-up projects with the following symbol: .

### Agency Management Challenges

EPA FY 2022 management challenges report [issued](#) November 12, 2021

CSB FY 2022 management challenges report [issued](#) November 10, 2021

#### EPA FY 2022 Management Challenges

1. Mitigating the causes and adapting to impacts of climate change.
2. Integrating and leading environmental justice, including communicating risks.
3. Ensuring safe use of chemicals.
4. Safeguarding scientific integrity.
5. Protecting information technology and systems against cyberthreats.
6. Managing infrastructure funding and business operations.
7. Enforcing environmental laws and regulations.

#### CSB FY 2022 Management Challenge

1. Accomplishment of CSB mission is impaired until new board members are selected.

In accordance with the Reports Consolidation Act of 2000, each OIG is required to prepare an annual report summarizing what the inspector general considers to be the “most serious management and performance challenges facing the agency.” To identify the EPA’s top management challenges, we considered the OIG’s body of work, surveyed EPA program offices, solicited senior EPA leadership input, and held outreach meetings with the Agency’s program offices. We also considered the work of the U.S. Government Accountability Office and public statements by EPA leaders to the press and Congress. Based on this feedback, we identified seven management challenges facing the EPA. We used audit, evaluation, and other analyses of CSB operations to formulate one management challenge facing the CSB in FY 2022.

We began work in this semiannual reporting period to identify the top management challenges that the EPA and the CSB will face in FY 2023. We expect to publish this report during the next semiannual reporting period.

### Oversight Plan

FY 2022 plan [issued](#) December 16, 2021

Our *Fiscal Year 2022 Oversight Plan* reflects the priority work that the OIG believes is necessary to keep the EPA, the CSB, Congress, and the American people fully informed about problems and deficiencies relating to the administration of Agency programs and operations. This document lists, by management challenge, our planned and ongoing oversight projects and guides us in fulfilling our critically important mission to detect and deter waste, fraud, and abuse in EPA and CSB programs and operations; to improve the efficiency and effectiveness of the EPA and the CSB; and to help ensure ethical conduct throughout the EPA and the CSB. It is also important to note that our plan is not static; the projects included may be modified throughout the year as new challenges and risks emerge for the EPA and the CSB.

## 1.3 Analysis of Unimplemented Recommendations

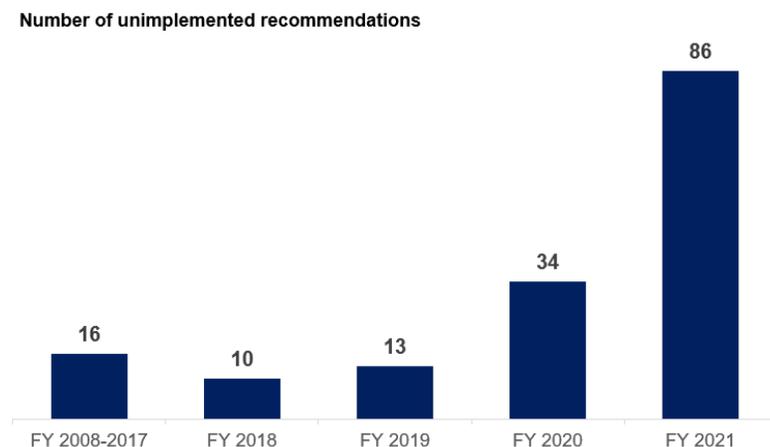
OIG audits and evaluations provide recommendations to improve EPA or CSB programs and operations. The EPA, the CSB, and the public benefit from the implementation of these recommendations, which address a range of human health, environmental, and business issues. Twice a year, we will issue a [compendium](#) that provides an in-depth analysis of the open and unresolved recommendations issued by the OIG to the EPA and the CSB.

Before issuing a final report, the OIG distributes a draft report to the EPA or the CSB, identifying a lead official for each recommendation included in the report. The lead officials then have the opportunity to respond to the draft report findings and recommendations. For the final report, which is posted on the OIG's website, the OIG analyzes the responses received and indicates whether each recommendation is:

- **Unresolved.** The EPA or the CSB disagrees with the recommendation or did not provide a formal, complete, written response to the recommendation, or the OIG disagrees that the Agency's proposed corrective actions are responsive to the recommendation. Recommendations that remain unresolved six months after the final report is issued are listed in [Appendix 2](#).
- **Resolved.** The EPA or the CSB and the OIG agree upon the recommendation and proposed corrective actions, but the corrective actions have not yet been completed. These recommendations are also called *open recommendations* and are considered unimplemented, regardless of whether their expected due dates are in the past or the future. Unimplemented recommendations issued prior to this semiannual reporting period are listed in [Appendix 3](#).
- **Completed.** The EPA or the CSB and the OIG agree upon the recommendation and proposed corrective actions, and the EPA or the CSB has fully completed them.

Section 5(a)(3) of the Inspector General Act requires that we identify each significant recommendation described in previous semiannual reports for which corrective action has not been completed. For this semiannual report, we analyzed actions taken by the EPA and the CSB regarding recommendations described in past semiannual reports and identified those that remained unimplemented as of

March 31, 2022: 156 for the EPA and three for the CSB. The chart to the right shows when these 159 unimplemented recommendations were originally issued to the EPA or the CSB. The potential monetary benefits of the 156 recommendations issued to the EPA are approximately \$29.7 million. There are no potential monetary benefits associated with the unimplemented CSB recommendations. Note that the recommendations issued during this semiannual period are included as part of the report summaries in [Section 2.1](#).



The table below breaks down the 159 unimplemented recommendations issued to the EPA and the CSB according to their potential health, environmental, and business benefits and identifies the potential monetary benefits to be gained if these recommendations are implemented. [Appendix 3](#) provides the full text of the unimplemented recommendations.

Category	Number remaining unimplemented	Potential monetary benefits associated with unimplemented recommendations
<b><i>EPA unimplemented recommendations</i></b>		
1. Administrative and Business Operations	53	\$1,877,000
2. Human Health and Environmental Issues	103	\$27,800,000
<b>EPA subtotal</b>	<b>156</b>	<b>\$29,677,000</b>
<b><i>CSB unimplemented recommendations</i></b>		
1. Management and Operations	3	\$0
<b>CSB subtotal</b>	<b>3</b>	<b>\$0</b>
<b>TOTAL</b>	<b>159</b>	<b>\$29,677,000</b>

## 1.4 OIG Hotline

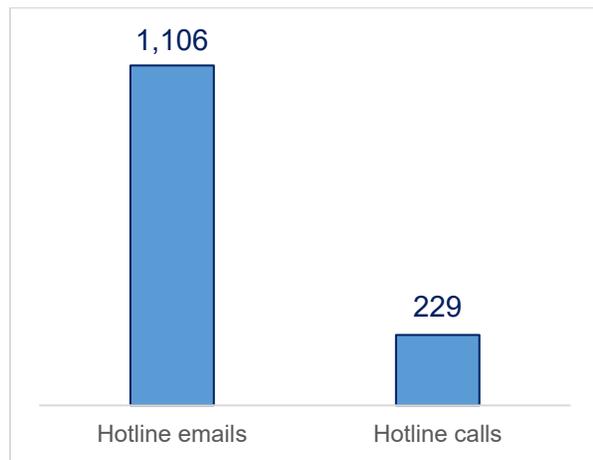
Section 8M of the Inspector General Act requires each OIG to maintain a direct link on the homepage of its website for individuals to report fraud, waste, and abuse. Individuals may also report complaints to the EPA OIG via telephone, email, and postal mail. We refer to these means of receiving information collectively as the “OIG Hotline.” The purpose of the hotline is to receive complaints of fraud, waste, or abuse in EPA and CSB programs and operations, including mismanagement or violations of laws, rules, or regulations by Agency employees or program participants. The hotline also encourages suggestions for assessing the efficiency and effectiveness of Agency programs. Complaints and suggestions may be submitted by anyone, including EPA and CSB employees, participants in EPA and CSB programs, Congress, organizations, and the public. As a result of these contacts, the OIG may conduct audits, evaluations, and investigations. In [Section 2.1](#), we summarize the work based on hotline contacts concluded during this semiannual reporting period.

### Hotline Statistics

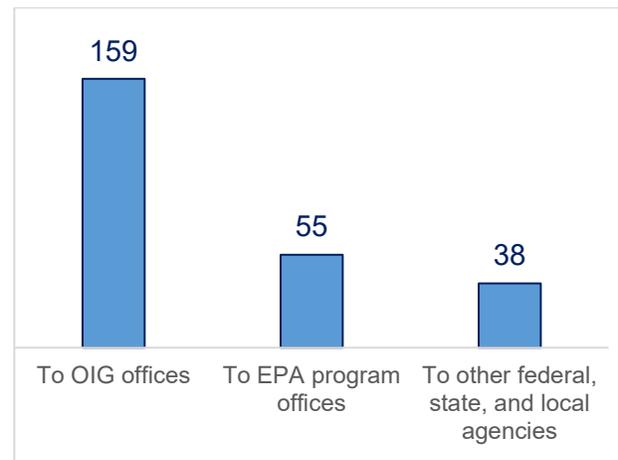
The figures below detail the number and types of contacts that the hotline received and referred for review by OIG investigation, audit, and evaluation staff; EPA program offices; and other government agencies during the semiannual period ending March 31, 2022. In this semiannual period, of the 1,335 contacts received, the OIG made 252 referrals. A contact can be referred to more than one entity. We refer complaints related to the OIG’s oversight goals and mission to internal offices to consider for action. We refer contacts unrelated to potential fraud, waste, abuse, misconduct, or mismanagement but related to an Agency program or operation to the appropriate EPA or CSB office. As applicable, we attempt to refer contacts unrelated to the EPA or the CSB to another government agency. More information about our hotline operations, including a podcast that discusses how the EPA OIG hotline works, who uses it, and how to file a hotline complaint, can be found on our [website](#).



**Hotline contacts received 10/1/21–3/31/22**



**Hotline contacts referred 10/1/21–3/31/22**



Source: EPA OIG hotline data. (EPA OIG images)

**Categories of the 159 hotline contacts referred to OIG offices**

Source: EPA OIG hotline data. (EPA OIG image)

**Hotline Confidentiality**

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

**EPA OIG Hotline**

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

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

Mail: EPA OIG Hotline  
 1200 Pennsylvania Avenue, NW  
 Mail Code 2410T  
 Washington, D.C. 20460

**EPA Whistleblower Protection Coordinator**

The EPA whistleblower protection coordinator can be reached at:

Phone: (202) 566-1513

Email: [whistleblower\\_protection@epa.gov](mailto:whistleblower_protection@epa.gov)

## 1.5 Scientific Integrity and Misconduct

Scientific integrity at the EPA helps ensure that the science conducted, communicated, and used across the Agency is of the highest quality. Scientific integrity is crucial because it safeguards science to ensure that it is objective and rigorous. In November 2021, the OIG identified “Safeguarding Scientific Integrity Principles” as a [top management challenge](#) for the EPA. The EPA issued its *Scientific Integrity Policy* in February 2012. The policy sets the expectation for all EPA employees to represent the Agency’s scientific activities clearly, accurately, honestly, objectively, thoroughly, without political or other interference, and in a timely manner, consistent with their official responsibilities. It also sets the expectation that all EPA employees will report policy breaches. The EPA’s Scientific Integrity Program consists of the EPA’s scientific integrity official, deputy scientific integrity officials from each of the EPA’s program and regional offices, and program staff who support implementing the *Scientific Integrity Policy*.

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

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

As part of its mission to detect and deter waste, fraud, abuse, and mismanagement, the OIG conducts investigations related to “research misconduct” or “scientific misconduct,” including fabrication, falsification, or plagiarism. After receiving consent from the complainant, the OIG may refer scientific integrity allegations that it receives to the scientific integrity official. The scientific integrity official and OIG staff meet once every two weeks to discuss the status of cases, as appropriate, as well as other scientific integrity-related issues.

The OIG has a critical role in protecting the Agency’s scientific integrity. As an independent office, the OIG can receive complaints of mismanagement, misconduct, abuse of authority, or censorship, including those related to scientific or research misconduct, without fear of improper influence. Through its statutory mandate, the OIG can investigate these allegations. To facilitate transparency, we continue our practice, started in our fall 2020 *Semiannual Report to Congress*, of providing a summary of scientific integrity oversight at the Agency. The following section reports the status of scientific integrity allegations received by the scientific integrity official and any scientific misconduct allegations received by the OIG.

### ***Scientific Integrity Allegations and Advice Queries Received by the Scientific Integrity Official***

The EPA’s Scientific Integrity Program engages with Agency staff who raise potential scientific integrity concerns through two mechanisms: (1) advice and assistance and (2) a procedure for reporting and adjudicating allegations. The purpose of advice and assistance is to provide early intervention to prevent lapses in scientific integrity. Someone with a scientific integrity concern can receive advice from the Scientific Integrity Program to ascertain whether the issue concerns scientific integrity and to address the issue before it rises to the level of an allegation. If an allegation is reported, the Scientific Integrity Program conducts an initial screening to determine whether the allegation is covered under the *Scientific Integrity Policy*. This initial screening may be followed by a preliminary inquiry to gather additional facts. If needed, the scientific integrity official can convene a review panel with the deputy scientific integrity officials to determine whether a violation has occurred and to recommend corrective scientific actions and preventive measures.

The table and figure below enumerate the scientific integrity allegations and advice queries received by the scientific integrity official in the current fiscal year and since the program’s inception in 2012. Allegations are categorized by topic area; one complaint may contain multiple allegations. For advice queries, only the

number of contacts and primary topic area are captured as summary statistics by the scientific integrity official.

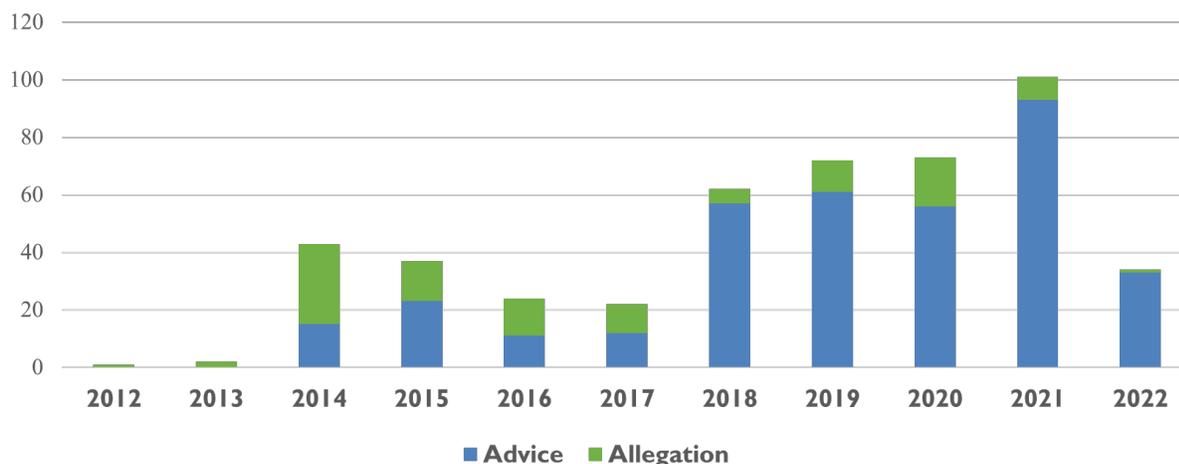
### Scientific integrity allegations and advice queries by topic

	Authorship	Data quality	Delay/suppression	Interference	Plagiarism	Other	Not scientific integrity
<b>Allegations</b>							
Oct–Mar 2022	—	—	—	1 (100%)	—	—	—
<b>Total: FY 2022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total: program inception through March 31, 2022</b>	<b>16 (15%)</b>	<b>8 (7%)</b>	<b>16 (15%)</b>	<b>42 (38%)</b>	<b>2 (2%)</b>	<b>16 (15%)</b>	<b>10 (9%)</b>
<b>Advice Queries</b>							
Oct–Mar 2022	2 (6%)	—	—	15 (46%)	—	13 (39%)	3 (9%)
<b>Total: FY 2022</b>	<b>2</b>	<b>—</b>	<b>—</b>	<b>15</b>	<b>—</b>	<b>13</b>	<b>3</b>
<b>Total: program inception through March 31, 2022</b>	<b>32 (9%)</b>	<b>19 (5%)</b>	<b>51 (14%)</b>	<b>156 (43%)</b>	<b>7 (2%)</b>	<b>68 (19%)</b>	<b>28 (8%)</b>

Source: EPA Scientific Integrity Program. (EPA OIG table)

Note: Percentages in this table were rounded. These are preliminary data provided by the EPA's Scientific Integrity Program and are subject to change.

### Number of scientific integrity inquiries by fiscal year since policy inception



Source: EPA Scientific Integrity Program. (EPA image)

Note: For FY 2022, these are preliminary data provided by the EPA's Scientific Integrity Program and are subject to change.

As shown in the table and figure above, for the semiannual reporting period ending March 31, 2022, the scientific integrity official received one new allegation and 33 new advice queries. Also during this semiannual reporting period, one allegation was closed or resolved. The table below summarizes the status of the allegations as of March 31, 2022. There are currently 25 open allegations: 24 from prior reporting periods and one from the current reporting period. Requests for advice or allegations received by the scientific integrity official are not necessarily referred to the OIG. The scientific integrity official is responsible for informing complainants that certain types of issues, such as those involving waste, fraud, abuse, reprisal, and misconduct, should be reported to the OIG. The scientific integrity official is also

responsible for directly referring these types of allegations to the OIG. See the next section for information about the OIG’s actions on scientific misconduct allegations during this semiannual reporting period.

### Status of allegations

Allegations	
Status	Number as of March 31, 2022
Open/Active*	25
Closed—substantiated	22
Closed—not substantiated	27
Closed—other	4
Withdrawn	13
Referred to the OIG	7
Not scientific integrity	12

Source: OIG summary of EPA Scientific Integrity Program data. (EPA OIG table)

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

Note: These are preliminary data provided by the EPA’s Scientific Integrity Program and are subject to change.

### Scientific Misconduct Allegations Received and Investigated by the OIG

[EPA Order 3120.5](#) contains the Agency’s policy and procedures for addressing research misconduct, including the requirement for EPA employees to immediately report to the OIG any allegation of research misconduct that involves:

- Public health or safety being at risk.
- Agency resources or interests being threatened.
- Circumstances where research activities should be suspended.
- Reasonable indication of possible violations of civil or criminal law.
- Federal action being required to protect the interests of those involved in the investigation.
- A research entity’s belief that an inquiry or investigation may be made public prematurely, so that appropriate steps can be taken to safeguard evidence and protect the rights of those involved.
- Circumstances where the research community or public should be informed.

Additionally, EPA Manual 6500, *Functions and Activities of the Office of Inspector General: 1994 Edition*, states, “Each employee is responsible for promptly reporting indications of wrongdoing or irregularity to the OIG and for cooperating and providing assistance during any audit or investigation.” [Coordination procedures](#) between the scientific integrity official and the OIG state that upon receiving a research misconduct allegation, the scientific integrity official will refer the allegation to the OIG Hotline. Likewise, if the OIG receives an allegation of research misconduct through means other than the OIG Hotline, the allegation will be forwarded to the OIG Hotline, and OIG staff will contact the scientific integrity official to discuss the allegation, as appropriate. As noted above, the scientific integrity official and OIG staff also meet

every two weeks to discuss the status of cases, as appropriate, as well as other scientific integrity-related issues.

For the semiannual reporting period ending March 31, 2022, the OIG received seven complaints with allegations involving potential scientific misconduct from Agency employees, the scientific integrity official, and other sources. The OIG had 11 open investigations involving potential scientific misconduct during the reporting period. Two cases were opened during the reporting period, one of which was subsequently closed.

The OIG had no relevant results of investigations that it conducted or oversaw to report to the Agency for a determination of appropriate action.

## 1.6 Inspector General Congressional Testimony

On December 9, 2021, EPA Inspector General Sean W. O’Donnell testified before the U.S. Senate Committee on Homeland Security and Governmental Affairs at a hearing examining federal efforts to address perfluoroalkyl and polyfluoroalkyl substances, known as PFAS, contamination that centered on a July 2021 U.S. Department of Defense OIG Report No. [DODIG-2021-105](#), *Evaluation of the Department of Defense’s Actions to Control Contaminant Effects from Perfluoroalkyl and Polyfluoroalkyl Substances at Department of Defense Installations*. Inspector General O’Donnell appeared before the committee in his capacity as both EPA inspector general and Department of Defense acting inspector general.

Given his dual roles, Inspector General O’Donnell was uniquely suited to provide insight related to the Department of Defense OIG report, as well as the EPA’s role in leading federal efforts to address PFAS contamination and chemical safety. He testified that the EPA OIG had identified “[Ensuring the Safe Use of Chemicals](#)” as one of the top management challenges facing the EPA in FY 2022. The EPA OIG’s recent body of work included projects specifically focusing on PFAS, other chemicals of concern, and overarching processes related to chemical safety.

The inspector general noted that the recent EPA OIG work identified deficiencies related to chemical safety, including the EPA’s overall lack of capacity to conduct chemical risk evaluations in compliance with the Toxic Substances Control Act, drinking water health advisories that have not kept pace with emerging chemicals of concern, allegations regarding a loss of scientific integrity, challenges to the EPA’s ability to properly address the safety of chemicals within established rulemaking procedures, and issues with the EPA’s capability to provide timely and accurate communication about contaminants.

Inspector General O’Donnell also provided testimony related to whistleblower complaints on chemical safety and scientific integrity issues, including recent allegations that senior leadership inappropriately changed or removed the human health hazards for several chemicals—including one PFAS—from chemical assessments. The EPA OIG is examining some of these allegations in an ongoing project to determine the extent to which the EPA is using and complying with applicable standards during review and approval of new chemicals under the Toxic Substances Control Act.

## 1.7 Congressional and Legislative Activity

### ***Briefings, Requests, and Inquiries***

During this reporting period, the OIG provided 17 briefings to congressional members and staff on the OIG's oversight work. These briefings allowed the inspector general and OIG staff to better understand congressional perspectives, provide information about the OIG, and establish the foundation for an open dialogue. They also served as an opportunity for the OIG to highlight the need for increased oversight of the EPA and the CSB. Briefings included discussions regarding recent, ongoing, and future OIG work, including oversight of the EPA's strategic plans to address harmful algal blooms; the EPA's response to the drinking water lead contamination in Benton Harbor, Michigan; and the EPA's oversight of drinking water contamination at the Red Hill Underground Fuel Storage Facility in Honolulu. During this reporting period, the OIG received three congressional requests.

### ***Legislation and Regulations Reviewed***

Section 4(a) of the Inspector General Act requires the inspector general to review existing and proposed legislation and regulations relating to the programs and operations of the EPA and the CSB, as well as to make recommendations concerning their potential impact. We also review drafts of Office of Management and Budget circulars, memorandums, executive orders, program operations manuals, directives, and reorganizations. The primary bases for any recommendations and comments we make are the audit, evaluation, investigation, and legislative experiences of the OIG, as well as our participation on the Council of the Inspectors General on Integrity and Efficiency. During the semiannual reporting period ending March 31, 2022, we reviewed two proposed changes to legislation, regulations, policy, procedures, or other documents that could affect the EPA, the CSB, or the OIG. We provided recommendations or comments on proposed legislation related to whistleblower protections and investigations.

## SECTION 2:

# *Work Accomplished During the Semiannual Period*



## 2.1 Oversight Work

### Congressional Requests

Each time the OIG receives a request from Congress to undertake discretionary work, we must consider whether we have enough resources—people, time, and funds—to conduct our work in a timely fashion and whether undertaking the requested work would preclude our doing other crucial work. We must also consider the many OIG projects that are statutorily mandated. For every discretionary review the OIG decides to undertake, there will be others we cannot. We therefore must make difficult decisions about whether to initiate work requested by Congress. In the semiannual period ending March 31, 2022, we did not publish any reports based on congressionally requested work.

### Coronavirus Pandemic

#### Reports Related to the EPA’s Pandemic Responses

##### ***Total National Reported Clean Air Act Compliance-Monitoring Activities Decreased Slightly During Coronavirus Pandemic, but State Activities Varied Widely***

Report No. [22-E-0008](#), issued November 17, 2021

 Improving air quality

 Overseeing states implementing EPA programs; Maintaining operations during pandemic responses (from FY 2020–2021 EPA Management Challenges [report](#))

The coronavirus pandemic marginally impacted the total number of nationwide compliance-monitoring activities at facilities that emit air pollution, but states and territories reported changes in compliance-monitoring activities at high-emitting sources, ranging from an 88-percent decrease to a 234-percent increase in FY 2020. Substantially lower levels of compliance monitoring increase the risk that noncompliance will go undetected at facilities. State and local agencies also shifted some types of activities from on-site to off-site, in accordance with EPA guidance issued in July 2020. However, the EPA has not assessed the impact of off-site activities to ensure that they comply with the Clean Air Act Monitoring Strategy.

<b>Recommendations for corrective action issued to the assistant administrator for Enforcement and Compliance Assurance</b>	
1	In coordination with the EPA regional offices, evaluate the needs of the state and local agencies in states and territories that had significant declines, as determined by the EPA, in their total compliance-monitoring activities for fiscal year 2020 to determine whether technical assistance is needed and provide it as appropriate.
2	Assess a portion of off-site full-compliance evaluations reported by state and local agencies during the coronavirus pandemic to determine whether they meet the requirements of a full-compliance evaluation.
3	After assessing a portion of the off-site full-compliance evaluations reported by state and local agencies during the coronavirus pandemic, determine whether additional guidance on what constitutes an off-site full-compliance evaluation, the types of facilities where an off-site full-compliance evaluation is appropriate, and when a remote visual component is necessary. If such a determination is made, issue updated guidance on off-site full-compliance evaluations.
4	Determine and document the conditions or parameters under which the use of remote video to conduct off-site partial compliance evaluations is feasible from a legal, technical, and programmatic perspective.
5	Finalize the Remote Video Partial Compliance Evaluation workgroup’s standard operating procedures.
6	Determine whether and how remote video can be used in conjunction with a document review to qualify as a full-compliance evaluation for purposes of the <i>Clean Air Act Stationary Source Compliance Monitoring Strategy</i> and provide instruction to state and local agencies.

## Authorized State Hazardous Waste Program Inspections and Operations Were Impacted During Coronavirus Pandemic

Report No. [22-E-0009](#), issued December 1, 2021

 Partnering with states and other stakeholders

 Maintaining operations during pandemic responses (from FY 2020–2021 EPA Management Challenges [report](#))

The number of inspections from March 2020 through February 2021 for Resource Conservation and Recovery Act treatment, storage, and disposal facilities decreased by 34 percent and for large-quantity generators decreased by 47 percent when compared to the prior year. The number of violations found per inspection also decreased. Decreases in inspections during the coronavirus pandemic may have been due to remote work and travel restrictions. These inspections provide a deterrent effect that protects human health and the environment.



EPA facility inspection. (EPA photo)

### **Recommendations for corrective action issued to assistant administrator for Land and Emergency Management**

- 1 Assist authorized states in developing and implementing plans that ensure that states are able to maintain operations in the event of a pandemic or other disaster.
- 2 Work with EPA regions to identify limitations, such as issues with the Cross-Media Electronic Reporting Rule, on virtual work by authorized state programs and address the issues through modification of EPA processes, information systems, or updated guidance.

### **Recommendations for corrective action issued to assistant administrator for Enforcement and Compliance Assurance**

- 3 Review Resource Conservation and Recovery Act information system inspection data entered during the coronavirus pandemic to determine the extent off-site compliance-monitoring activities were incorrectly counted as inspections and correct the inspection data in the system as needed.
- 4 Work with all EPA regions to determine why the rate of violations per inspection was reduced during the coronavirus pandemic and the inspection rate for large-quantity generators was below historical levels from October 2020 through February 2021.
- 5 Develop policies that define inspection requirements and flexibilities to optimize the capabilities of authorized state programs in future large-scale pandemic or disaster events. These should include mechanisms, consistent with EPA guidance documents, that allow maintenance of normal Resource Conservation and Recovery Act inspection rates while ensuring the safety of enforcement staff.

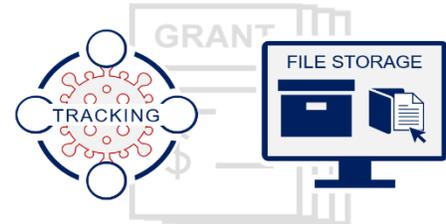
## ***EPA Should Consistently Track Coronavirus Pandemic-Related Grant Flexibilities and Implement Plan for Electronic Grant File Storage***

Report No. [22-P-0018](#), issued February 22, 2022

 *Operating efficiently and effectively*

 *Managing infrastructure funding and business operations*

Because of inconsistent tracking by EPA program offices and regions, the Agency does not know the full extent to which program offices and regions have implemented grant flexibilities and exceptions permitted by the Office of Management and Budget due to the coronavirus pandemic. This lack of agencywide tracking hindered the Agency’s ability to assess how the pandemic impacted the grant recipients’ ability to accomplish its program mission. Additionally, the EPA does not have an official agencywide electronic grant file storage system, which increases the risk of files being lost or inaccessible.



Source: EPA OIG image.

<b><i>Recommendations for corrective action issued to assistant administrator for Mission Support</i></b>	
1	Develop a standard operating procedure that instructs program offices and regions on tracking and documenting grant flexibilities and exceptions, and their impacts, due to unanticipated events in order to assure consistency in the information needed to manage grants.
2	Develop a plan to implement, by December 2022, a uniform electronic record-keeping system for grants to meet the Office of Management and Budget direction in M-19-21, <i>Transition to Electronic Records</i> , that all federal records must be created, retained, and managed in electronic formats with appropriate metadata.
3	Direct program offices and regions to use a uniform official electronic file system that would allow consistency in agencywide access and storage of electronic grant files.

### **Investigations Related to Pandemic**

The Office of Investigations opened a number of cases to investigate allegations of fraud related to the coronavirus pandemic. Allegations investigated included schemes to defraud Americans through the misuse of the EPA logo or seal and products that failed to perform as advertised. One pandemic-related investigation was closed during the semiannual reporting period, and the allegation was supported.

### **OIG Transparency Efforts Related to Pandemic**

#### ***Webpage: EPA OIG’s Response to the COVID-19 Pandemic***

[Launched](#) May 2020, continually updated

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

#### ***COVID-19 Pandemic Report: Summary of Oversight Activities as of November 2021***

[Updated](#) November 2021

Our final *EPA OIG’s Response to the COVID-19 Pandemic* summary report was issued in November 2021. However, relevant oversight work continues. The OIG will complete and continue to initiate audits, evaluations, and investigations related to the impact of the coronavirus pandemic on the EPA and the CSB. We will examine and identify how the pandemic has impacted Agency programs and operations, as

well as potential misconduct and criminal activity. Subjects we have reviewed or may examine include the EPA’s responses to emergency incidents, such as hurricanes and wildfires; releases of hazardous substances; air quality enforcement; and misconduct and criminal activity. We continue to coordinate with other federal OIGs, the Pandemic Response Accountability Committee under the Council of the Inspectors General on Integrity and Efficiency, and the U.S. Government Accountability Office.

## Human Health and Environmental Issues

### ***EPA's Title V Program Needs to Address Ongoing Fee Issues and Improve Oversight***

Report No. [22-E-0017](#), issued January 12, 2022



*Improving air quality*



*Mitigating the causes and adapting to the impacts of climate change*

EPA regions generally met their goal of conducting one Title V program evaluation per year. However, the EPA noted concerns about the decline of Title V program revenue and the use of non-Title V revenue to fund Title V programs. The guidance the EPA issued to the regions in 2018 regarding conducting fee evaluations was discretionary and did not clarify when to conduct fee evaluations or establish a minimum standard of review. Insufficient and misused Title V fees may lead to unsustainable Title V programs and hinder the EPA's ability to comply with Clean Air Act regulations.



Source: EPA OIG image.

#### ***Recommendations for corrective action issued to the assistant administrator for Air and Radiation***

1	Coordinate with EPA regions to provide recurring training on Clean Air Act Title V fee laws and regulations to permitting agencies.
2	In collaboration with EPA regions, develop and implement a plan to address declining Clean Air Act Title V revenues.
3	Update the EPA's guidance documents to require regions to establish time frames for permitting authorities to complete corrective actions in program and fee evaluation reports and clear, escalating consequences if timely corrective actions are not completed.
4	Update the Clean Air Act Title V guidance documents to establish criteria for when regions must conduct Title V fee evaluations and require a minimum standard of review for fee evaluations.
5	Provide training to EPA regional staff on the updated Clean Air Act Title V fee guidance and how to conduct fee evaluations.
6	Collaborate with regional staff to identify and make available the regional resources and expertise necessary to conduct fee evaluations.

## ***The EPA Needs to Develop a Strategy to Complete Overdue Residual Risk and Technology Reviews and to Meet the Statutory Deadlines for Upcoming Reviews***

Report No. [22-E-0026](#), issued March 30, 2022

 *Improving air quality*

 *Integrating and leading environmental justice, including communicating risks*

The EPA has not conducted all the residual risk and technology reviews mandated by the Clean Air Act. These reviews are used, as needed, to revise standards that limit air toxics emissions. As of November 1, 2021, 93 of the 169 industrial sources subject to the statutory requirement had overdue reviews. The EPA has not conducted a workforce analysis to determine the level of staff and resources needed to conduct the required reviews. Air toxics emitted from industrial sources with overdue reviews can cause cancer and other serious health conditions. Overdue reviews may also disproportionately impact communities with environmental justice concerns, as these communities are more likely to be sited near industrial facilities or other pollution sources.

### ***Recommendations for corrective action issued to the assistant administrator for Air and Radiation***

- |   |   |
|---|---|
| 1 | Perform a workforce analysis to determine the staff and resources needed to meet the statutory deadlines for residual risk and technology reviews, initial technology reviews, and recurring eight-year technology reviews, as well as to complete any such reviews that are overdue.   |
| 2 | Develop and implement a strategy to conduct (a) residual risk and technology reviews and recurring technology reviews by the applicable statutory deadlines and (b) any overdue residual risk and technology reviews and recurring technology reviews in as timely a manner as practicable. The strategy should take into account the Agency's environmental justice responsibilities under Executive Order 12898 and other applicable EPA and executive branch policies, procedures, and directives. |

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

Report No. [22-P-0033](#), issued March 31, 2022 

 *Operating effectively and efficiently; Cleaning up and revitalizing land*

 *Managing infrastructure funding and business operations*

The Office of Land and Emergency Management did not fully complete the agreed-to corrective actions for five recommendations from OIG Report No. [17-P-0368](#), *Improved Management of the Brownfields Revolving Loan Program Is Required to Maximize Cleanups*. As a result, the Agency is unable to determine whether an estimated \$46.6 million of program income under closed cooperative agreements was used timely and for the purposes authorized under the closeout agreements established to govern the use of that program income. In addition, the Agency is unable to determine whether actions are needed to address noncompliance with closeout agreement terms and conditions.

<b>Recommendations for corrective action issued to the assistant administrator for Land and Emergency Management</b>	
1	Develop a policy and implement procedures to reduce the balances of available program income and establish a time frame for recipients to use or return the funds to the EPA.
2	Implement a method for tracking program income and compliance with post-closeout reporting requirements.
3	Expand existing guidance to include the requirements and method for the post-closeout tracking of program income and annual reports.
4	Provide training to regional Brownfields Revolving Loan Fund staff and management on the post-closeout tracking and monitoring requirements.
5	Expand existing guidance to include a deadline for post-closeout annual report submission.
6	Assess whether any of the \$46.6 million of program income under closeout agreements should be returned to the government.

## Business Practices and Accountability

### ***EPA Has Not Performed Agencywide Risk Assessments, Increasing the Risk of Fraud, Waste, Abuse, and Mismanagement***

Report No. [22-E-0011](#), issued December 15, 2021

 *Compliance with the law; Operating efficiently and effectively*

 *Managing infrastructure funding and business operations*

The Office of the Chief Financial Officer is responsible for implementing Office of Management and Budget Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*, which requires federal agencies to integrate internal control activities under the umbrella of an enterprise risk-management program through a risk-assessment process. However, the Office of the Chief Financial Officer has not developed or implemented such a process, which would identify high-priority risks that cut across individual Agency programs and fully engage executive officials in entity-level risk-assessment activities. A risk-assessment process would also ensure that resources received through annual and supplemental appropriations are strategically targeted. In addition, the Office of the Chief Financial Officer has not updated its financial-management processes, policies, and procedures to identify and address risks at the agencywide entity level.

#### ***Recommendations for corrective action issued to the chief financial officer***

- 1 Improve the Agency's strategy for implementing enterprise risk management by incorporating and communicating the executive-official engagement needed in risk activities to achieve full compliance with Office of Management and Budget Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*.
- 2 Establish Agency policies and procedures—including updates to Resource Management Directives System 2520, *Administrative Control of Appropriated and Other Funds*; EPA Order 1000.24, *Management's Responsibility for Internal Controls*; and EPA Delegation 1-16, *Agency CFO-Accounting, Budgeting, and Other Financial Management Activities*—to comply with Office of Management and Budget Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*.

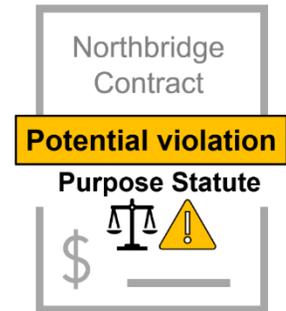
## The EPA Did Not Follow Agency Policies in Managing the Northbridge Contract and Potentially Violated Appropriations Law

Report No. [22-E-0027](#), issued March 31, 2022

 Operating efficiently and effectively

 Managing infrastructure funding and business operations

In December 2015, the EPA awarded a contract to The Northbridge Group Inc. to provide support services to states for their municipal drinking water and wastewater programs. While the EPA paid for work conducted in Region 9 under the Northbridge contract, EPA staff did not obtain proper approvals when paying the invoices. In addition, the EPA used over \$1.1 million to interchangeably pay invoices for other states, which made it difficult to determine whether funds were properly spent. The Agency also did not follow multiple appropriation funding policies when allocating \$6.8 million for the entire contract. While we confirmed that Northbridge provided acceptable deliverables for its work in Region 9, the EPA did not follow established acquisition guidance to review and track the completion of these deliverables.



Source: EPA OIG image.

<b>Recommendations for corrective action issued to the assistant administrators for Water and Mission Support</b>	
1	In conjunction with the chief financial officer and general counsel, assess whether and to what extent EPA personnel failed to comply with 31 U.S.C. §§ 1301(a) and 1341(a)(1)(A) in funding Northbridge activities performed pursuant to EPA Contract EP-C-16-001; provide the results of this assessment, including the relevant invoice numbers and dollar amounts for any violations identified, to the OIG; and take all appropriate corrective actions regarding violations, if any.
2	Annually train contracting officers, contracting officer representatives, and work assignment contracting officer representatives and maintain documentation of their completion of training on requirements applicable to funding contract activity using multiple appropriations, including requirements found in appropriations law; the <i>Federal Acquisition Regulation</i> ; the <i>EPA Administrative Control of Appropriated Funds</i> , Release 3.2, known as the <i>2008 Funds Control Manual</i> ; and the <i>EPA Acquisition Guide</i> .
3	Establish internal controls to ensure the enforcement of segregation of duties between the contracting officer, the contracting officer representative, and the work assignment contracting officer representative and the proper review and tracking of the completion of contractor deliverables.

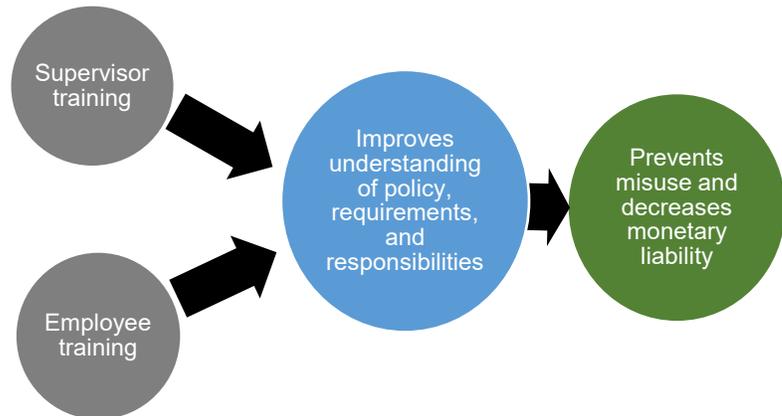
## EPA Needs to Complete Implementation of Religious Compensatory Time Training for Supervisors and Employees

Report No. [22-P-0019](#), issued March 7, 2022 

 Operating efficiently and effectively

 Managing infrastructure funding and business operations

We found that the EPA’s certified corrective action for a recommendation in OIG Report No. 16-P-0333, *Enhanced Controls Needed to Prevent Further Abuse of Religious Compensatory Time*, issued September 27, 2016, did not, in fact, fully implement the recommendation to which the Agency had agreed. Specifically, training on Religious Compensatory Time was provided to the EPA’s Human Resources community, but not to all employees who use it or all supervisors who approve such time. Without proper training, employees and supervisors may not understand the policy, requirements, and responsibilities regarding the use and approval of Religious Compensatory Time, which could result in misuse or abuse and create a monetary liability for the Agency.



Training the Agency’s supervisors and employees on Religious Compensatory Time regulations and policy would prevent misuse and decrease monetary liability. (EPA OIG image)

**Recommendations for corrective action issued to the assistant administrator for Mission Support**

- |   |   |
|---|---|
| 1 | Require the EPA’s Office of Human Resources to train all employees and supervisors who earn, use, or approve Religious Compensatory Time on the U.S. Office of Personnel Management’s current regulatory requirements for, and the EPA’s current policy and procedures related to, Religious Compensatory Time. |
|---|---|

## EPA Generally Adheres to Information Technology Audit Follow-Up Processes, but Management Oversight Should Be Improved

Report No. [22-P-0010](#), issued December 8, 2021 



Operating efficiently and effectively



Enhancing information technology security; Complying with key internal control requirements (data quality; policies and procedures) (from FY 2020–2021 EPA Management Challenges [report](#))

While the EPA completed 13 corrective actions for cybersecurity audit recommendations in the OIG reports we reviewed, the Agency inaccurately reported its timely completion for one corrective action and lacked management oversight to effectively resolve identified weaknesses in two other corrective actions. Specifically, one unresolved weakness related to the EPA being unable to verify the certification and preservation of documentation to support information technology contractors' compliance with Agency training requirements. For the other unresolved weakness, the Agency failed to install security patches for its Pesticide Registration Information System production database in accordance with federal and Agency information security directives.



The EPA completed the 13 corrective actions we reviewed as part of this audit; however, discrepancies related to a lack of management oversight were found in three of the 13 corrective actions. (EPA OIG image)

### Recommendations for corrective action issued to the assistant administrator for Chemical Safety and Pollution Prevention

- 1 Update the Agency's audit tracking system with the correct completion dates and reasons for the delays for corrective actions related to Recommendation 4 of EPA OIG Report Number 19-P-0195, *Pesticide Registration Fee, Vulnerability Mitigation and Database Security Controls for EPA's FIFRA and PRIA Systems Need Improvement*, issued June 21, 2019, as required by EPA Manual 2750, *Audit Management Procedures*.
- 2 Instruct program managers that they must validate that corrective actions are completed before closing them in the Agency's audit tracking system.

### Recommendation for corrective action issued to the assistant administrator for Mission Support

- 3 Develop and implement a process to store certifications collected for annual role-based training requirements in a centralized, properly restricted location.

### Recommendation for corrective action issued to the assistant administrator for Chemical Safety and Pollution Prevention

- 4 Implement controls to comply with federally and Agency-required time frames to install patches to correct identified vulnerabilities in the Pesticide Registration Information System application.

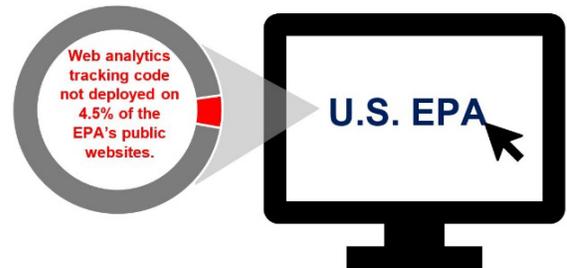
## EPA Established a Web Management Program, but Improvements Are Needed in Deploying Web Analytics

Report No. [22-P-0013](#), issued December 20, 2021

 *Operating efficiently and effectively*

 *Integrating and leading environmental justice, including communicating risks*

The EPA has not deployed the required web analytics tracking code, which is used to capture web traffic and develop metrics, for 14 of its 308 public websites that provide essential environmental information to communities, which is required by Office of Management and Budget and Agency procedures. The Agency also has not identified a responsible office for maintaining a list of all EPA public websites or established a process to validate that the required tracking code is deployed on all public websites. The lack of web analytics on the EPA’s public websites could result in the loss of valuable web traffic metrics necessary to improve the communication of vital EPA environmental data to the public.



Percentage of the EPA's public websites without the required web analytics tracking code. (EPA OIG image)

### **Recommendations for corrective action issued to the assistant administrator for Mission Support**

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|---|--|
| 1 | Identify a single responsible office to create and maintain a list of all of the EPA’s public websites.  |
| 2 | Develop and implement a process, including identifying a responsible office, to periodically validate that the required General Services Administration Data Analytics Program tracking code is deployed on all public websites. |

## ***EPA’s Fiscal Years 2021 and 2020 (Restated) Consolidated Financial Statements***

Report No. [22-F-0007](#), issued November 15, 2021 

 *Operating efficiently and effectively*

 *Fulfilling mandated reporting requirements*

We rendered an unmodified opinion on the EPA’s consolidated financial statements for fiscal years 2021 and 2020 (restated), meaning they were fairly presented and free of material misstatement. We noted the following instance of noncompliance with laws and regulations: the EPA did not comply with Office of Management and Budget Circular A-136 form and content requirements for the balance sheet. We also noted the following significant deficiencies:

- The EPA did not reconcile cash differences with the U.S. Department of the Treasury.
- The EPA did not recognize revenue for the Water Infrastructure Finance and Innovation Act of 2014 fee fund expenses.
- The accounts receivable source documentation was not provided in a timely manner by EPA regions.
- The Office of the Chief Financial Officer needs to conduct periodic reviews of users’ accounts within the EPA’s Contract Payment System.

<b><i>Recommendations for corrective action issued to the chief financial officer</i></b>	
1	Timely reconcile EPA cash differences with the U.S. Department of the Treasury.
2	Update the Water Infrastructure Finance and Innovation Act accounting model to properly recognize earned revenue and unearned revenue as fee fund expenses are incurred.
3	Reclassify unearned revenue to earned revenue for Water Infrastructure Finance and Innovation Act fee fund expenses incurred during fiscal years 2021 and 2020.
<b><i>Recommendations for corrective action issued to the assistant administrator for Enforcement and Compliance Assurance</i></b>	
4	Enforce the existing policies and procedures, which includes forwarding accounts receivable source documents to the Cincinnati Finance Center, in accordance with the time frame provided in the applicable resource management directives.
5	Implement a system that tracks the dates when accounts receivable source documents need to be submitted and are submitted by the Office of Enforcement and Compliance Assurance to the Cincinnati Finance Center.
<b><i>Recommendations for corrective action issued to the chief financial officer</i></b>	
6	Record the three receivables totaling approximately \$8.1 million in the fiscal year 2021 financial statements.
7	Complete the review of user accounts within the Contract Payment System as outlined in the Office of the Chief Financial Officer <i>User Access Control Management Plan</i> by the planned milestone. If all the activities are not completed by that date, the Office of the Chief Financial Officer should create a Plan of Action and Milestones within the Agency Information Security Repository in accordance with the requirements described in CIO 2150-P-04.2, <i>Information Security – Security Assessment and Authorization Procedures</i> .
8	Update the fiscal year 2021 financial statements to comply with Office of Management and Budget’s Circular A-136, specifically, the balance sheet line items.

## EPA's Fiscal Year 2020 Fourth-Quarter Compliance with the Digital Accountability and Transparency Act of 2014

Report No. [22-P-0001](#), issued November 8, 2021 

 *Compliance with the law; Operating efficiently and effectively*

 *Complying with key internal control requirements (data quality); Fulfilling mandated reporting requirements (from FY 2020–2021 EPA Management Challenges [report](#))*

The EPA substantially complied with the requirements of the Digital Accountability and Transparency Act of 2014 and submitted financial and award data to the Department of the Treasury's Digital Accountability and Transparency Act Broker on time. While the EPA's fiscal year 2020 fourth-quarter financial and award data submissions were of "higher" quality, the EPA had not fully implemented the data standards established by the Office of Management and Budget and the Department of the Treasury.

<b>Recommendations for corrective action issued to the assistant administrator for Mission Support</b>	
1	Update policies and procedures to require that <i>Awardee/Recipient Legal Entity Name</i> and <i>Legal Entity Address</i> data elements match SAM.gov at the time of the award and any award modifications for all contracts and grants. At the time of any award modification, update the Agency's contracts or grants management system and the Federal Procurement Data System with any changes to these data elements.
2	Update policies and procedures to require that <i>Award Descriptions</i> be written in plain English and that <i>Award Descriptions</i> for modifications explain the purpose of the contract, not merely the purpose of the modification.
3	Update the EPA's grants management system to align with the data standards of the Digital Accountability and Transparency Act of 2014, including all parts of data elements reported therein, and to allow input only of the acceptable values outlined for each data element in <i>DATA Act Information Model Schema, Reporting Submission Specification</i> .
4	Update the <i>Catalog of Federal Domestic Assistance Titles</i> on an annual basis, as required in <i>DATA Act Information Model Schema, Practices and Procedures</i> , Appendix F, "Update Cadence for Data Sources."
5	Provide training to improve consistency of data entry for all data elements, particularly <i>Primary Place of Performance Address</i> and <i>Award Description</i> .
6	Include all categories for the <i>Non-Federal Funding Amount</i> data element—including the Recipient, State, Local, and Other Contributions categories—in the EPA's grants management system.

## ***EPA’s Fiscal Years 2020 and 2019 (Restated) Financial Statements for the Pesticides Reregistration and Expedited Processing Fund***

Report No. [22-F-0012](#), issued December 21, 2021 

 *Operating efficiently and effectively*

 *Managing infrastructure funding and business operations*

We rendered an unmodified opinion on the EPA’s FYs 2020 and 2019 (restated) Federal Insecticide, Fungicide, and Rodenticide Act Fund financial statements, meaning that the statements were fairly presented and free of material misstatement. During our analysis of the draft financial statements, we noted the following material weakness: the EPA materially misstated the fund’s income and expenses from other appropriations. The EPA corrected the calculation in its final financial statements. We noted the following significant deficiency: the EPA needs to improve its financial statement preparation process.



Pesticide sprayers are used to control weeds and insects in field crops. (EPA photo)

### ***Recommendations for corrective action issued to the chief financial officer***

- |   |  |
|---|--|
| 1 | Correct the calculation in the Federal Insecticide, Fungicide, and Rodenticide Act 20-03 on-top adjustment to accurately capture the amounts for footnote 10, “Income and Expenses from Other Appropriations.”   |
| 2 | Document the control activities and procedures for calculating the income and expense amounts for footnote 10, “Income and Expenses from Other Appropriations.”  |
| 3 | Develop a plan to strengthen and improve the preparation and management review of the Federal Insecticide, Fungicide, and Rodenticide Act Fund financial statements and adjustments entered into the accounting system so that errors and misstatements are detected and corrected in a timely manner. |

## ***EPA’s Fiscal Years 2020 and 2019 Financial Statements for the Pesticide Registration Fund***

Report No. [22-F-0014](#), issued December 21, 2021 

 *Operating efficiently and effectively*

 *Managing infrastructure funding and business operations*

We rendered an unmodified opinion on the EPA’s fiscal years 2020 and 2019 Pesticide Registration Fund financial statements, meaning that the statements were fairly presented and free of material misstatement. During our analysis of the draft financial statements, we noted the following material weakness: the EPA materially misstated the PRIA income and expenses from other appropriations. The EPA corrected the calculation in its final financial statements. We noted the following significant deficiency: the EPA needs to improve its financial statement preparation process.

<b><i>Recommendations for corrective action issued to the chief financial officer</i></b>	
1	Correct the calculation in the Pesticide Registration Improvement Act 20-04 on-top adjustment to accurately capture the amounts for footnote 10, “Income and Expenses from Other Appropriations.”
2	Document the control activities and procedures for calculating the income and expense amounts for footnote 10, “Income and Expenses from Other Appropriations.”
3	Develop a plan to strengthen and improve the preparation and management review of the Pesticide Registration Improvement Act Fund financial statements and adjustments entered into the accounting system so that errors and misstatements are detected and corrected in a timely manner.

## EPA’s Fiscal Years 2020 and 2019 Hazardous Waste Electronic Manifest System Fund Financial Statements

Report No. [22-F-0015](#), issued December 29, 2021 

 *Operating efficiently and effectively*

 *Managing infrastructure funding and business operations*

We rendered a qualified opinion on the EPA’s FYs 2020 and 2019 Hazardous Waste Electronic Manifest System Fund financial statements, meaning that, except for material differences in accounts receivable and earned revenue, the FY 2020 financial statements were fairly presented. We noted the



Hazardous Waste Generation



Hazardous Waste Transportation



Hazardous Waste Disposal

The EPA collects user fees to cover the costs of operating the Hazardous Waste Electronic Manifest System, which tracks off-site shipments of hazardous waste from their points of generation to their ultimate destinations. (EPA photos)

following material weaknesses: the EPA continued to make errors in its financial statement preparation process and does not have adequate internal control over accounts receivable and earned revenue. We also noted the following significant deficiency: the EPA misstated its appropriated balances.

### Recommendations for corrective action issued to the chief financial officer

- |   |  |
|---|--|
| 1 | In coordination with the assistant administrator for Land and Emergency Management, enhance internal controls over accounting for expenses recorded under fund codes so that appropriation balances are accurate. Specifically, the EPA needs to implement preventative controls, so fund expenses are properly coded when processed, and implement detective controls at the fund level to ensure fee-based expenses and appropriations-based expenses are properly segregated, reconciled, and recorded in the general ledger. |
| 2 | Correct the expenses recorded in excess of appropriated balances.  |

## ***The EPA Lacks Documented Procedures for Detecting and Removing Unapproved Software on the Agency’s Network***

Report No. [22-E-0028](#), issued March 30, 2021

 *Compliance with the law; Operating effectively and efficiently*

 *Protecting information technology and systems against cyberthreats*

We found that the EPA achieved a maturity level of Level 3 (Consistently Implemented) for the five security functions and nine domains outlined in the *FY 2021 Inspector General Federal Information Security Modernization Act of 2014 (FISMA) Reporting Metrics*. This means that the EPA consistently implemented its information security policies and procedures, but quantitative and qualitative effectiveness measures are lacking. We also identified that the EPA has deficiencies in documenting software management procedures for detecting and removing nonbase software, which is software that is not part of the standard Agency package. The Agency has developed a software triage team that meets regularly to discuss unapproved software found on the EPA’s network.

<b>Recommendations for corrective action issued to the assistant administrator of Mission Support</b>	
1	Develop and document procedures for detecting and removing unapproved software on the Agency’s network, to include time frames for removal, risk classifications, and identification of software collecting privacy data.
2	Develop and provide training on the Agency’s processes for detecting and removing unapproved software to users with privileges to install software on the EPA’s network.

## **Hotline Contacts**

### **Report Initiated via the OIG Hotline**

#### ***Hotline: EPA Is Taking Steps to Update Its Federal Radiation Guidance***

Report No. [22-E-0016](#), issued January 6, 2022

 *Operating efficiently and effectively*

 *Safeguarding scientific integrity*

The OIG Hotline received a complaint alleging that the EPA is not following the best-available science regarding low-dose radiation because it uses the linear no-threshold model to inform its radiation guidance. Our review, however, found that the EPA updates its radiation guidance to incorporate new scientific data in accordance with its strategic plans and annual priority goals. In addition, the EPA’s use of the linear no-threshold model for radiation guidance is based on findings and recommendations by national and international authoritative bodies. We issued no recommendations.

The EPA bases its radiation guidance on the *linear no-threshold model*, which assumes that ionizing radiation is always harmful and that there is no threshold amount below which radiation exposure is safe.

## U.S. Chemical Safety and Hazard Investigation Board

### ***Contractor-Produced Report: U.S. Chemical Safety and Hazard Investigation Board Independent Auditor’s Report on Compliance with the Digital Accountability and Transparency Act of 2014 Submission Requirements for Fiscal Year 2021***

Report No. [22-P-0002](#), issued November 8, 2021 

An OIG contractor, Allmond & Company, found that the CSB’s fiscal year 2020 third-quarter financial and award data submitted under the Digital Accountability and Transparency Act of 2014 were of “excellent” quality. In addition, Allmond & Company found that the CSB complied with the Act’s reporting requirements of completeness and timeliness, and its internal control over the Act’s submission were effective. No recommendations were issued to the CSB.

### ***Contractor-Produced Report: U.S. Chemical Safety and Hazard Investigation Board Fiscal Years 2021 and 2020 Financial Statement Audit***

Report No. [22-F-0005](#), issued November 15, 2021 

An OIG contractor, Allmond & Company, rendered an unmodified opinion on the CSB’s financial statements for FYs 2021 and 2020, meaning that the statements were fairly presented and free of material misstatements. Allmond & Company did not identify any instances of noncompliance with applicable laws, regulations, contracts, and grant agreements or deficiencies in internal control over financial reporting that would be considered a material weakness. There were no recommendations issued to the CSB.

### ***U.S. Chemical Safety and Hazard Investigation Board's Compliance in Fiscal Year 2021 with Improper Payments Legislation and Guidance***

Report No. [22-E-0020](#), issued March 15, 2022

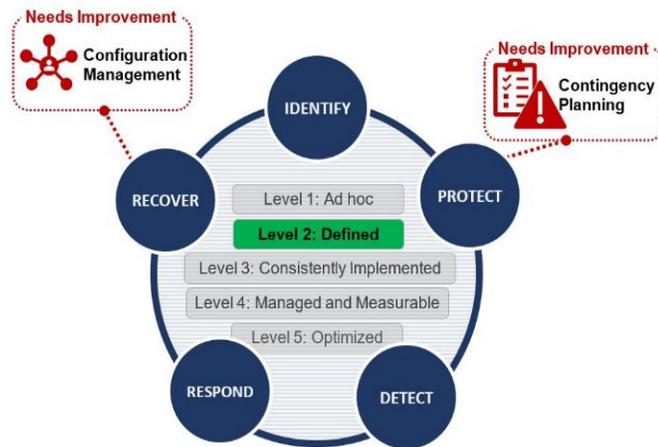
We evaluated and found the CSB FY 2021 fully compliant with improper payment legislation and guidance. In addition, the CSB had not noted any programs that were susceptible to significant improper payments. The CSB made approximately \$7.2 million in payments during the fiscal year that were subject to improper payment requirements and reported improper payments totaling approximately \$345. We did not issue any recommendations to the CSB.

### Contractor-Produced Report: CSB Is at Increased Risk of Losing Significant Data and Is Vulnerable to Exploitation

Report No. [22-E-0025](#), issued March 29, 2022 

SB & Company assessed the effectiveness of the CSB’s information security program at “Level 2, Defined,” which means its policies, procedures, and strategies for its information security program are formalized and that its strategies are documented but not consistently implemented. SB & Company also found that the CSB does not have a Vulnerability Disclosure Policy to protect its public website, which increases the risk that vulnerabilities identified by external stakeholders are not being reported in a timely manner. SB & Company also reported a finding previously communicated by the OIG in Report No. 21-E-0071, *CSB’s Information Security Program Is Not Consistently Implemented*;

*Improvements Are Needed to Address Four Weaknesses*, that related to the CSB’s discontinuation of off-site storage of tape backups during the coronavirus pandemic, which could lead to data being permanently lost after an incident.



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

<b>Recommendations for corrective action issued to the CSB chairperson</b>	
1	Develop and deploy a Vulnerability Disclosure Policy to formalize security feedback and to comply with Office and Management and Budget M-20-32 and U.S. Department of Homeland Security Binding Operational Directive 20-01.
2	Immediately restore off-site storage of backup tapes and implement a strategy that will ensure that the Agency consistently stores backups of its systems at an off-site location. Additionally, explore alternative methods of off-site backup that can be performed automatically and do not require physical intervention by CSB personnel, such as storing backups in the cloud.

## 2.2 Investigative Work

### Significant Investigations

#### ***EPA Employee Arrested for Child Pornography***

On March 29, 2022, an EPA GS-13 employee was arrested and charged with one count of possession of child pornography in the U.S. District Court, District of New Jersey.<sup>1</sup> The EPA employee allegedly accessed child pornography on an EPA computer using a web browser that was not authorized to be installed on EPA computers. If convicted, the employee faces a maximum term of 20 years in prison and a \$250,000 fine.

*This investigation was conducted jointly with the Department of Homeland Security’s Homeland Security Investigations.*

#### ***Individuals Sentenced for Conspiracy to Defraud Companies***

On December 2, 2021, three individuals were sentenced in the U.S. District Court, Southern District of Florida, for their roles in a conspiracy to defraud companies by issuing worthless bonds to insure large-scale construction projects. One individual of Boca Raton, Florida, was sentenced to 72 months in prison; one individual of Saratoga Springs, New York, was sentenced to 46 months in prison; and one individual of Las Vegas was sentenced to 24 months in prison. On November 16, 2021, one additional individual of Rancho Mirage, California, was sentenced to 54 months in prison. Each defendant was also sentenced to three years of supervised release, ordered to pay over \$2.6 million in restitution to victims of the fraud, and ordered to forfeit \$1,242,417. From approximately March through December 2015, the defendants unlawfully enriched themselves by issuing various performance and payment bonds, a type of insurance required on major construction contracts, from companies that were the beneficiaries of both private and federal government contractors. During the course of the fraud, one of the defendants, acting as a so-called “individual surety,” pledged over \$30 million in assets to companies working on large-scale infrastructure and other construction projects, including EPA projects. There were no such assets—only worthless securities that the defendants referred to as “gold certificates.”

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

#### ***Kentucky Businessman Sentenced for Wire Fraud***

On December 13, 2021, a Lexington, Kentucky, businessman was sentenced to six months in federal prison, six months of home detention, and three years of supervised release by the U.S. District Court, Eastern District of Kentucky, for wire fraud and conspiracy to commit wire fraud. According to the individual’s plea agreement, from December 2017 through May 2019, the individual submitted false reports to the EPA to justify payments totaling \$100,000 from an EPA research grant. Also, according to the individual’s plea agreement, prior false submissions by the individual to the U.S. Department of Energy resulted in a loss of federal research grant funding totaling more than \$1 million.

*This investigation was conducted jointly with the Department of Energy OIG and Department of Defense OIG Defense Criminal Investigative Service.*

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<sup>1</sup> GS stands for General Schedule.

### ***Former Tribal Employee Sentenced for Bank Fraud***

On October 12, 2021, a former employee of the Table Bluff Wiyot Tribe was sentenced to 21 months in prison, followed by three years of supervised release, and ordered to pay approximately \$95,000 in restitution to the tribe after pleading guilty in federal court to six counts of bank fraud. From 2013 through 2015, the former employee embezzled more than \$100,000 of tribe funds to pay off personal credit cards, pay utilities, and purchase rodeo equipment. The former employee was the tribe's finance officer and had full access to the accounts and federal grant money provided to the tribe. During the relevant period, the tribe received federal grant monies from the EPA, the U.S. Department of the Interior, and the U.S. Department of Housing and Urban Development.

*This investigation was conducted jointly with the Department of the Interior OIG and Department of Housing and Urban Development OIG.*

## **Other Investigation of Note**

### ***Alleged Inappropriate Communication with Defendant in Enforcement Action***

An EPA Schedule C employee allegedly violated a Department of Justice confidentiality agreement by providing sensitive information to a municipal defendant in an EPA enforcement case. EPA staff interviewed could not identify any incidents where sensitive enforcement information was disclosed to the defendant. The employee admitted to having some direct communications with the defendant's consultant but claimed to defer all substantive case inquiries to the assigned Department of Justice attorney. The investigation confirmed that the employee would often notify the Department of Justice attorney of these conversations via email. The employee's direct talks with the consultant did not violate the applicable confidentiality agreement or Agency enforcement guidance on communications with outside parties. The investigation did not substantiate the allegation.

## **Management Implication Reports**

### ***Allowing Remote Access to Threat Actors***

[Issued](#) December 9, 2021

We identified a critical vulnerability concerning software installations on EPA-furnished computers whereby third-party threat actors could access these computers and, by proxy, the EPA network. While the OIG initiated investigations into specific incidents stemming from this vulnerability, we issued this management implication report to the EPA's Office of Mission Support, which is responsible for information security oversight, so it could take the necessary steps to ensure that EPA networks, systems, and information are safeguarded.

### ***Annual Performance Rating of Senior Executive Service Employees at the CSB***

[Issued](#) December 28, 2021

For the 2020 appraisal period, the CSB violated Office of Personnel Management regulations and its internal procedures when it failed to provide final annual performance ratings to two Senior Executive Service employees. As a result, these employees could not be considered for pay increases or performance awards. One of these SES employees also did not receive a signed performance plan or an initial or final annual performance rating for the 2021 appraisal period. In addition, the CSB did not establish a Performance Review Board for SES employees, as required, and the CSB chairperson attempted to delegate performance review responsibilities for the affected performance periods to the acting managing director, even though there was no authority for such delegation. When the acting managing director subsequently conducted a performance review with one SES employee, the CSB

violated the statutory moratorium on SES performance appraisal actions following the beginning of a new presidential administration.

In response to this management implication report, the CSB completed initial ratings for both affected SES employees for performance years 2020 and 2021. The CSB also established a Performance Review Board. As of March 31, 2022, the CSB had not yet finalized the 2020 and 2021 SES performance ratings. According to the CSB, its new director of Human Resources is working with the Office of Personnel Management and the CSB’s Office of General Counsel to address these matters.

### ***Inappropriate Manipulation of Air Filter Data by Office of Research and Development Contractor***

**Issued** February 18, 2022

We found that an Office of Research and Development laboratory contractor inappropriately manipulated air filter data and failed to follow EPA and project guidance that resulted in 95 air filter samples, used to provide oversight of the PM<sub>2.5</sub> Air Monitoring Network, being rendered unusable. We agree with the findings of an audit conducted by the EPA’s Office of Air Quality Planning and Standards, which found that the contractor made mistakes when originally weighing the data and manipulated the data to make the data appear valid. The audit also found that the contractor did not use the Excel spreadsheet provided by the EPA to report the data. If that spreadsheet had been used, the contractor could have realized the mistakes and reweighed the air filter samples in a timely manner. As a result, the air filter data could not be used because of data quality issues.

## **Reports of Investigation—Employee Integrity**

A Report of Investigation documents the facts and findings of an OIG investigation and generally involves an employee integrity matter. When the OIG’s Office of Investigations issues a Report of Investigation that has at least one supported allegation, it requests that the entity receiving the report—whether it is an office within the EPA, the CSB, or the OIG—provide a notification to the OIG within 60 days regarding the administrative action taken or proposed to be taken in the matter. This section provides information on how many Reports of Investigation with at least one supported allegation were issued to the EPA, the CSB, or the OIG, as well as how many of those Reports of Investigation did not receive a response within the 60-day period. For the reporting period ending March 31, 2022, the Office of Investigations issued two Reports of Investigation and received no responses outside the 60-day window.

### **Agency and OIG Reports of Investigation**

<b>Reports of Investigation with findings issued 10/1/21–3/31/22</b>		<b>Responses received or pending <u>after</u> 60-day response period</b>			
<b>To EPA</b>	<b>To OIG</b>	<b>Received from EPA*</b>	<b>Pending from EPA, as of 3/31/22</b>	<b>Received from OIG*</b>	<b>Pending from OIG, as of 3/31/22</b>
2	0	0	0	0	0

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

## 2.3 Instances of Whistleblower Retaliation and Interference with Independence

### Whistleblower Retaliation

Section 5(a)(20) of the Inspector General Act requires a detailed description of any instances of whistleblower retaliation noted by the OIG. This requirement includes reporting information about any officials found to have engaged in retaliation and the consequences the EPA or the CSB imposed to hold such officials accountable. There were no whistleblower retaliation cases closed within the semiannual period ending March 31, 2022. No officials were found to have engaged in retaliation.

### Interference with Independence

Section 5(a)(21) of the Inspector General Act requires a detailed description of any attempt by the EPA or the CSB to interfere with the independence of the OIG. This includes “budget constraints designed to limit the capabilities of the [OIG]” and incidents in which the EPA or the CSB “has resisted or objected to oversight activities of the [OIG] or restricted or significantly delayed access to information.” Similarly, section 5(a)(5) requires that the OIG report any instances where the OIG informed the EPA administrator or CSB chairperson that information or assistance was unreasonably refused or not provided to the OIG.

Generally, we will report on incidents responsive to sections 5(a)(21) and 5(a)(5) in the semiannual report covering the period during which the relevant review was completed or the relevant investigation was closed. There were no reviews completed or investigations closed involving attempts by the EPA or the CSB to interfere with the OIG’s independence within the semiannual period ending March 31, 2022.

## 2.4 Single Audit Work

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

The OIG provides an important service to the EPA by performing technical reviews of single audit reports, on the basis of which the OIG issues memorandums for audit resolution and corrective action. During the semiannual reporting period ending March 31, 2022, we issued 22 single audit memorandums to the EPA. The issued memorandums contained 33 findings that pertained to various EPA programs, but another federal agency or pass-through entity, such as a state, was responsible for resolving the findings. None of the reported findings required EPA action.

# SECTION 3: STATISTICAL DATA



## 3.1 Audit Report Resolution

**For semiannual period ending March 31, 2022:**

### OIG-issued reports with questioned costs

Report category	Number of reports	Questioned costs* (in thousands)	Unsupported costs (in thousands)
A. For which no management decision was made by October 1, 2021	17	\$124	\$0
B. New reports issued during period	22	\$0	\$0
<b>Subtotals (A + B)</b>	39	\$124	\$0
C. For which a management decision was made during the reporting period:	29		
(i) Dollar value of disallowed costs		\$107	\$0
(ii) Dollar value of costs not disallowed		\$17	\$0
D. For which no management decision was made by March 31, 2022	10	\$0	\$0

\* Costs may be rounded. Questioned costs include unsupported costs.

### OIG-issued reports with recommendations that funds be put to better use

Report category	Number of reports	Funds to put to better use* (in thousands)
A. For which no management decision was made by October 21, 2021	17	\$0
B. New reports issued during the reporting period	22	\$54,723
<b>Subtotals (A + B)</b>	39	\$54,723
C. For which a management decision was made during the reporting period:	29	
(i) Dollar value of recommendations from reports that were agreed to by management		\$8,145
(ii) Dollar value of recommendations from reports that were not agreed to by management		\$0
D. For which no management decision was made by March 31, 2022	10	\$46,578

\* Costs may be rounded.

## 3.2 Summary of Investigative Results

**For semiannual period ending March 31, 2022:**

### Summary of investigative activity

Cases open as of October 1, 2022*	154
Cases opened during period	45
Cases closed during period	64
Cases open as of March 31, 2022	135

Complaints open as of October 1, 2021*	27
Complaints opened during period	55
Complaints closed during period	43
Complaints open as of March 31, 2022	39

\* Adjusted from prior period.

### Results of criminal and civil actions

	EPA OIG only	Joint*	Total
Criminal indictments/informations/complaints**	0	3	3
Convictions***	0	7	7
Civil judgments/settlements/filings****	0	0	0
Criminal fines and recoveries	\$0	\$2,742,191	\$2,742,191
Civil recoveries	\$0	\$0	\$0
Prison time	0 months	76 months	76 months
Prison time suspended	0 months	23 months	23 months
Home detention	0 months	6 months	6 months
Probation	0 months	180 months	180 months
Community service	0 hours	0 hours	0 hours

\* With one or more other federal agencies.

\*\* Sealed indictments are not included in this category.

\*\*\* The term “convictions” comprises finalized convictions (those for which sentencing is completed) filed during the reporting period.

\*\*\*\* For the fall 2021 semiannual period, Report No. [EPA-350-R-21-002](#), *Semiannual Report to Congress: April 1, 2021–September 30, 2021*, the number of civil judgment/settlements/filings should have been one.

### Administrative actions

	EPA OIG only	Joint*	Total
Suspensions	5	12	17
Debarments	0	3	3
Other administrative actions	11	3	14
<b>Total</b>	<b>16</b>	<b>18</b>	<b>34</b>
<b>Administrative recoveries</b>	<b>\$0</b>	<b>\$640,638</b>	<b>\$640,638</b>
<b>Cost savings</b>	<b>\$174,550</b>	<b>\$0</b>	<b>\$174,550</b>

\* With one or more other federal agencies.

**Summary of investigative reports issued and referrals for prosecution\***

Number of investigative reports/referrals issued**	2
Number of persons referred to U.S. Department of Justice for criminal prosecution	14
Number of persons referred to state and local authorities for criminal prosecution	2
Number of criminal indictments and informations resulting from any prior referrals to prosecutive authorities	0

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

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

**Subjects of employee integrity investigations**

	Political appointee	SES	GS-15	GS-14 and below	Misc.*	Total
Pending as of October 1, 2021	10	4	9	9	16	48
Opened	0	1	1	5	0	7
Closed	2	1	0	7	3	13
Pending as of March 31, 2022**	6	5	10	8	14	43

Note 1: GS stands for General Schedule.

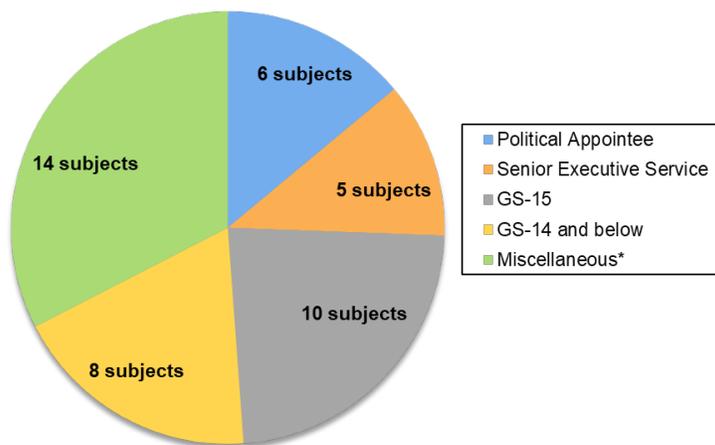
Note 2: Employee integrity investigations involve allegations of criminal activity or serious misconduct by Agency employees that could threaten the credibility of the Agency, the validity of executive decisions, the security of personnel or business information entrusted to the Agency, or financial loss to the Agency (such as abuse of government bank cards or theft of Agency funds).

\* Refers to investigations for cases related to individuals who fall outside the categories outlined in this table, such as former employees and federal contractors.

\*\* Pending numbers as of March 31, 2022, may not add up due to investigative developments resulting in subjects being added or changed.

The chart below provides the number of individuals, by grade, who are the subject of employee integrity investigations.

**Subjects of employee integrity investigations: number of individuals by grade**



Note: GS stands for General Schedule. (EPA OIG image)

\*Miscellaneous employees include federal contractors, nongovernment employees, and former government employees.

# APPENDIXES



## Appendix 1—Reports Issued

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

Report number	Report title	Date	Questioned costs			Potential monetary benefits
			Ineligible	Unsupported	Unreasonable	
<b>EVALUATIONS IN ACCORDANCE WITH QUALITY STANDARDS FOR INSPECTION AND EVALUATION</b>						
22-E-0008	Total National Reported Clean Air Act Compliance-Monitoring Activities Decreased Slightly During Coronavirus Pandemic, but State Activities Varied Widely	11/17/21	\$0.00	\$0.00	\$0.00	\$0.00
22-E-0009	Authorized State Hazardous Waste Program Inspections and Operations Were Impacted During Coronavirus Pandemic	12/1/21	0.00	0.00	0.00	0.00
22-E-0011	EPA Has Not Performed Agencywide Risk Assessments, Increasing the Risk of Fraud, Waste, Abuse, and Mismanagement	12/15/21	0.00	0.00	0.00	0.00
22-E-0016	Hotline: EPA Is Taking Steps to Update Its Federal Radiation Guidance	1/6/22	0.00	0.00	0.00	0.00
22-E-0017	EPA's Title V Program Needs to Address Ongoing Fee Issues and Improve Oversight	1/12/22	0.00	0.00	0.00	0.00
22-E-0020	U.S. Chemical Safety and Hazard Investigation Board's Compliance in Fiscal Year 2021 with Improper Payments Legislation and Guidance	3/15/22	0.00	0.00	0.00	0.00
22-E-0025	CSB Is at Increased Risk of Losing Significant Data and Is Vulnerable to Exploitation	3/29/22	0.00	0.00	0.00	0.00
22-E-0026	The EPA Needs to Develop a Strategy to Complete Overdue Residual Risk and Technology Reviews and to Meet the Statutory Deadlines for Upcoming Reviews	3/30/22	0.00	0.00	0.00	0.00
22-E-0027	The EPA Did Not Follow Agency Policies in Managing the Northbridge Contract and Potentially Violated Appropriations Law	3/31/22	0.00	0.00	0.00	0.00
22-E-0028	The EPA Lacks Documented Procedures for Detecting and Removing Unapproved Software on the Agency's Network	3/30/22	0.00	0.00	0.00	0.00
<b>SUBTOTAL = 10</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>FINANCIAL AUDITS IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS</b>						
22-F-0005	Contractor-Produced Report: U.S. Chemical Safety and Hazard Investigation Board Fiscal Years 2021 and 2020 Financial Statement Audit	11/15/21	\$0.00	\$0.00	\$0.00	\$0.00
22-F-0007	EPA's Fiscal Years 2021 and 2020 (Restated) Consolidated Financial Statements	11/15/21	0.00	0.00	0.00	8,090,000.00
22-F-0012	EPA's Fiscal Years 2020 and 2019 (Restated) Financial Statements for the Pesticides Reregistration and Expedited Processing Fund	12/21/21	0.00	0.00	0.00	0.00
22-F-0014	EPA's Fiscal Years 2020 and 2019 Financial Statements for the Pesticide Registration Fund	12/21/21	0.00	0.00	0.00	0.00
22-F-0015	EPA's Fiscal Years 2020 and 2019 Hazardous Waste Electronic Manifest System Fund Financial Statements	12/29/21	0.00	0.00	0.00	0.00
<b>SUBTOTAL = 5</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,090,000.00</b>

Report number	Report title	Date	Questioned costs			Potential monetary benefits
			Ineligible	Unsupported	Unreasonable	
<b>PERFORMANCE AUDITS IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS</b>						
22-P-0001	EPA's Fiscal Year 2020 Fourth-Quarter Compliance with the Digital Accountability and Transparency Act of 2014	11/8/21	\$0.00	\$0.00	\$0.00	\$0.00
22-P-0002	Contractor-Produced Report: U.S. Chemical Safety and Hazard Investigation Board Independent Auditor's Report on Compliance with the Digital Accountability and Transparency Act of 2014 Submission Requirements for Fiscal Year 2021	11/8/21	0.00	0.00	0.00	0.00
22-P-0010	EPA Generally Adheres to Information Technology Audit Follow-Up Processes, but Management Oversight Should Be Improved	12/8/21	0.00	0.00	0.00	0.00
22-P-0013	EPA Established a Web Management Program, but Improvements Are Needed in Deploying Web Analytics	12/20/21	0.00	0.00	0.00	0.00
22-P-0018	EPA Should Consistently Track Coronavirus Pandemic-Related Grant Flexibilities and Implement Plan for Electronic Grant File Storage	2/22/22	0.00	0.00	0.00	0.00
22-P-0019	EPA Needs to Complete Implementation of Religious Compensatory Time Training for Supervisors and Employees	3/7/22	0.00	0.00	0.00	54,787.00
22-P-0033	Brownfields Program-Income Monitoring Deficiencies Persist Because the EPA Did Not Complete All Certified Corrective Actions	3/31/22	0.00	0.00	0.00	46,578,205.00
<b>SUBTOTAL = 7</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$46,632,992.00</b>
<b>TOTAL REPORTS ISSUED = 22</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$54,722,992.00</b>

## Appendix 2—Delayed EPA Management Decisions and Comments; Management Decisions with Which OIG Disagrees

### For Reporting Period Ending March 31, 2022

Section 5(a)(10)(A) of the Inspector General Act requires a summary of each audit, inspection, and evaluation report issued before the commencement of the reporting period for which no management decision had been made by the end of the reporting period, an explanation of the reasons such management decision had not been made, and a statement concerning the desired timetable for achieving a management decision on each such report. For the purposes of the semiannual report, the Act defines “management decision” to mean “the evaluation by the management of an establishment of the findings and recommendations included in an audit report and the issuance of a final decision by management concerning its response to such findings and recommendations, including actions concluded to be necessary.” The Federal Acquisition Streamlining Act of 1994, as amended, requires the head of each agency to make management decisions on all findings and recommendations set forth in an OIG audit report within six months of the final report being issued. In the “Reports Without Management Decision Within Six Months” section in this appendix, we report on the seven audits and evaluations containing recommendations for which no management decision was made within six months of final report issuance and that were still pending a management decision as of March 31, 2022.

Section 5(a)(10)(B) of the Inspector General Act requires a summary of each audit, inspection, and evaluation report issued before the commencement of the reporting period for which no establishment comment was returned within 60 days of providing the report to the establishment. The OIG interprets this provision to apply to reports for which the end date of the 60-day Agency comment period occurs during the semiannual period. There were five reports for which we did not receive a response within a 60-day period that ended during this semiannual period. For two of these reports, we received a response on the first business day after the 60-day period due to confusion stemming from the 60-day period ending on a weekend. We did not include these reports in this appendix. We summarize the remaining three reports in the “Reports for Which No Comment Was Received Within 60 Days” section in this appendix.

Section 5(a)(12) of the Inspector General Act of 1978 requires that the semiannual report contain information concerning any significant management decision with which the inspector general disagrees. In this semiannual reporting period, there was one EPA management decision regarding one recommendation with which the inspector general continued to disagree. We originally reported this disagreement in *Semiannual Report to Congress: April 1, 2021–September 30, 2021* (Report No. [EPA-350-R-21-002](#)). We summarize the status of this disagreement in the “Significant Management Decisions with Which OIG Disagrees” section in this appendix.

### *Reports Without Management Decision Within Six Months*

#### Office of Air and Radiation

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

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

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

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

**Report No. [21-P-0129](#), *EPA Should Conduct New Residual Risk and Technology Reviews for Chloroprene- and Ethylene Oxide-Emitting Source Categories to Protect Human Health, May 6, 2021***

*Summary:* Results from the EPA's modeling and monitoring efforts indicate that people in some areas of the country may be exposed to unacceptable health risks from chloroprene and ethylene oxide emissions. Despite the EPA classifying chloroprene as a likely human carcinogen in 2010 and ethylene oxide a carcinogen in 2016, the EPA has not conducted new residual risk and technology reviews for most types of industrial sources that emit chloroprene or ethylene oxide. New risk and technology reviews should be conducted because the EPA issued new risk values for chloroprene and ethylene oxide in 2010 and 2016, respectively, to reflect their potent carcinogenicity, as found in newer scientific evidence. The EPA should exercise its discretionary authority to conduct new residual risk reviews under the Clean Air Act whenever new data or information indicates an air pollutant is more toxic than previously determined. Use of such discretionary authority is consistent with the Agency's position stated in its April 2006 commercial sterilizer residual risk and technology review rule.

We recommended that the assistant administrator for Air and Radiation (1) develop and implement an internal control process with specific criteria to determine whether and when new residual risk reviews of existing National Emission Standards for Hazardous Air Pollutants and uncontrolled emission sources are needed to incorporate new risk information; (2) conduct new residual risk reviews for Group I polymers and resins, synthetic organic chemical manufacturing industry, polyether polyols, commercial sterilizers, and hospital sterilizers; (3) revise the National Emission Standards for Hazardous Air Pollutants for chemical manufacturing area sources to regulate ethylene oxide and conduct a residual risk review; and (4) conduct overdue technology reviews for the source categories listed in Recommendations 2 and 3. At report issuance, three of the recommendations were unresolved, and one was resolved with corrective actions pending.

*Resolution Status:* The Agency provided a formal written response dated July 7, 2021. Based on the information and supporting documentation provided, the OIG did not agree with the Agency's planned corrective actions. The OIG issued a memorandum on August 5, 2021, advising the Agency that the three recommendations remain unresolved. Resolution efforts are underway for these unresolved recommendations.

**Office of Air and Radiation; Office of Policy****Report No. [21-E-0125](#), *Concerns About the Process Used for the SAFE Vehicles Rule Demonstrate the Need for a Policy on EPA's Role in Joint Rulemakings, April 20, 2021***

*Summary:* Although the EPA and the National Highway Traffic Safety Administration jointly issued the SAFE Vehicles Rule, the agencies' technical personnel did not collaborate during final rule development, undercutting the joint character of the rulemaking. Furthermore, the EPA did not follow its established process for developing regulatory actions, did not complete major Action Development Process milestones, and did not document who decided to skip these milestones and why. In addition, the National Highway Traffic Safety Administration performed all major technical assessments for the rule, while the role of EPA technical personnel was limited to providing advisory input for some aspects of the analysis. The EPA did not conduct a separate analysis related to executive orders on the impacts of modified standards on vulnerable populations. The then-EPA administrator decided that the SAFE Vehicles Rule would be based solely on National Highway Traffic Safety Administration modeling and analysis and that the National Highway Traffic Safety Administration would draft the majority of the preamble text. One senior EPA official cited the National Highway Traffic Safety Administration's statutory deadline for establishing its standards as the impetus for its lead role in developing the rulemaking. This approach bypassed aspects of the EPA's normal rulemaking process. It also diverged from the more collaborative precedent set by the agencies' prior joint rulemakings, as well as circumvented Office of Air and Radiation technical personnel feedback prior to the final rule being circulated for interagency review. Furthermore, technical personnel were confused about the proper contents of the docket, and congressional and tribal stakeholders raised transparency concerns after the final rule was published. While joint rulemaking is infrequent, the process should be improved by clearly defining the EPA's responsibilities when working with a partner agency.

We recommended that the Office of Air and Radiation docket its interpretation of whether the EPA docket for Clean Air Act joint rulemaking actions reflects that the partner agency is an "other agency" for purposes of the Act's docketing requirements. We recommended that the Office of Air and Radiation and the general counsel docket any comments generated by the EPA and the National Highway Traffic Safety Administration during interagency review from January 14, 2020, to March 30, 2020. We recommended that the Office of Air and Radiation and the Office of Policy document decisions regarding Action Development Process milestones and determine the EPA's role in joint rulemakings, including addressing executive orders on children's health, tribal consultation, and environmental justice. One recommendation is resolved with corrective actions pending. Three recommendations issued to the Office of Air and Radiation and one recommendation issued to the Office of Policy are unresolved.

*Status:* While we have corresponded with the Agency and met with Agency staff to discuss their planned corrective actions in response to this report, the EPA had not provided an official written response to the OIG as of March 31, 2022. Resolution efforts are underway for the unresolved recommendations.

**Office of Enforcement and Compliance Assurance****Report No. 21-P-0132, Resource Constraints, Leadership Decisions, and Workforce Culture Led to a Decline in Federal Enforcement, May 13, 2021**

*Summary:* EPA-led compliance monitoring activities, enforcement actions, monetary enforcement results, and environmental benefits generally declined nationwide from FY 2007 through FY 2018. While annual enforcement measures, such as penalty dollars assessed or commitments to clean up pollution, declined, the results varied year-to-year based on the conclusion of large cases. The decline in enforcement resources was a primary driver of the observed declining enforcement trends, resulting in fewer compliance monitoring activities and concluded enforcement actions. EPA leadership also made strategic decisions that affected enforcement trends, such as focusing limited resources on the most serious cases and, in 2017, emphasizing deference to state enforcement programs and compliance assistance. From 2006 through 2018, growth in the domestic economy and new laws increased the size and level of activity in key sectors that the EPA regulated, but the EPA's capacity to meet that need decreased. The EPA's annual enforcement reports do not provide context for understanding the EPA's enforcement accomplishments and the impact these enforcement activities have on human health and the environment. For example, the EPA does not measure or report data for compliance-assistance activities, informal enforcement actions, and noncompliance rates. The EPA could also provide additional information that would provide context about the scope of activities captured by its enforcement measures, such as the type of inspections conducted, and the types and toxicity of pollutants removed from the environment.

We recommended that the EPA's assistant administrator for Enforcement and Compliance Assurance complete a workforce analysis to assess the Agency's capacity to maintain a strong enforcement field presence that protects human health and the environment and to integrate the results of this analysis into the Office of Enforcement and Compliance Assurance's strategic and annual planning processes. These two recommendations were unresolved at report issuance. We made six recommendations about how the EPA can improve the way it reports enforcement achievements. The recommendation to measure the Agency's compliance assistance and informal enforcement activities was also unresolved at report issuance.

*Resolution Status:* The Agency provided a response to the final report on July 12, 2021, which outlined the Agency's planned corrective actions and estimated milestone dates for the three unresolved recommendations issued in the subject OIG report. Based on the information and supporting documentation provided in the July 2021 memorandum, the OIG did not agree with the Agency's planned corrective actions for the three unresolved recommendations. As a result, we continue to consider the three recommendations unresolved. The OIG issued a memorandum on August 18, 2021, advising the Agency to follow the dispute resolution process. As part of the dispute resolution process, the chief financial officer mediated a resolution discussion. However, the recommendations remain unresolved.

**Report No. 21-P-0114, EPA Does Not Consistently Monitor Hazardous Waste Units Closed with Waste in Place or Track and Report on Facilities That Fall Under the Two Responsible Programs, March 29, 2021**

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

We issued recommendations to the assistant administrator for Land and Emergency Management and the assistant administrator for Enforcement and Compliance Assurance to develop controls to improve oversight of units with waste in place. The Agency agreed with three of our recommendations, while it did not agree with the other three, which were considered unresolved at final report issuance.

*Resolution Status:* The Agency provided a memorandum dated May 27, 2021, which outlined the Agency's planned corrective actions and estimated completion dates for the three unresolved recommendations issued in the subject OIG report. Based on the information and supporting documentation provided, two of the recommendations are now resolved. The OIG did not agree with the Agency's planned corrective action for one of the recommendations. As a result, we continue to consider one recommendation issued to the Office of Enforcement and Compliance Assurance as unresolved. The OIG issued a memorandum on November 2, 2021, advising the Agency to follow the dispute resolution process. The Office of the Chief Financial Officer is scheduling a resolution meeting with the OIG, the Office of Land and Emergency Management, and the Office of Enforcement and Compliance Assurance.

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

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

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

*Resolution Status:* The EPA provided a formal response on February 28, 2020. On August 17, 2021, the Office of Land and Emergency Management provided revised corrective actions. Resolution efforts continue.

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

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

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

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

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

*Resolution Status:* The Office of Water provided a response on October 8, 2020, that communicated its disagreement with the findings and recommendations. The Agency provided a second response on July 23, 2021, communicating that it planned to work with staff in the Office of Congressional and Intergovernmental Relations to reach out to Congress for input on the EPA's

BEACH Act program. On August 12, 2021, the OIG issued a memorandum to the Agency explaining that the Agency did not provide corrective actions that meet the intent of the report's recommendations and advised the Agency to follow the dispute resolution process. Although the recommendations remain unresolved, the Agency informed the OIG that it is drafting its 2022 required report to Congress in a manner that meets the intent of the recommendations.

**Total reports issued before reporting period for which no management decision had been made as of March 31, 2022 = 7**

### *Reports for Which No Comment Was Received Within 60 Days*

#### **Office of Air and Radiation; Office of Policy**

##### **Report No. [21-E-0125](#), *Concerns About the Process Used for the SAFE Vehicles Rule Demonstrate the Need for a Policy on EPA's Role in Joint Rulemakings*, April 20, 2021**

*Summary:* Although the EPA and the National Highway Traffic Safety Administration jointly issued the SAFE Vehicles Rule, the agencies' technical personnel did not collaborate during final rule development, undercutting the joint character of the rulemaking. Furthermore, the EPA did not follow its established process for developing regulatory actions, did not complete major Action Development Process milestones, and did not document who decided to skip these milestones and why. In addition, the National Highway Traffic Safety Administration performed all major technical assessments for the rule, while the role of EPA technical personnel was limited to providing advisory input for some aspects of the analysis. The EPA did not conduct a separate analysis related to executive orders on the impacts of modified standards on vulnerable populations. The then-EPA administrator decided that the SAFE Vehicles Rule would be based solely on National Highway Traffic Safety Administration modeling and analysis and that the National Highway Traffic Safety Administration would draft the majority of the preamble text. One senior EPA official cited the National Highway Traffic Safety Administration's statutory deadline for establishing its standards as the impetus for its lead role in developing the rulemaking. This approach bypassed aspects of the EPA's normal rulemaking process. It also diverged from the more collaborative precedent set by the agencies' prior joint rulemakings, as well as circumvented Office of Air and Radiation technical personnel feedback prior to the final rule being circulated for interagency review. Furthermore, technical personnel were confused about the proper contents of the docket, and congressional and tribal stakeholders raised transparency concerns after the final rule was published. While joint rulemaking is infrequent, the process should be improved by clearly defining the EPA's responsibilities when working with a partner agency.

We recommended that the Office of Air and Radiation docket its interpretation of whether EPA docket for Clean Air Act joint rulemaking actions reflects that the partner agency is an "other agency" for purposes of the Act's docketing requirements. We recommended that the Office of Air and Radiation and the general counsel docket any comments generated by the EPA and the National Highway Traffic Safety Administration during interagency review from January 14, 2020, to March 30, 2020. We recommended that the Office of Air and Radiation and the Office of Policy document decisions regarding Action Development Process milestones and determine the EPA's role in joint rulemakings, including addressing executive orders on children's health, tribal consultation, and environmental justice. One recommendation is resolved with corrective actions pending. Three recommendations issued to the Office of Air and Radiation and one recommendation issued to the Office of Policy are unresolved.

*Status:* While we have corresponded with the Agency and met with Agency staff to discuss their planned corrective actions in response to this report, the EPA had not provided an official written response to OIG as of March 31, 2022. Resolution efforts are underway for the unresolved recommendations.

#### **Office of the Chief Financial Officer**

##### **Report No. [21-P-0265](#), *EPA Needs to Strengthen Oversight of Its Travel Program Authorization and Voucher Approval Processes*, September 30, 2021**

*Summary:* EPA policy and procedures were not always effective in ensuring sufficient oversight of travel card use. We found that EPA staff did not consistently comply with travel policy requirements. Out of the 31 travel transactions we reviewed, 29, or about 94 percent, had deviations from policy in travel card use. EPA staff approved authorizations without sufficient justification of travel policy deviations, processed late vouchers, and reimbursed vouchers for costs that lacked required documentation. These issues occurred because of (1) travelers' and approvers' unfamiliarity with travel policies, (2) monitoring weaknesses within the EPA team responsible for overseeing travel approvals, and (3) vague travel procedures in some instances. As a result, the Agency continues to be at risk from travel payments that could result in the mismanagement or waste of taxpayer funds.

We recommended that the chief financial officer assess the feasibility of modifying Concur, the EPA’s travel system, to restrict individuals from bypassing authorization justifications or required voucher receipts; reemphasize, through training or other methods, the requirement for justifications and documentation; require annual training for all approvers and travelers to certify that they are knowledgeable about the Federal Travel Regulation and EPA policies; and identify system-monitoring reports for oversight. We also recommend that the chief financial officer issue policy addendums to (1) require approvers to estimate and compare the total cost of temporary change of station versus extended temporary duty travel and authorize the one that is most advantageous for the Agency, cost and other factors considered, and (2) set a predetermined number of days for the travel card cancellation and closeout process. The EPA agreed with our recommendation to require annual training for approvers and travelers and initiated the corrective action on January 5, 2021, by implementing an annual training requirement. We considered that recommendation resolved. The remaining recommendations were unresolved at the time of report issuance.

*Status:* The Agency provided a response on December 13, 2021, which outlined the Agency’s planned corrective actions and estimated milestone dates for the three unresolved recommendations issued in the subject OIG report. Based on the information provided in the memorandum, as well as in a subsequent meeting held on January 5, 2022, and in additional correspondence sent to us on January 21, 24, and 27, 2022, we agreed with the planned corrective actions and the recommendations are considered resolved as of February 22, 2022.

**Office of Enforcement and Compliance Assurance**

**Report No. [22-F-0007](#), EPA’s Fiscal Years 2021 and 2020 (Restated) Consolidated Financial Statements, November 15, 2021**

*Summary:* We rendered an unmodified opinion on the EPA’s consolidated financial statements for fiscal years 2021 and 2020 (restated), meaning they were fairly presented and free of material misstatement. We issued six recommendations to the chief financial officer that were resolved at report issuance. Two recommendations issued to the assistant administrator for Enforcement and Compliance Assurance are unresolved.

*Status:* The EPA had not provided a formal response regarding the two unresolved recommendations as of March 31, 2022, in part because the final report’s transmittal memorandum incorrectly stated that no final response to the report was required. The OIG is working with the Agency to obtain a formal response in accordance with our audit resolution procedures.

**Total reports issued during the reporting period for which the Agency did not provide a written response within 60 days, as of March 31, 2022 = 3**

*Significant Management Decisions with Which OIG Disagrees*

Report title, number, date	Recommendation (action official)	Potential cost savings	OIG’s disagreement with management decision originally reported	Update
<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> , <a href="#">20-N-0128</a> , March 31, 2020	Improve and continue to implement ongoing risk communication efforts by promptly providing residents in all communities near the 25 ethylene oxide-emitting facilities identified as high-priority by the EPA with a forum for an interactive exchange of information with the EPA or the states regarding health concerns related to exposure to ethylene oxide. (associate deputy administrator)	\$0	<a href="#">Fall 2021</a>	The EPA sent a Status Report memorandum to the OIG on February 24, 2022, stating that the Agency had completed initial public outreach for 13 of 16 areas near ethylene oxide-emitting facilities identified as not receiving public outreach in our final report. We continue to work with the EPA to address our recommendation.

## Appendix 3—Reports with Corrective Action Not Completed

In compliance with the reporting requirements of sections 5(a)(3) and 5(a)(10)(C) of the Inspector General Act, we are to identify each significant recommendation described in previous semiannual reports on which corrective action has not been completed, as well as provide a summary of each audit, inspection, and evaluation report for which there are any outstanding unimplemented recommendations. We are also to identify the aggregate potential monetary benefits, including funds that could be put to better use and questioned costs, of the unimplemented recommendations.

This appendix contains separate tables of unimplemented recommendations for the EPA and the CSB, which were issued in 59 OIG audit reports from 2008 through March 31, 2022.

There are 156 unimplemented recommendations for the EPA with potential monetary benefits of approximately \$29.7 million, \$0 of which was sustained and redeemed by the Agency. Use of “sustained” in this case indicates agreement, in whole or in part, by the Agency to an OIG-identified monetary benefit. There are three unimplemented recommendations for the CSB, with total potential monetary benefits of \$0.

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

### Responsible EPA Offices:

DA	Deputy Administrator (within the Office of the Administrator)
ADA	Associate Deputy Administrator (within the Office of the Administrator)
OA	Office of the Administrator
OAR	Office of Air and Radiation
OCFO	Office of the Chief Financial Officer
OCSPP	Office of Chemical Safety and Pollution Prevention
OECA	Office of Enforcement and Compliance Assurance
OGC	Office of General Counsel
OLEM	Office of Land and Emergency Management
OMS <sup>2</sup>	Office of Mission Support
ORD	Office of Research and Development
OW	Office of Water
Region 2	
Region 5	
Region 6	
Region 9	
Region 10	
Science Advisor	

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<sup>2</sup> Effective November 26, 2018, the former Office of Environmental Information and Office of Administration and Resources Management were merged into the Office of Mission Support. In this appendix, any recommendations originally issued to the former offices will be listed as under the purview of OMS.

## EPA Reports with Unimplemented Recommendations

This table provides the full text of recommendations issued to the EPA prior to this semiannual period that remain unimplemented, along with the planned completion dates provided by the EPA when the associated final reports were issued and any subsequent revisions made by the EPA to those planned completion dates.

This table reflects the status of recommendations as of March 31, 2022.

Report title, number, and date	Office	Unimplemented recommendation	EPA's initial planned completion date (at time of report issuance)	EPA's revised planned completion date(s)*	Potential monetary benefits** (in thousands)
<b>Category 1— Administrative and Business Operations</b>					
EPA Needs to Strengthen Oversight of Its Travel Program Authorization and Voucher Approval Processes <a href="#">21-P-0265</a> , September 30, 2021	OCFO	4. Issue addendums to the Resource Management Directive System 2550B travel policy or equivalent to: a. Require approvers to estimate and compare the total cost of temporary change of station versus extended temporary duty travel and authorize the one that is most advantageous for the Agency, cost and other factors considered. b. Require the travel card cancellation and closeout process to occur within a predetermined number of days.	U	9/30/22	
EPA Needs to Strengthen Its Purchase Card Program Approval Process <a href="#">21-P-0242</a> , September 22, 2021	OMS	2. Provide CitiManager training and support to cardholders, approving officials, and the purchase card team that will establish the expectation that they use and enable them to effectively use CitiManager for the documentation, justification, and approval of purchases.	6/30/22		
		3. Require cardholders and approving officials who have completed the training in Recommendation 2 to maintain approvals and purchase documentation in CitiManager. Update all relevant policies and procedures to reflect this requirement.	6/30/22		
EPA's Emergency Response Systems at Risk of Having Inadequate Security Controls <a href="#">21-E-0226</a> , September 13, 2021	OLEM	1. Implement controls to follow National Institute of Standards and Technology guidance when conducting systems categorizations by: (a) involving the appropriate key stakeholders, including mission owners and the chief information security officer, during the system security categorization process as prescribed in the National Institute for Standards and Technology Special Publication 800-60 Volume I, Table 3, Process Roadmap; (b) having responsible parties adhere to all activity steps as outlined in the National Institute for Standards and Technology Process Roadmap, including selecting all application information types applicable to information systems; and (c) having responsible parties document the security categorization determinations and decisions within system security plans as provided in the National Institute for Standards and Technology Process Roadmap, including documenting all downward adjustments to provisional security levels.	6/30/22		
		2. Reevaluate the system security categorizations for the EPA On-Scene Coordinator, Scribe.NET, Web Emergency Operations Center, VIPER, Contaminated Site Cleanup Information Contractor Local Area Network, and Emergency Management Portal systems in accordance with National Institute of Standards and Technology guidelines. Adjust security categorizations as appropriate based on those evaluations.	6/30/22		
	OMS	3. Follow Agency guidance and implement controls to update the EPA's security categorization guidance to include the chief information security officer when adjusting the provisional security categorization and determining the final security categorization, as prescribed in the National Institute for Standards and Technology Process Roadmap.	4/15/22		

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		4. Update the EPA's security categorization guidance to define and include the role of the mission owner.	U	4/15/22	
		5. Develop and provide role-based training to individuals who have security responsibilities for National Institute of Standards and Technology system security categorization.	U	6/30/22	
	ORD	6. Develop and implement a process to list and describe all minor applications in the appropriate system security plan	5/31/22		
	OMS	7. Implement a process to document that tools and models are secure.	10/15/21	4/30/22	
EPA Needs to Improve Processes for Updating Guidance, Monitoring Corrective Actions, and Managing Remote Access for External Users <a href="#">21-E-0124</a> , April 16, 2021	OMS	1. Update information security procedures to make them consistent with current federal directives, including the National Institute of Standards and Technology Special Publication 800-53, Revision 5, <i>Security and Privacy Controls for Information Systems and Organizations</i> .	6/30/22		
EPA Improperly Awarded and Managed Information Technology Contracts <a href="#">21-P-0094</a> , March 10, 2021	OMS	10. Create a software license inventory policy, which will include identifying the number of licenses, license-counts authorized, overall costs of licenses, maintenance fees, and contracts used for each licensed software. Track and report savings produced by software licensing inventory and report the savings as part of the Office of Management and Budget's annual Spend Under Management data.	12/31/22		\$1,180
EPA's Fiscal Years 2019 and 2018 Hazardous Waste Electronic Manifest System Fund Financial Statements <a href="#">21-F-0045</a> , January 5, 2021	OCFO	1. Strengthen and improve the preparation and management review of the financial statements so that errors and misstatements are detected and corrected.	9/30/21	3/31/22 6/30/22	\$293
		2. Analyze adjustments and corrections to the financial statements so that such adjustments are appropriate, accurate, and properly supported by documentation.	9/30/21	3/31/22 6/30/22	
		3. Record accounts receivable and earned revenue in the appropriate fiscal year.	9/30/21	3/31/22 6/30/22	
		4. In coordination with the assistant administrator for Land and Emergency Management, analyze e-Manifest billings so that accounts receivable and earned revenue are recorded accurately.	9/30/21	3/31/22 6/30/22	\$151
EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments <a href="#">21-P-0042</a> , December 28, 2020	OMS and OCFO	1. Adopt and implement policies and procedures on military leave and pay requirements that comply with 5 U.S.C. §§ 5538, 6323, and 5519.	4/30/22	7/29/22	
		2. Provide resources for supervisors, timekeepers, and reservists on their roles and responsibilities related to military leave under the law and Agency policies.	4/30/22	7/29/22	
		3. Establish and implement internal controls that will allow the Agency to monitor compliance with applicable laws, federal guidance, and Agency policies, including periodic internal audits of all military leave, to verify that (a) charges by reservists are correct and supported and (b) appropriate reservist differential and military offset payroll audit calculations are being requested and performed.	6/30/22	7/29/22	
		4. Require reservists to correct and supervisors to approve military leave time charging errors in PeoplePlus that have been identified during the audit or as part of the Agency's actions related to Recommendations 5 and 6.	9/30/21	3/31/22 7/29/22	
		5. Recover the approximately \$11,000 in military pay related to unsupported 5 U.S.C. § 6323(a) military leave charges, unless the Agency can obtain documentation to substantiate the validity of the reservists' military leave.	8/31/21	12/15/21 12/30/22	\$11
		6. Submit documentation for the reservists' military leave related to the approximately \$118,000 charged under 5 U.S.C. § 6323(b) to the	8/31/21	12/15/21 12/30/22	\$118

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		EPA's payroll provider to perform payroll audit calculations and recover any military offsets that may be due.			
		7. Identify the population of reservists who took unpaid military leave pursuant to 5 U.S.C. § 5538 and determine whether those reservists are entitled to receive a reservist differential. Based on the results of this determination, take appropriate steps to request that the EPA's payroll provider perform payroll audit calculations to identify and pay the amounts that may be due to reservists.	2/28/22	9/30/22	
		8. For the time periods outside of the scope of our audit (pre-January 2017 and post-June 2019), identify the population of reservists who charged military leave under 5 U.S.C. § 6323(b) or 6323(c) and determine whether military offset was paid by the reservists. If not, review reservists' military documentation to determine whether payroll audit calculations are required. If required, request that the EPA's payroll provider perform payroll audit calculations to identify and recover military offsets that may be due from the reservists under 5 U.S.C. §§ 6323 and 5519.	2/28/22	12/30/22	
	OCFO	9. Report all amounts of improper payments resulting from paid military leave for inclusion in the annual Agency Financial Report, as required by the Payment Integrity Information Act of 2019.	12/1/21	12/1/22	
EPA Needs to Improve Its Planning and Management of Laboratory Consolidation Efforts <a href="#">21-E-0033</a> , December 7, 2020	OMS	1. Develop and implement procedures that include detailed requirements for planning and managing laboratory consolidation efforts. Requirements should address developing master plans and programs of requirements, tracking and updating cost and schedule estimates, and maintaining decisional documentation.	12/31/20	12/31/21 12/31/22	
EPA Has Sufficiently Managed Emergency Responses During the Pandemic but Needs to Procure More Supplies and Clarify Guidance <a href="#">20-E-0332</a> , September 28, 2020	OLEM	3. In coordination with all EPA regions, ensure that guidance and planning address deployment of on-scene coordinators in the event of large incidents during pandemics, including overcoming travel restrictions to respond to large incidents.	U	6/30/22 11/1/22	
EPA Needs to Strengthen Controls Over Required Documentation and Tracking of Intergovernmental Personnel Act Assignments <a href="#">20-P-0245</a> , August 10, 2020	OMS	1. Evaluate the EPA's <i>Intergovernmental Personnel Act Policy and Procedures Manual (IPA)</i> , including the checklist, to determine whether the required documents, the consequences for noncompliance, the responsible offices, and the individual roles and responsibilities remain relevant and appropriate, and update the Manual accordingly.	10/15/21	5/31/22	
		2. Strengthen controls throughout the EPA's Intergovernmental Personnel Act assignment process to verify that required documents are properly submitted and maintained as required by the EPA's <i>Intergovernmental Personnel Act Policy and Procedures Manual (IPA)</i> and that the consequence for nonsubmittal of required documents is enforced.	10/15/21	5/31/22	
		3. Strengthen controls over the tracking of EPA employees on Intergovernmental Personnel Act assignments.	1/15/22	5/31/22	
EPA Needs to Improve Its Risk Management and Incident Response Information Security Functions <a href="#">20-P-0120</a> , March 24, 2020	OMS	1. Develop and maintain an up-to-date inventory of the software and associated licenses used within the Agency.	10/15/21	9/20/22 9/30/22	
		2. Establish a control to validate that Agency personnel are creating the required plans of action and milestones for weaknesses that are identified from vulnerability testing but not remediated within the Agency's established time frames per the EPA's information security procedures.	6/24/20***		

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EPA Needs to Improve Management and Monitoring of Time-Off Awards <a href="#">20-P-0065</a> , December 30, 2019	OMS	1. Revise EPA Manual 3130 A2, <i>Recognition Policy and Procedures Manual</i> , to establish a methodology for determining the equivalent value for time-off awards.	U	10/31/22	
		3. Establish internal control procedures to manage time-off awards as part of EPA resource management.	U	6/30/22	
EPA's Fiscal Years 2019 and 2018 (Restated) Consolidated Financial Statements <a href="#">20-F-0033</a> , November 19, 2019	OCFO	3. Update the accounting models to properly record collections and not reduce an account receivable account.	9/30/21	3/31/22 6/30/22	
		4. Establish accounting models to properly record e-Manifest account receivables and recognize earned revenue at the transaction level.	9/30/21	3/31/22 6/30/22	
		5. Establish accounting models to properly classify and record interest, fines, penalties, and fees.	9/30/21	3/31/22 6/30/22	
		6. Establish accounting models to properly record receivables, collections and earned revenue from federal versus nonfederal vendors.	9/30/21	3/31/22 6/30/22	
Pesticide Registration Fee, Vulnerability Mitigation and Database Security Controls for EPA's FIFRA and PRIA Systems Need Improvement <a href="#">19-P-0195</a> , June 21, 2019	OCSPF	2. Complete the actions and milestones identified in the Office of Pesticide Programs' PRIA Maintenance Fee Risk Assessment document and associated plan regarding the fee payment and refund posting processes.	12/31/20	12/31/22	
Actions Needed to Strengthen Controls over the EPA Administrator's and Associated Staff's Travel <a href="#">19-P-0155</a> , May 16, 2019	OCFO	1. Evaluate and determine whether the increased airfare costs estimated at \$123,942 related to former Administrator Pruitt's use of first/business-class travel without sufficient justification and proper approval, for the period March 1, 2017, through December 31, 2017, should be recovered and, if so, from which responsible official or officials, and direct recovery of the funds.	U	11/30/21 12/16/22	\$124
		2. For the period January 1, 2018, through his resignation in July 2018, evaluate and determine whether any costs related to former Administrator Pruitt's use of first/business-class travel without sufficient justification and proper approval should be recovered and, if so, from which responsible official or officials, and direct recovery of the funds.	U	6/26/19 12/16/22	
EPA Region 5 Needs to Act on Transfer Request and Petition Regarding Ohio's Concentrated Animal Feeding Operation Permit Program <a href="#">19-N-0154</a> , May 15, 2019	Region 5	1. Issue a decision regarding Ohio's request to transfer from the Ohio Environmental Protection Agency to the Ohio Department of Agriculture its National Pollutant Discharge Elimination System program with respect to Concentrated Animal Feeding Operations and other elements of the program.	3/8/21	11/23/23	
Self-Insurance for Companies with Multiple Cleanup Liabilities Presents Financial and Environmental Risks for EPA and the Public <a href="#">18-P-0059</a> , December 22, 2017	OLEM	5. Develop or update existing standard operating procedures to outline the Office of Land and Emergency Management and Office of Enforcement and Compliance Assurance roles and responsibilities for overseeing the validity of Resource Conservation and Recovery Act and Superfund financial assurance instruments, where needed.	6/30/20	9/30/21 6/30/22	
		6. Develop and include procedures for checking with other regions for facilities/sites with multiple self-insured liabilities in the standard operating procedures created for Recommendation 5.	6/30/20	9/30/21 6/30/22	
		7. Develop and include instructions on the steps to take when an invalid financial assurance instrument (expired, insufficient in dollar amount, or not provided) is identified in the standard operating procedures created for Recommendation 5 and collect information on the causes of invalid financial assurance.	6/30/20	9/30/21 6/30/22	
		8. Train staff on the procedures and instructions developed for Recommendations 5 through 7.	9/30/20	9/30/21 9/30/22	

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Improved Management of the Brownfields Revolving Loan Fund Program Is Required to Maximize Cleanups <a href="#">17-P-0368</a> , August 23, 2017	OLEM	1. Develop a policy to reduce balances of available program income of Brownfields Revolving Loan Funds being held by recipients. The policy should establish a time frame for recipients to use or return the funds to the EPA.	3/19/19***		
		8. Develop and implement required training for all regional Brownfields Revolving Loan Fund staff. Have the training include all program policy and guidance relating to maintaining a Brownfields Revolving Loan Fund after the cooperative agreement is closed if program income exists.	3/19/19***		
		13. Require regional project officers, through a policy, to be assigned and maintain information on all closed cooperative agreements with pre- and post-program income.	3/19/19***		
		14. Develop and implement a method for the Office of Brownfields and Land Revitalization to track closed cooperative agreements with pre- and post-program income.	3/19/19***		
		16. Create a method for the Office of Brownfields and Land Revitalization, and EPA regional managers, to track compliance with reporting requirements for closed cooperative agreements.	3/19/19***		
Enhanced Controls Needed to Prevent Further Abuse of Religious Compensatory Time <a href="#">16-P-0333</a> , September 27, 2016	OMS	3. Develop training on the proper use of Religious Compensatory Time and require all managers approving, and employees using, Religious Compensatory Time to complete the course.	5/30/17***		
Internal Controls Needed to Control Costs of Emergency and Rapid Response Services Contracts, as Exemplified in Region 6 <a href="#">14-P-0109</a> , February 4, 2014	Region 6	3. Direct contracting officers to require that the contractor adjust all its billings to reflect the application of the correct rate to team subcontract other direct costs.	U	9/30/24	
<b>Subtotal</b>		<b>53 unimplemented recommendations</b>			<b>\$1,877</b>
<b>Category 2— Human Health and Environmental Issues</b>					
EPA Needs an Agencywide Strategic Action Plan to Address Harmful Algal Blooms <a href="#">21-E-0264</a> , September 29, 2021	OW	1. Develop an agencywide strategic action plan, including milestones, to direct the EPA's efforts to maintain and enhance a national program to forecast, monitor, and respond to freshwater harmful algal blooms. This plan should incorporate strategies for: (a) identifying knowledge gaps; (b) closing identified knowledge gaps, particularly related to health risks from exposure to cyanotoxins in drinking water and during recreational activities; (c) monitoring and tracking harmful algal blooms; (d) enhancing the EPA's national leadership role in addressing freshwater algal blooms; (e) coordinating EPA activities internally and with states; and (f) assessing the health risks from exposure to cyanotoxins in drinking water and during recreational activities and establishing additional criteria, standards, and advisories, as the scientific information allows.	1/31/23		
		3. Mindful that the EPA has substantial work to complete before publishing final numeric water quality criteria recommendations for nitrogen and phosphorus under the Clean Water Act for rivers and streams, establish a plan, including milestones and identification of resource needs, for developing and publishing those criteria recommendations.	U	4/30/23	
		4. Assess and evaluate the available information on human health risks from exposure to cyanotoxins in drinking water and recreational	12/31/22		

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		waters to determine whether actions under the Safe Drinking Water Act are warranted.			
Pandemic Highlights Need for Additional Tribal Drinking Water Assistance and Oversight in EPA Regions 9 and 10 <a href="#">21-E-0254</a> , September 27, 2021	Region 9	1. Implement a strategy to provide outreach, training, guidance, and technical and financial assistance to tribal drinking water systems to improve their resilience using the tools developed and grants distributed by the EPA in accordance with the America's Water Infrastructure Act of 2018.	U	9/30/22	
		2. Develop and implement a strategy to help the direct implementation of the tribal drinking water program, including resumption of sanitary surveys and inspections in a manner that considers the coronavirus restrictions of each tribe.	U	9/30/22	
		3. Develop and implement a plan to prioritize and address the recommendations identified in the 2019 file review for Region 9.	U	9/30/23	
		5. Develop a workforce analysis to address staff workload and the skills needed for the direct implementation of the tribal drinking water program.	U	9/30/23	
	Region 10	6. Implement a strategy to provide outreach, training, guidance, and technical and financial assistance to tribal drinking water systems to improve their resilience using the tools developed and grants distributed by the EPA in accordance with the America's Water Infrastructure Act of 2018.	U	9/30/22	
		7. Develop and implement a strategy to help the direct implementation of the tribal drinking water program, including resumption of sanitary surveys and inspections in a manner that considers the coronavirus restrictions of each tribe.	U	9/30/22	
		9. Incorporate lessons learned from the coronavirus pandemic to improve Region 10's existing plans for continuity of operations, with an emphasis on data management and network connectivity.	U	9/30/22	
		10. Develop a workforce analysis to address staff workload and the skills needed for the direct implementation of the tribal drinking water program.	U	9/30/22	
EPA's Office of Land and Emergency Management Lacked a Nationally Consistent Strategy for Communicating Health Risks at Contaminated Sites <a href="#">21-P-0223</a> , September 9, 2021	OLEM	1. Establish and implement internal controls to achieve nationally consistent risk communication to improve the impacted public's awareness and understanding of risks at contaminated sites. Consistent across all Office of Land and Emergency Management programs and regional offices, such internal controls should: (a) define relevant timelines for communications; (b) identify who should be notified of sampling results; (c) use and promote existing best risk communication practices, such as community advisory groups, community involvement coordinators, cumulative risk assessments, and assessments of environmental justice concerns; (d) determine how to communicate risks for emerging contaminants, such as per- and polyfluoroalkyl substances; and (e) be consistent with the EPA's <i>Seven Cardinal Rules of Risk Communication</i> .	9/30/22		
		2. Establish and implement internal controls for the Office of Land and Emergency Management to conduct periodic evaluations of the risk communication efforts and outreach at Office of Land and Emergency Management–led sites. Periodically summarize Office of Land and Emergency Management programwide risk communication evaluation results to share across the Office of Land and Emergency Management programs and with EPA regions. Use these risk communication evaluation results when warranted to modify the Office of Land and Emergency Management programwide risk communication strategy, as appropriate.	9/30/22		

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		3. Establish and implement internal controls for the Office of Land and Emergency Management to provide community members, when sampling results or other indicators show that they are or may be exposed to environmental health hazards, with: (a) information that allows them to manage their risks and (b) resources to contact to address the health impacts of the exposure.	9/30/22		
EPA Needs to Measure and Track Performance of Programs Eliminated in President’s Budget but Later Funded by Congress <a href="#">21-E-0219</a> , September 2, 2021	OCFO	1. Develop written guidance that explicitly states that eliminated-then-funded programs must measure and track performance.	2/28/22	5/31/22	
		2. Develop an annual process to verify that eliminated-then-funded programs have performance measures in place and to identify where those measures are tracked.	2/28/22	5/31/22	
EPA’s Endocrine Disruptor Screening Program Has Made Limited Progress in Assessing Pesticides <a href="#">21-E-0186</a> , July 28, 2021	OCSP	1. Issue Tier 1 test orders for each List 2 chemical or publish an explanation for public comment on why Tier 1 data are no longer needed to characterize a List 2 chemical’s endocrine-disruption activity.	9/30/25		
		2. Determine whether the EPA should incorporate the Endocrine Disruptor Screening Program Tier 1 tests (or approved new approach methodologies) into the pesticide registration process as mandatory data requirements under 40 C.F.R. § 158 for all pesticide use patterns.	9/30/24		
		3. Issue List 1–Tier 2 test orders for the 18 pesticides in which additional Tier 2 testing was recommended or publish an explanation for public comment on why Tier 2 data are no longer needed to characterize the endocrine-disruption activity for each of these 18 pesticides.	9/30/24		
		4. Issue for public review and comment both the Environmental Fate and Effects Division’s approach for the reevaluation of List 1–Tier 1 data and the revised List 1–Tier 2 recommendations.	12/31/23		
		5. Develop and implement an updated formal strategic planning document, such as the Comprehensive Management Plan.	9/30/22		
		6. Develop performance measures, with reasonable time frames, to document progress toward and achievement of milestones or targets. Specifically, the Endocrine Disruptor Screening Program should consider at least one performance measure that tracks progress in testing pesticides for human endocrine disruptor activity.	10/1/24		
		7. Conduct annual internal program reviews of the Endocrine Disruptor Screening Program.	9/30/22		
		8. Complete and publish the Endocrine Disruptor Screening Program’s response(s) to 2015 Federal Register notice comments and its related white paper.	12/31/21	4/30/22	
		10. To increase external communication and transparency, update the Endocrine Disruptor Screening Program website, including the program timeline, and publish any relevant program documents.	12/30/21	4/30/22	
EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance <a href="#">21-P-0175</a> , July 8, 2021	OAR	1. Update Agency guidance on practical enforceability to more clearly describe how the technical accuracy of a permit limit should be supported and documented. In updating such guidance, the Office of Air and Radiation should consult and collaborate with the Office of Enforcement and Compliance Assurance, the Office of General Counsel, and the EPA regions.	10/31/23		
		2. In consultation with the EPA regions, develop and implement an oversight plan to include (a) an initial review of a sample of synthetic-minor-source permits in different industries that are issued by state, local, and tribal agencies to assess whether the permits adhere to EPA guidance on practical enforceability, including limits that are technically accurate, have appropriate time periods, and include sufficient	10/31/24		

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		monitoring, record-keeping, and reporting requirements; (b) a periodic review of a sample of synthetic-minor-source permits to occur, at a minimum, once every five years; and (c) procedures to resolve any permitting deficiencies identified during the initial and periodic reviews.			
		3. Assess recent EPA studies of enclosed combustion device performance and compliance monitoring and other relevant information during the next statutorily required review of 40 C.F.R Part 60 Subparts OOOO and OOOOa to determine whether revisions are needed to monitoring, record-keeping, and reporting requirements for enclosed combustion devices to assure continuous compliance with associated limits, and revise the regulatory requirements as appropriate.	12/31/24		
		4. Revise the Agency's guidance to communicate its key expectations for synthetic-minor-source permitting to state and local agencies.	10/31/24		
		5. Identify all state, local, and tribal agencies in which Clean Air Act permit program implementation fails to adhere to the public participation requirements for synthetic-minor-source permit issuance and take appropriate steps to assure the identified states adhere to the public participation requirements.	12/31/23		
EPA Deviated from Typical Procedures in Its 2018 Dicamba Pesticide Registration Decision <a href="#">21-E-0146</a> , May 24, 2021	OCSPP	1. Implement a procedure requiring senior managers or policy makers to document changes or alterations to scientific opinions, analyses, and conclusions in interim and final pesticide registration decisions and their basis for such changes or alterations.	3/31/22	4/30/22	
		2. Require an assistant administrator-level verification statement that <i>Scientific Integrity Policy</i> requirements were reviewed and adhered to for pesticide registration decisions that involve the immediate office.	U	9/30/22	
		3. Annually conduct and document training for all staff and senior managers and policy makers to affirm the office's commitment to the Scientific Integrity Policy and principles and to promote a culture of scientific integrity.	3/31/22	3/31/26	
Resource Constraints, Leadership Decisions, and Workforce Culture Led to a Decline in Federal Enforcement <a href="#">21-P-0132</a> , May 13, 2021	OECA	3. Use the results of the Office of Inspector General's 2019 <i>Enforcement Survey</i> and other resources to identify and address areas of concern for the enforcement program, including through issuing new or revised policies, as appropriate.	9/30/21****		
		4. Incorporate additional enforcement information and data into future annual enforcement results reports to provide context for (a) compliance monitoring activities conducted by the Agency and (b) the estimated environmental benefits achieved through Agency enforcement actions.	3/31/22	8/29/22	
		6. Evaluate the annual enforcement performance measures to assess whether additional context should be provided for other reported measures or whether additional measures should be included in future reports to fully capture the scope of the Agency's enforcement program.	2/28/22	8/29/22	
		7. Develop and track noncompliance rates within environmental programs or use other innovative approaches that would indicate the success of enforcement activities at returning entities to compliance.	6/30/22		
Staffing Constraints, Safety and Health Concerns at EPA's National Enforcement Investigations Center May Compromise Ability to Achieve Mission	OECA	5. Develop and incorporate metrics that address safety and health issues, and staff concerns into National Enforcement Investigations Center senior management performance standards, such as collecting anonymous feedback from all staff annually.	U	9/30/22	
		9. Develop and incorporate metrics on the National Enforcement Investigations Center work environment and culture into Office of	U	6/28/24	

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<a href="#">21-P-0131</a> , May 12, 2021		Criminal Enforcement, Forensics, and Training senior management performance standards, such as results from the annual Federal Employee Viewpoint Survey, periodic culture audits, or other methods to measure progress.			
		10. Develop and incorporate metrics that address work environment and culture into National Enforcement Investigations Center senior management performance standards.	U	6/28/24	
EPA Helps States Reduce Trash, Including Plastic, in U.S. Waterways but Needs to Identify Obstacles and Develop Strategies for Further Progress <a href="#">21-P-0130</a> , May 11, 2021	OW	1. Evaluate the obstacles to implementing the Clean Water Act to control trash in U.S. waterways and provide a public report describing those obstacles.	12/31/21	6/30/22	
		2. Develop and disseminate strategies to states and municipalities for addressing the obstacles identified in the evaluation from Recommendation 1. These strategies may include guidance regarding how to develop narrative water quality criteria, consistent assessment and measurement methodologies, and total maximum daily loads for trash pollution.	4/30/23		
EPA Should Conduct New Residual Risk and Technology Reviews for Chloroprene- and Ethylene Oxide-Emitting Source Categories to Protect Human Health <a href="#">21-P-0129</a> , May 6, 2021	OAR	4. Conduct overdue technology reviews for Group I polymers and resins that cover neoprene production, synthetic organic chemical manufacturing industry, commercial sterilizers, hospital sterilizers, and chemical manufacturing area sources, which are required to be completed at least every eight years by the Clean Air Act.	9/30/24		
Improved Review Processes Could Advance EPA Regions 3 and 5 Oversight of State-Issued National Pollutant Discharge Elimination System Permits <a href="#">21-P-0122</a> , April 21, 2021	Region 3	1. Review the modified National Pollutant Discharge Elimination System mining permits issued by West Virginia based on the 2019 revisions to its National Pollutant Discharge Elimination System program to ensure that no backsliding has occurred, including for discharges of ionic pollution, in accordance with EPA Region 3's approval letter dated March 27, 2019. If a permit does not contain record documentation for the reasonable potential analysis or otherwise allows backsliding, alert West Virginia of the permit inadequacies.	U	3/31/22 <sup>†</sup> 1/31/23	
		2. Review the modified National Pollutant Discharge Elimination System mining permits issued by West Virginia based on the 2019 revisions to its National Pollutant Discharge Elimination System program to determine whether the permits contain effluent limits for ionic pollution and other pollutants that are or may be discharged at a level that causes, has the reasonable potential to cause, or contributes to an excursion above any applicable water quality standard, as required by Clean Water Act regulations. If a permit lacks required effluent limits, take appropriate action to address such deficiencies.	U	12/31/22 <sup>†</sup> 1/31/25	
		3. Develop a formal internal operating procedure to facilitate timely permit reviews and transmission of EPA comments to states.	U	3/31/22 <sup>†</sup> 10/31/22	
	Region 5	4. Review and provide written input on any National Pollutant Discharge Elimination System permit prepared for reissuance by the Minnesota Pollution Control Agency for the PolyMet Mining Inc. NorthMet project, if applicable, as appropriate pursuant to the requirements of the Clean Water Act, National Pollutant Discharge Elimination System regulations, the Region 5 National Pollutant Discharge Elimination System permit review standard operating	11/30/23		

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Report title, number, and date	Office	Unimplemented recommendation	EPA's initial planned completion date (at time of report issuance)	EPA's revised planned completion date(s)*	Potential monetary benefits** (in thousands)
		procedure, and the memorandum of agreement between EPA Region 5 and the Minnesota Pollution Control Agency.			
Concerns About the Process Used for the SAFE Vehicles Rule Demonstrate the Need for a Policy on EPA's Role in Joint Rulemakings <a href="#">21-E-0125</a> , April 20, 2021	OAR	3. In coordination with the Office of Policy, formally document decisions to not complete Action Development Process milestones, including early guidance, analytic blueprint, options selection, and final Agency review.  † The OAR said that it will propose revised corrective actions and planned completion dates in the near future.	6/30/21	9/30/22†	
EPA Delayed Risk Communication and Issued Instructions Hindering Region 5's Ability to Address Ethylene Oxide Emissions <a href="#">21-P-0123</a> , April 15, 2021	OAR	1. Develop standard operating procedures describing how the Office of Air and Radiation will work with EPA regional offices to communicate preliminary air toxics risk information, including elevated risks found in the National Air Toxics Assessment, to the public so that communities are promptly informed of potential health concerns.  2. Develop standard operating procedures describing the roles and responsibilities of the Office of Air and Radiation and regional offices in assessing and addressing air toxics emissions contributing to health risks, as found in the National Air Toxics Assessment, other studies, or public complaints.	U	6/30/22	
EPA Does Not Consistently Monitor Hazardous Waste Units Closed with Waste in Place or Track and Report on Facilities That Fall Under the Two Responsible Programs <a href="#">21-P-0114</a> , March 29, 2021	OLEM	3. Develop and implement controls to verify that the Resource Conservation and Recovery Act referrals to the Superfund program are added to Superfund Enterprise Management System for further Superfund program attention, as necessary.  4. Develop and implement controls to verify that the Superfund program deferrals to the Resource Conservation and Recovery Act are added to RCRAInfo for further Resource Conservation and Recovery Act attention, as necessary.  5. Develop and maintain a crosswalk of Superfund Enterprise Management System and corresponding RCRAInfo identification numbers.  6. Develop and implement controls to identify and eliminate overlap of environmental indicators between Resource Conservation and Recovery Act Corrective Action and Superfund Programs and include this information in public queries, such as Cleanups in My Community.	3/31/22	6/30/22	
EPA Is at Risk of Not Achieving Special Local Needs Program Goals for Pesticides <a href="#">21-E-0072</a> , February 10, 2021	OCSPP	1. Develop program objectives and measures and implement data-collection processes to determine the risk-reduction and pollution-prevention outcomes of the Special Local Needs program.	7/1/22		
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 <a href="#">21-P-0032</a> , December 3, 2020	Region 2	2. Develop and implement a supplement to Region 2's emergency response plan to describe and address the specific geographic, logistical, and cultural norms applicable to disaster response in Puerto Rico and the U.S. Virgin Islands. This supplement should include local EPA staff roles and responsibilities, as well as address the likely limitations to transportation, communications, and power in the aftermath of disasters.  3. In coordination with the Office of Water, implement America's Water Infrastructure Act in Puerto Rico and the U.S. Virgin Islands by: (a) developing and implementing a strategy to provide training, guidance, and assistance to small drinking water systems as they improve their resilience and (b) establishing a process for small drinking water systems to apply for America's Water Infrastructure Act grants. This process should include (1) implementing the EPA's May 2020 guidance provided to small drinking water systems regarding resilience assessments and (2) establishing a public information campaign to	6/30/23		

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Report title, number, and date	Office	Unimplemented recommendation	EPA's initial planned completion date (at time of report issuance)	EPA's revised planned completion date(s)*	Potential monetary benefits** (in thousands)
		inform small drinking water systems of the America's Water Infrastructure Act grant opportunity, qualifying requirements, and application deadlines.			
Improved EPA Oversight of Funding Recipients' Title VI Programs Could Prevent Discrimination <a href="#">20-E-0333</a> , September 28, 2020	OGC	1. Develop and implement a plan to coordinate relevant Agency program, regional, and administrative offices with the External Civil Rights Compliance Office to develop guidance on permitting and cumulative impacts related to Title VI.	U	9/30/22	
		2. Develop and implement a plan to complete systematic compliance reviews to determine full compliance with the Title VI program.	U	9/30/22	
		4. Verify that EPA funding applicants address potential noncompliance with Title VI with a written agreement before the funds are awarded.	U	9/30/22	
		5. Determine how to use existing or new data to identify and target funding recipients for proactive compliance reviews, and develop or update policy, guidance, and standard operating procedures for collecting and using those data.	U	3/31/23	
		6. Develop and deliver training for the deputy civil rights officials and EPA regional staff that focuses on their respective roles and responsibilities within the EPA's Title VI program.	U	3/31/22 9/30/23	
EPA Needs to Improve Oversight of How States Implement Air Emissions Regulations for Municipal Solid Waste Landfills <a href="#">20-P-0236</a> , July 30, 2020	Region 6	3. Assist the State of Arkansas in developing and submitting a state plan to implement the 2016 municipal solid waste landfill Emission Guidelines. If Arkansas does not submit a state plan, implement the federal plan for the 2016 municipal solid waste landfill Emission Guidelines once the federal plan is effective.	6/30/22		
	OAR	4. Develop and implement a process for the periodic review of municipal solid waste landfill design capacity information and Title V permit lists to identify municipal solid waste landfills with design capacities over the applicable threshold that have not applied for a Title V permit.	U	9/30/21 12/31/22	
Further Efforts Needed to Uphold Scientific Integrity Policy at EPA <a href="#">20-P-0173</a> , May 20, 2020	DA	1. Determine the extent and cause of the concerns related to culture and "tone at the top," based on the indicators from the OIG's scientific integrity survey. Issue the results to all EPA staff and make available to the public, including planned actions to address the causes.	9/30/20	12/31/21 9/30/22	
	ORD/ Science Advisor	6. In coordination with the assistant administrator for Mission Support, complete the development and implementation of the electronic clearance system for scientific products across the Agency.	6/30/22	6/30/24	
		7. With the assistance of the Scientific Integrity Committee, finalize and release the procedures for addressing and resolving allegations of a violation of the Scientific Integrity Policy, and incorporate the procedures into scientific integrity outreach and training materials.	9/30/20	4/30/22 6/30/22 3/31/23	
		8. With the assistance of the Scientific Integrity Committee, develop and implement a process specifically to address and resolve allegations of Scientific Integrity Policy violations involving high profile issues or senior officials, and specify when this process should be used.	6/30/21	6/30/22 3/31/23	
EPA's Processing Times for New Source Air Permits in Indian Country Have Improved, but Many Still Exceed Regulatory Time Frames <a href="#">20-P-0146</a> , April 22, 2020	OAR	1. Implement a system that is accessible to both the EPA and the applicants to track the processing of all tribal-New-Source-Review permits and key permit dates, including application received, application completed, draft permit issued, public comment period (if applicable), and final permit issuance.	9/30/21	9/30/22	
		2. Establish and implement an oversight process to verify that the regions update the tribal-New-Source-Review permit tracking system on a periodic basis with the correct and required information.	3/31/22	9/30/22	

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		3. Develop and implement a strategy to improve the application process and permitting timeliness for tribal-New-Source-Review permits, taking into consideration the findings and recommendations from the Lean event. The strategy should include procedures to measure results.	6/30/22		
		4. Provide guidance to the regions on how to accurately determine and document the application completion date that should be used for tracking the tribal-New-Source-Review permitting process and assessing timeliness.	9/30/21	3/31/22 9/30/22	
		5. Develop and implement a plan, in consultation with the Office of Enforcement and Compliance Assurance and the EPA regions, to periodically coordinate with tribes to identify facilities that are operating in Indian Country without the required tribal-New-Source-Review permit.	9/30/22		
		6. Develop and implement a plan, in consultation with the Office of Enforcement and Compliance Assurance and the EPA regions, to periodically conduct outreach to industry groups to educate them on the tribal-New-Source-Review permit requirements for facilities that are constructed or modified in Indian Country.	9/30/22		
Management Alert: Prompt Action Needed to Inform Residents Living Near Ethylene Oxide-Emitting Facilities About Health Concerns and Actions to Address Those Concerns <a href="#">20-N-0128</a> , March 31, 2020	ADA	1. Improve and continue to implement ongoing risk communication efforts by promptly providing residents in all communities near the 25 ethylene oxide-emitting facilities identified as high-priority by the EPA with a forum for an interactive exchange of information with the EPA or the states regarding health concerns related to exposure to ethylene oxide.  † The EPA and the OIG were unable to reach agreement on the corrective actions for this recommendation. On January 4, 2021, as part of the audit resolution process, the EPA administrator concurred with the OAR's position that the recommendation should be closed. We consider the administrator's January 4, 2021 decision a significant management decision with which we disagree. We continue to work with the EPA to address our recommendation.	U	5/31/21†	
EPA Failed to Develop Required Cost and Benefit Analyses and to Assess Air Quality Impacts on Children's Health for Proposed Glider Repeal Rule Allowing Used Engines in Heavy-Duty Trucks <a href="#">20-P-0047</a> , December 5, 2019	OAR	1. In consultation with the associate administrator for Policy, for the proposed Glider Repeal Rule, per Executive Order 12866, identify for the public (e.g., via the public docket) substantive change of economic significance between the draft submitted to the Office of Information and Regulatory Affairs for review and the action subsequently announced, and identify whether that change was made at the suggestion or recommendation of the Office of Information and Regulatory Affairs.  † The OAR said that it will propose revised corrective actions and planned completion dates in the near future.	12/31/19	3/31/21 6/30/21 6/30/22†	
Tribal Pesticide Enforcement Comes Close to Achieving EPA Goals, but "Circuit Rider" Inspector Guidance Needed <a href="#">20-P-0012</a> , October 29, 2019	OECA	1. Require circuit riders to include the pesticide needs and risks of each tribe on their circuit in the development of their priority-setting plans, which are a required component of tribal pesticide enforcement cooperative agreements.	12/31/22		
		2. Develop and implement tribal circuit rider guidance for pesticide inspectors that includes expectation-setting and communication with tribes that are being served under a tribal pesticide enforcement cooperative agreement.	12/31/22		
		3. Develop and implement regional processes to receive feedback directly from tribes using pesticide circuit riders.	12/31/22		

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Report title, number, and date	Office	Unimplemented recommendation	EPA's initial planned completion date (at time of report issuance)	EPA's revised planned completion date(s)*	Potential monetary benefits** (in thousands)
EPA Must Improve Oversight of Notice to the Public on Drinking Water Risks to Better Protect Human Health <a href="#">19-P-0318</a> , September 25, 2019	OW	5. Update and revise the 2010 <i>Revised State Implementation Guidance for the Public Notification Rule</i> to include: (a) public notice delivery methods that are consistent with regulations and (b) information on modern methods for delivery of public notice.	6/30/20	9/30/22	
		6. Update and revise the 2010 <i>Public Notification Handbooks</i> to include: (a) public notice delivery methods that are consistent with regulations, (b) information on modern methods for delivery of public notice, (c) public notice requirements for the latest drinking water regulations, (d) procedures for public water systems to achieve compliance after violating a public notice regulation, (e) up-to-date references to compliance assistance tools, and (f) additional resources for providing public notice in languages other than English.	9/30/20	9/30/22	
More Effective EPA Oversight Is Needed for Particulate Matter Emissions Compliance Testing <a href="#">19-P-0251</a> , July 30, 2019	Region 10	5. Develop a communication plan to make all state and local agencies within Region 10 aware of EPA requirements and guidance for conducting stack testing oversight.	5/31/22		
		6. Develop and implement controls to assess delegated agencies' stack testing oversight activities.	3/31/22	12/21/22 12/31/22	
EPA Effectively Screens Air Emissions Data from Continuous Monitoring Systems but Could Enhance Verification of System Performance <a href="#">19-P-0207</a> , June 27, 2019	OAR	1. Develop and implement electronic checks in the EPA's Emissions Collection and Monitoring Plan System or through an alternative mechanism to retroactively evaluate emissions and quality assurance data in instances where monitoring plan changes are submitted after the emissions and quality assurance data have already been accepted by the EPA.	3/31/25		
EPA Unable to Assess the Impact of Hundreds of Unregulated Pollutants in Land-Applied Biosolids on Human Health and the Environment <a href="#">19-P-0002</a> , November 15, 2018	OW	3. Complete development of the probabilistic risk assessment tool and screening tool for biosolids land application scenarios.	12/31/21	3/31/23	
		4. Develop and implement a plan to obtain the additional data needed to complete risk assessments and finalize safety determinations on the 352 identified pollutants in biosolids and promulgate regulations as needed.	12/31/22		
		6. Publish guidance on the methods for the biosolids pathogen alternatives 3 and 4.	12/31/20	5/31/21 12/31/21 7/1/22	
		8. Issue updated and consistent guidance on biosolids fecal coliform sampling practices.	12/31/20	5/31/21 12/31/21 7/1/22	
EPA Needs a Comprehensive Vision and Strategy for Citizen Science that Aligns with Its Strategic Objectives on Public Participation <a href="#">18-P-0240</a> , September 5, 2018	DA	1. Establish a strategic vision and objectives for managing the use of citizen science that identifies: (a) linkage to the agency's strategic goals, (b) roles and responsibilities for implementations, and (c) resources to maintain and build upon existing agency expertise.	12/31/20	9/30/22	
		2. Through appropriate EPA offices, direct completion of an assessment to identify the data management requirements for using citizen science data and an action plan for addressing those requirements, including those on sharing and using data, data format/standards, and data testing/validation.	12/31/20	3/31/23	
	ORD	4. Build capacity for managing the use of citizen science, and expand awareness of citizen science resources, by: a. Finalizing the checklist on administrative and legal factors for Agency staff to consider when developing citizen science projects, as well as identifying and developing any procedures needed to ensure compliance with steps in the checklist. b. Conducting training and/or marketing on the EPA's citizen science intranet site for program and regional staff in developing projects. c. Finalizing and distributing materials highlighting project successes and how the EPA has used results of its investment in citizen science.	12/31/20	12/31/21 11/1/22	

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Report title, number, and date	Office	Unimplemented recommendation	EPA's initial planned completion date (at time of report issuance)	EPA's revised planned completion date(s)*	Potential monetary benefits** (in thousands)
Management Weaknesses Delayed Response to Flint Water Crisis <a href="#">18-P-0221</a> , July 19, 2018	OECA and OW	6. Provide regular training for EPA drinking water staff, managers and senior leaders on Safe Drinking Water Act tools and authorities; state and agency roles and responsibilities; and any Safe Drinking Water Act amendments or Lead and Copper Rule revisions.	7/7/21***		
		8. Create a system that tracks citizen complaints and gathers information on emerging issues. The system should assess the risk associated with the complaints, including efficient and effective resolution.	7/7/21***		
EPA Needs to Evaluate the Impact of the Revised Agricultural Worker Protection Standard on Pesticide Exposure Incidents <a href="#">18-P-0080</a> , February 15, 2018	OCSPP	1. In coordination with the Office of Enforcement and Compliance Assurance, develop and implement a methodology to evaluate the impact of the revised Agricultural Worker Protection Standard on pesticide exposure incidents among target populations.	U	12/31/22	
Additional Measures Can Be Taken to Prevent Deaths and Serious Injuries from Residential Fumigations <a href="#">17-P-0053</a> , December 12, 2016	OCSPP	3. Conduct an assessment of clearance devices to validate their effectiveness in detecting required clearance levels, as part of the Office of Pesticide Programs ongoing reevaluation of structural fumigants.	11/30/17	8/31/21 12/31/22	
EPA Has Not Met Certain Statutory Requirements to Identify Environmental Impacts of Renewable Fuel Standard <a href="#">16-P-0275</a> , August 18, 2016	OAR	2. Complete the anti-backsliding study on the air quality impacts of the Renewable Fuel Standard as required by the Energy Independence and Security Act.	9/30/24		
		3. Determine whether additional action is needed to mitigate any adverse air quality impacts of the Renewable Fuel Standard as required by the Energy Independence and Security Act.	9/30/24		
EPA Has Not Met Statutory Requirements for Hazardous Waste Treatment, Storage and Disposal Facility Inspections, but Inspection Rates Are High <a href="#">16-P-0104</a> , March 11, 2016	OECA	1. Implement management controls to complete the required TSDF inspections.	3/19/19***		
EPA's Endocrine Disruptor Screening Program Should Establish Management Controls to Ensure More Timely Results <a href="#">11-P-0215</a> , May 3, 2011	OCSPP	4. Develop short-term, intermediate, and long-term outcome performance measures, and additional output performance measures, with appropriate targets and timeframes, to measure the progress and results of the program.	9/23/13***		
		5. Develop and publish a comprehensive management plan for EDSP, including estimates of EDSP's budget requirements, priorities, goals, and key activities covering at least a 5-year period.	9/23/13***		
		6. Annually review the EDSP program results, progress toward milestones, and achievement of performance measures, including explanations for any missed milestones or targets.	9/23/13***		
EPA Should Revise Outdated or Inconsistent EPA-State Clean Water Memoranda of Agreement <a href="#">10-P-0224</a> , September 14, 2010	OW	2-2. Develop a systematic approach to identify which states have outdated or inconsistent memorandums of agreements; renegotiate and update those Memorandums of Agreements using the Memorandum of Agreements template; and secure the active involvement and final, documented concurrence of headquarters to ensure national consistency.	9/28/18	9/30/20 9/30/22	

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Making Better Use of Stringfellow Superfund Special Accounts <a href="#">08-P-0196</a> , July 9, 2008	Region 9	2. Reclassify or transfer to the Trust Fund, as appropriate, \$27.8 million (plus any earned interest less oversight costs) of the Stringfellow special accounts in annual reviews, and at other milestones including the end of fiscal year 2010, when the record of decision is signed and the final settlement is achieved.	12/31/12	9/30/23 9/30/26	\$27,800
<b>Subtotal</b>		<b>103 unimplemented recommendations</b>			<b>\$27,800</b>
<b>Total</b>		<b>156 unimplemented recommendations</b>			<b>\$29,677</b>

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## CSB Reports with Unimplemented Recommendations

*This table provides the full text of recommendations issued to the CSB prior to this semiannual period that remain unimplemented, along with the planned completion dates provided by the CSB when the associated final reports were issued and any subsequent revisions made by the CSB to those planned completion dates.*

*This table reflects the status of recommendations as of March 31, 2022.*

Report title, number, and date	Office	Unimplemented recommendation	CSB's initial planned completion date at time of report issuance	CSB's revised planned completion date(s)*	Potential monetary benefits (in thousands)**
<b>Category 1— Management Operations</b>					
CSB's Information Security Program Is Not Consistently Implemented; Improvements Are Needed to Address Four Weaknesses <a href="#">21-E-0071</a> , February 9, 2021	CSB	1. Complete the Risk Assessment process as required by NIST 800-37, re-evaluate the Risk Management Framework to make it more fluent to leverage day-to-day processes in place for completing the risk assessment, and determine how to best implement an organization-wide governance process for monitoring and reporting on risks.	4/30/21	9/30/22	
		2. Document the process in place to monitor required flaw remediation to resolution and enhance the flaw remediation process to require approvals if risks cannot be mitigated to an acceptable level in a timely manner. In addition, develop timeframes and monitoring on the timeliness of applying patch updates.	1/31/21	9/30/22	
CSB Discontinued Information Recovery Testing and Off-Site Backup Storage During the Coronavirus Pandemic <a href="#">21-E-0016</a> , November 18, 2020	CSB	1. Test its disaster recovery plan at least annually.	12/30/20	6/30/22	
<b>Total</b>		<b>3 unimplemented recommendations</b>			<b>\$0</b>

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## Appendix 4—Closed Investigations Involving Senior Employees

### For Reporting Period Ending March 31, 2022

Section 5(a)(19) of the Inspector General Act requires a report on each investigation involving a senior government employee where allegations of misconduct were substantiated. Section 5(a)(22) of the Act requires a detailed description of the particular circumstances of any investigation conducted by the OIG involving a senior government employee that is closed and was not disclosed to the public. Details on each investigation conducted by the OIG involving senior employees closed during the semiannual reporting period ending March 31, 2022, are provided below.

**CASE NUMBER: OI-HQ-2021-CCR-0075**

An EPA SES employee allegedly wrongfully deleted two EPA official emails at the request of a company involved in litigation with the Agency. The investigation did not substantiate the allegation.

## Appendix 5—Peer Reviews Conducted

### For Reporting Period Ending March 31, 2022

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

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

The following are the most recent peer reviews conducted by another OIG of EPA OIG. There are no outstanding recommendations from these peer reviews.

#### Audits

The most recent peer review report on the EPA OIG was issued on April 15, 2021, by the Treasury Inspector General for Tax Administration OIG. That review, covering the three-year period ending September 30, 2020, found that the EPA OIG's system of quality control was suitably designed and complied with to provide the EPA OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The EPA OIG received an external peer review rating of *pass*.

#### Investigations

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

## Appendix 6—OIG Mailing Addresses and Telephone Numbers

### Headquarters

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

### Offices

#### Region 1

U.S. Environmental Protection Agency  
Office of Inspector General  
5 Post Office Square (Mail Code: 15-1)  
Boston, MA 02109-3912  
Audit/Evaluation: (617) 918-1475  
Investigations: (984) 309-2669

#### Region 4

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

#### Region 7

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

#### Region 10

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

#### Region 2

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

#### Region 5

U.S. Environmental Protection Agency  
Office of Inspector General  
77 West Jackson Boulevard  
13th Floor (1A-13J)  
Chicago, IL 60604  
Audit/Evaluation: (312) 353-2486  
Investigations: (312) 886-7167

#### Region 8

U.S. Environmental Protection Agency  
Office of Inspector General  
1595 Wynkoop Street, 4th Floor  
Denver, CO 80202  
Audit/Evaluation: (303) 312-6871  
Investigations: (303) 312-6868

#### Cincinnati

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

#### Region 3

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

#### Region 6

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

#### Region 9

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

#### Research Triangle Park

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