



CONSIDERATIONS FROM SINGLE AUDIT REPORTS FOR THE EPA’S ADMINISTRATION OF INFRASTRUCTURE INVESTMENT AND JOBS ACT FUNDS



Infrastructure pipes for water. (EPA photo)

Purpose:

We performed this review to highlight findings identified in single audit reports that are relevant to the U.S. Environmental Protection Agency’s administration of programs under the Infrastructure Investment and Jobs Act. Our review covered fiscal years 2019 through 2021. The project number for this review was [OA-FY22-0099](#).

This review supports EPA mission-related efforts:

- *Compliance with the law.*
- *Partnering with states and other stakeholders.*
- *Operating efficiently and effectively.*

This review addresses a top EPA management challenge:

- *Managing infrastructure funding and business operations.*

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Overview

The U.S. Environmental Protection Agency Office of Inspector General reviewed OIG memorandums summarizing findings from external audits of nonfederal entities, such as states, local governments, and federally recognized tribes, that expended EPA grant funds. These audits are commonly referred to as “single audits” and are conducted by independent nonfederal auditors.¹ We identified seven areas in which noncompliance with applicable federal laws, regulations, and program requirements was most frequent. We found that most instances of noncompliance were associated with two programs: the Clean Water State Revolving Fund, or CWSRF, program and the Drinking Water State Revolving Fund, or DWSRF, program. We performed this review to help the EPA prepare to administer an additional \$60 billion in funds pursuant to the Infrastructure Investment and Jobs Act, or IIJA.

This project does not constitute an audit or evaluation but is a review of prior OIG memorandums and a summary of our findings.

Background

According to the EPA’s *Grants Management Plan*, the EPA awards approximately half of its annual budget in grants. These grants are issued in support of more than 100 EPA programs and are awarded to nonfederal entities, such as states, local governments, federally recognized tribes, nonprofit organizations, educational institutions, and other eligible entities.

President Joseph R. Biden signed the IIJA into law (Pub. L. 117-58) on November 15, 2021. The IIJA will provide the EPA with approximately \$60 billion for infrastructure-related purposes from fiscal year 2022 through fiscal year 2026. The vast majority of the EPA’s IIJA funding will be awarded as loans and grants to nonfederal entities. More than \$50 billion of the funding is for improving our nation’s drinking water, wastewater, and stormwater infrastructure, and most (\$43 billion) will be provided through the CWSRF and DWSRF programs.

¹ The word “auditor,” as used in this report, refers to these independent nonfederal auditors.

Single Audits

The Single Audit Act Amendments of 1996 and 2 C.F.R. part 200, *Uniform Administrative Requirements, Cost Principle, and Audit Requirements for Federal Awards*, require a nonfederal entity that expends \$750,000 or more in federal funds in a fiscal year to have an organizationwide audit. This “single audit” comprises one comprehensive audit of the entity’s financial statements and federal programs. The auditor who conducted the single audit then expresses an opinion on the entity’s financial statements; internal controls; and compliance with applicable federal laws, regulations, and program requirements.

Federal agencies rely on single audits to perform oversight of entities that expend federal grant funds. The Office of Management and Budget issues an annual *Compliance Supplement* to assist the auditors who conduct single audits. The *Compliance Supplement* outlines 12 areas of compliance that the federal government expects the auditors to consider as part of the organizationwide single audits:

- Activities Allowed or Unallowed.
- Allowable Cost/Costs Principles.
- Cash Management.
- Eligibility.
- Equipment and Real Property Management.
- Matching, Level of Effort, Earmarking.
- Period of Performance.
- Procurement and Suspension and Debarment.
- Program Income.
- Reporting.
- Subrecipient Monitoring.
- Special Tests and Provisions.

In addition, Part 4 of the *Compliance Supplement* allows federal agencies to provide information about compliance requirements specific to a program and to select up to six of the 12 compliance areas for the auditor to test. For example, the EPA has included the CWSRF and DWSRF programs in Part 4 of the *Compliance Supplement* and has requested that auditors test five compliance areas specifically for those two programs.

Figure 1 provides an overview of the single audit process. Auditors report their findings to the nonfederal entity that they audited via an audit report, which the nonfederal entity then submits to the Federal Audit Clearinghouse, an online repository of single audit reports. The EPA, as the federal awarding Agency, is responsible for reviewing single audit reports and following up on audit findings to ensure the entity takes corrective actions to address findings of noncompliance.² The OIG performed the review function for the time frame covered under this review. After reviewing a single audit report, the OIG issued

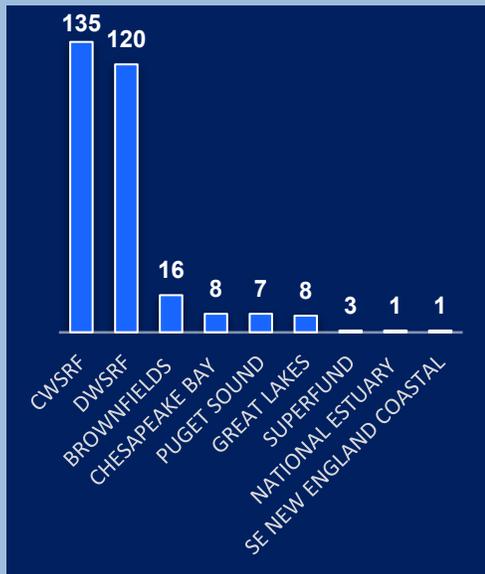
Figure 1:
The EPA’s single audit process



Source: OIG summary of the EPA’s single audit process. (EPA OIG image)

² Office of Management and Budget, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Award*, 2 C.F.R. part 200, subpart F.

Figure 2:
Instances of noncompliance for nine EPA programs expected to receive IIJA funds



Source: OIG analysis of single audit reports. (EPA OIG image)

Figure 3:
Top seven noncompliance areas for nine programs expected to receive IIJA funds



Note: S&D = Suspension and Debarment.
Source: OIG analysis of single audit reports. (EPA OIG image)

a corresponding memorandum to the EPA to communicate any findings of noncompliance that could impact EPA programs and to identify the federal or state agency responsible for working with the entity to ensure that corrective actions were taken.

Scope and Methodology

We reviewed single audit findings reported by the OIG to the EPA from fiscal years 2019 through 2021. We identified and categorized instances of noncompliance with applicable federal laws, regulations, and program requirements by nonfederal entities that expended funds under EPA programs that are expected to receive IIJA funds. Appendix A details our scope and methodology.

Responsible Offices

The EPA’s website states that the Office of Mission Support is responsible for leading the Agency’s core mission support functions to improve efficiency, coordination, and customer service for internal customers, stakeholders, and the public. The Office of Mission Support also oversees grants management.

The Office of Grants and Debarment is located within the Office of Mission Support and is responsible for managing the Agency’s assistance agreements, including grants. In addition, it is responsible for developing national policies, guidance, and training; providing national compliance support; administering assistance agreements for headquarters programs; and overseeing and managing the Agency’s Suspension and Debarment program and Grants Competition program. Under the EPA-OIG single audit agreement, the Office of Grants and Debarment serves as the EPA’s single audit liaison, both within and outside the federal government.

What We Found

During our review of single audit findings from fiscal years 2019 through 2021, we identified 364 instances of noncompliance with applicable federal laws, regulations, and program requirements by nonfederal entities expending EPA grant dollars. As Figure 2 illustrates, these instances of noncompliance spanned nine EPA programs that are expected to receive IIJA funds: CWSRF, DWSRF, Brownfields, Chesapeake Bay, Puget Sound, Great Lakes, Superfund, National Estuary, and Southeast New England Coastal. Appendix B provides the full titles and descriptions of these nine programs. The EPA programs with the greatest number of instances of noncompliance are the CWSRF and DWSRF.

Within the nine programs with single audit findings that are expected to receive IIJA funds, most instances of noncompliance were identified in seven of the *Compliance Supplement’s* 12 compliance areas, as listed below and shown in Figure 3:

- Procurement and Suspension and Debarment.
- Reporting.
- Allowable Costs/Cost Principles.

- Cash Management.
- Activities Allowable or Unallowable.
- Special Tests and Provisions.
- Subrecipient Monitoring.

Procurement and Suspension and Debarment

Within the nine EPA programs with single audit findings that are expected to receive IIJA funds, we identified 74 instances of noncompliance in this compliance area. Goods and services purchased or obtained with federal funds must comply with the applicable federal regulations and procurement requirements under the award or subaward. Per the *Compliance Supplement*, auditors test for such procurement issues as open competition; awards to vendors that have not been suspended, debarred, or excluded from doing business with the federal government; and internal controls and documentation that support transactions. In Part 4 of the *Compliance Supplement*, the EPA does require auditors to also test this compliance area specifically for the CWSRF and DWSRF programs. As examples of single audit findings, auditors identified these instances of noncompliance by nonfederal entities expending EPA grant dollars:

- A tribe with expenditures under the Puget Sound program lacked evidence that its vendors were not suspended or debarred prior to contract award.
- A city government with expenditures under the Brownfields program paid a vendor for work performed, but the city did not maintain sufficient documentation of the procurement-method and contractor-selection rationale used to choose that vendor. In addition, the city was unable to provide evidence that the vendor was not suspended or debarred.

With the expected and significant increase of IIJA funds slated to be given to the EPA and subsequently awarded as grants to nonfederal entities, it is important that the EPA monitors grant recipients to ensure that goods and services are acquired in accordance with federal laws, regulations, and terms and conditions of the awards. For example, federal funds should be awarded only to responsible entities that have not engaged in criminal or other improper activity that resulted in either temporary suspension or permanent debarment from receiving such funds.

Reporting

Within the nine programs with single audit findings that are expected to receive IIJA funds, we identified 60 instances of noncompliance in this compliance area. Recipients of federal funds typically have financial and performance reporting requirements. Per the *Compliance Supplement*, auditors evaluate and determine whether these required reports are timely, accurate, and complete and whether they support activities under the awards. General single audit findings under this compliance area include a failure to submit required financial and nonfinancial reports, untimely submittal of single audit and progress

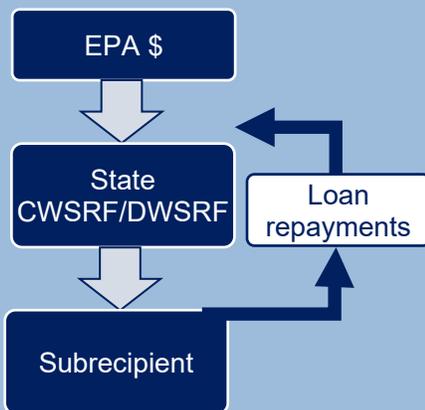


State of Washington's Puget Sound.
(EPA OIG photo)

How do CWSRFs and DWSRFs work?

The EPA provides capitalization grants to eligible states, which use the grants to establish revolving funds to provide low-interest loans to eligible recipients. As loan recipients repay their loans, the repayments and interest flow back into the revolving fund. The repaid funds can then be used to make additional loans. Figure 4 depicts this process.

Figure 4:
Flow of EPA CWSRF
and DWSRF federal funds



Source: OIG analysis. (EPA OIG image)

reports, and errors in reporting. As examples of single audit findings, auditors identified these instances of noncompliance by nonfederal entities expending EPA grant dollars:

- A nonprofit with expenditures under the Brownfields program failed to file the required federal financial reports.
- A local government with expenditures under the CWSRF program did not submit a single audit report and the associated reporting package to the Federal Audit Clearinghouse in a timely manner.
- A state with expenditures under the CWSRF and DWSRF programs had errors in its financial reporting for both programs. The state also lacked adequate internal controls—specifically, supervisory review—to ensure that reported amounts were reasonable in relation to prior reported amounts or expected amounts based on current activity.

Financial and performance reporting activities allow federal agencies to monitor and track recipient spending and performance. Financial reports can provide indications of financial issues, internal control weaknesses, and misuse of federal funds; early detection of these issues can prevent financial loss. Performance reports can alert agencies of weaknesses in task performance.

In Part 4 of the *Compliance Supplement*, the EPA does not require auditors to test this compliance area for the CWSRF and DWSRF programs. The IIJA will more than likely cause an increase in reporting requirements for these two programs. Reporting under the CWSRF and DWSRF programs needs to be accurate, considering the unprecedented amount of IIJA funds being distributed to the two programs and the EPA's commitment to addressing urgent water challenges under the IIJA.

Allowable Costs/Cost Principles

Within the nine EPA programs with single audit findings that are expected to receive IIJA funds, we identified 39 instances of noncompliance in this compliance area. Per the *Compliance Supplement*, auditors assess compliance with the cost principles contained in 2 C.F.R part 200, subpart E; program legislation; EPA regulations; and terms and conditions of the awards. In Part 4 of the *Compliance Supplement*, the EPA does require auditors to also test this compliance area specifically for the CWSRF and DWSRF programs. General single audit findings under this compliance area focus on the allowability of costs incurred and associated reimbursement requests. For example, auditors identified this instance of noncompliance by a nonfederal entity expending EPA grant dollars: a city government that expended funds under the CWSRF program did not have written policies and procedures that directly addressed the allowable costs under federal programs.

What is a Brownfield site?

The 2002 Small Business Liability Relief and Brownfields Revitalization Act defines a **brownfield site** as real property—the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. The Act authorizes the EPA to provide funding to local governments, quasi-governmental entities, state redevelopment agencies, and other eligible entities to capitalize a revolving loan fund and to provide subawards to carry out cleanup activities at brownfield sites.

Cash Management

Within the nine EPA programs with single audit findings that are expected to receive IIJA funds, we identified 38 instances of noncompliance in this compliance area. Per the *Compliance Supplement*, auditors assess activities associated with the cash disbursement to the recipient and any subrecipients, as well as the time that has lapsed between the transfer of funds. In Part 4 of the *Compliance Supplement*, the EPA requires auditors to also test this compliance area specifically for the CWSRF and DWSRF programs. General single audit findings under this compliance area include recipients not expending drawn funds in a timely manner and a lack of cash-management policy and procedures. For example, auditors identified these instances of noncompliance by nonfederal entities expending EPA grant dollars:

- A city government that expended funds under the Brownfields program did not follow its process to ensure that funds were disbursed to vendors within one week of receipt of federal funds for eight out of the ten federal reimbursement requests tested.
- A town government that expended funds under the CWSRF program had not formally adopted financial and cash-management policies as identified in the Code of Federal Regulations.

Improper payments, fraud, waste, or abuse may go undetected if there are poor cash-management controls.

Activities Allowable or Unallowable

Within the nine EPA programs with single audit findings that are expected to receive IIJA funds, we identified 26 instances of noncompliance in this compliance area. The activities allowed or prohibited for each federal program are unique and outlined in federal statutes, regulations, and terms and conditions of the awards. Per the *Compliance Supplement*, auditors test whether activities reported and reimbursed are permitted. In Part 4 of the *Compliance Supplement*, the EPA does require auditors to also test this compliance area specifically for the CWSRF and DWSRF programs. As examples of single audit findings, auditors identified these instances of noncompliance by nonfederal entities expending EPA grant dollars:

- A tribe that expended federal funds under the Puget Sound program had multiple control deficiencies, including inaccurate time reporting and missing timecard approvals. The auditor questioned \$3,767 of payroll charges because the tribe could not reconcile its accounting records and an employee's timesheet.
- A nonprofit that expended federal funds under the Brownfields program did not have adequate internal controls to make sure payroll expenditures were charged to the proper program.

Weak internal controls may lead to project mischarges. Mischarged costs may result in an improper payments to recipients.

What is the Davis-Bacon Act?

The Davis-Bacon Act, as amended, requires that each contract over \$2,000 to which the United States or the District of Columbia is a party for the construction, alteration, or repair of public buildings or public works shall contain a clause setting forth the minimum wages to be paid to various classes of laborers and mechanics employed under the contract. Under the provisions of the Act, contractors or their subcontractors are to pay workers employed directly upon the site of the work no less than the locally prevailing wages and fringe benefits paid on projects of a similar character. The Davis-Bacon Act directs the Secretary of Labor to determine such local prevailing wage rates.

—U.S. Department of Labor, “What are the Davis-Bacon and Related Acts?” [webpage](#)

Special Tests and Provisions

Within the nine EPA programs with single audit findings that are expected to receive IJJA funds, we identified 19 instances of noncompliance in this compliance area. Special tests and provisions outline specific requirements that the federal awarding department wants tested under its programs. Per the *Compliance Supplement*, auditors test compliance with these specific requirements. General single audit findings under this compliance area include a lack of policies or procedures to ensure that minority- and woman-owned business enterprise reports were reviewed prior to submission, a lack of documentation to support verification of prevailing wage rates, and a lack of documentation to support verification of iron and steel products used. For example, auditors identified these instances of noncompliance by nonfederal entities expending EPA grant dollars:

- A town government that expended funds under the DWSRF program did not provide documentation for one construction contract to show that it tracked and performed timely interviews and spot-checks, as required by the Davis-Bacon Act special provisions in the grant award.
- A city government that expended funds under the DWSRF program was unable to demonstrate compliance with the Davis-Bacon Act requirements set forth in the grant award.

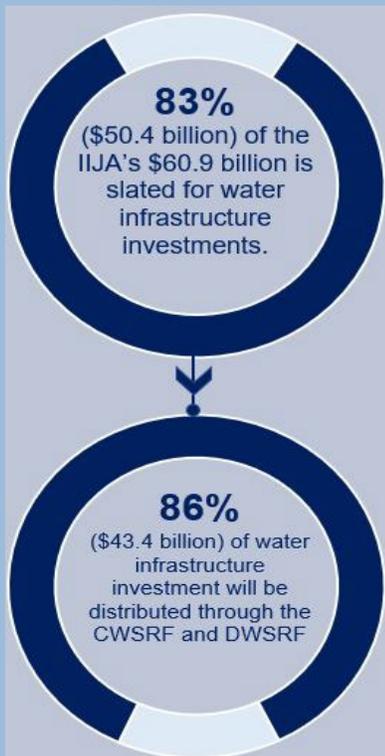
In Part 4 of the *Compliance Supplement*, the EPA does not require auditors to perform testing under this compliance area for the CWSRF and DWSRF programs. However, auditors may perform testing if the award terms specify additional material compliance requirements for the administration of the program or if the auditor believes there are increased risks of fraud, waste, or abuse of federal program funds. Compliance with the Davis-Bacon Act and Buy American provision will be important based on the unprecedented amount of IJJA funds associated with infrastructure construction projects under EPA programs and key priorities outlined in the EPA’s *Implementation of the Clean Water and Drinking Water State Revolving Fund Provisions of the Bipartisan Infrastructure Law Memorandum*.

Subrecipient Monitoring

Within the nine EPA programs with single audit findings that are expected to receive IJJA funds, we identified 16 instances of noncompliance in this compliance area. Nonfederal entities that award part of their federal grants to subrecipients must evaluate the risk that the subrecipients will not comply with the terms and conditions of the award—for example, by reviewing single audit and other reports submitted by the subrecipients. Per the *Compliance Supplement*, auditors test whether the entities perform such evaluations. For example, auditors identified these instances of noncompliance by nonfederal entities expending EPA grant dollars:

- The responsible department in one state that expended funds under the CWSRF program lacked internal controls and did not

Figure 5:
IIJA funding allocations for the EPA



Source: OIG analysis of IIJA funding allocation. (EPA OIG image)

comply with the federal requirements to ensure that subrecipients received the single audit results and that any needed management decisions regarding audit findings were issued in a timely manner.

- A state environmental protection agency that expended funds under the Capitalization Grants for the CWSRF and DWSRF programs did not obtain and adequately review single audit reports from its subrecipients in a timely manner.
- The responsible unit in one state that expended funds under the CWSRF program did not review its subrecipient's financial reports or single audit report.

Subrecipient monitoring is an important function to ensure that the funds provided are used for the intended purpose, that the subrecipient complies with the terms and conditions of the subaward, and that the subrecipient achieves the performance goals. Failure to perform timely monitoring of subrecipients may result in federal funds being expended for unallowable purposes and may put the federal government at risk for improper payments.

In Part 4 of the *Compliance Supplement*, the EPA does not require auditors to test subrecipient monitoring for the CWSRF and DWSRF programs. Subrecipient monitoring for these programs will need to be accurate, considering the unprecedented amount of IIJA funds being distributed to these programs and the IIJA's accelerated project-completion requirements.

Other Observations

The EPA's CWSRF and DWSRF programs encompassed a substantial portion of single audit findings of noncompliance from fiscal years 2019 through 2021. In annual appropriations, these programs account for the largest portion of the EPA's budget. In the EPA's fiscal year 2021 enacted budget of \$9.2 billion, almost one-third, or \$2.8 billion, was allocated to these two programs. In addition, as shown in Figure 5, \$50.4 billion (83 percent) of the IIJA's \$60.9 billion is slated for water infrastructure investments, \$43 billion of which will be distributed to and through the CWSRF and DWSRF programs. Given this unprecedented amount of funding, it is crucial that previously identified instances of noncompliance are resolved and addressed.

The IIJA also requires that a significant percentage of grant funds be distributed to disadvantaged communities. Furthermore, significant portions of CWSRF and DWSRF grants awarded with IIJA funds are to be distributed to disadvantaged communities. For example, the Act mandates that 49 percent of funds provided through the CWSRF General Supplemental Funding be provided as grants and forgivable loans to disadvantaged communities. The EPA must ensure that these recipients, most of whom have likely never before received federal funds or undergone a single audit, understand the associated administrative requirements.

Conclusion and Prospective Considerations

Single audits conducted over a three-year period found noncompliance with federal award requirements for grants and other assistance provided within programs that are expected to receive IIJA funding. These past findings are important since the IIJA provides EPA programs with approximately \$60 billion for infrastructure-related purposes. As the EPA awards IIJA funds to state revolving fund and other programs, the Agency should consider how it can address or prevent future instances of noncompliance within these programs. Consideration of these past findings could help the EPA decrease the risk of fraud, waste, and abuse as it implements the IIJA.

Scope and Methodology

We conducted this review from April through September 2022. We did not follow generally accepted government auditing standards or the Council of Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*. However, we did follow the OIG's quality-control procedures for ensuring that the information in this report is accurate and supported. Additionally, the *Quality Standards for Federal Offices of Inspector General* requires that our work adheres to the highest ethical principles of integrity, objectivity, confidentiality, independence, and professional judgment, and we adhered to these principles in performing our work.

To answer the review objective, we reviewed 202 single audit memorandums that contained at least one federal award finding and that the OIG issued to the EPA during fiscal years 2019, 2020, and 2021. We focused on the memorandums that contained federal award findings pertaining to EPA programs expected to receive IJJA funding. We performed the following actions:

- Reviewed each OIG memorandum that included federal award findings that identified a deficiency or noncompliance with the Office of Management and Budget's regulations at 2 C.F.R. part 200, subpart F ("Audit Requirements") and the Office of Management and Budget's *CFR Part 200, Appendix XI Compliance Supplement*.
- Retrieved the *Data Collection Form* from the Federal Audit Clearinghouse for each memorandum that included federal award findings.
- Reviewed each *Data Collection Form* (SF-SAC), Part III: "Information from the Schedule of Findings and Questioned Costs," section 4, "Federal Award Audit Findings" and analyzed the "Type(s) of Compliance Requirements" (Column I).
- With a focus on federal award findings, summarized and presented the reported instances of noncompliance that may impact Agency grant programs funded by the IJJA.

We did not gather additional data or request additional information from the Agency. We noted findings that were not reported under a *Compliance Supplement* compliance area or that were miscoded by the auditor; however, we did not perform any additional steps to identify the compliance area. We therefore note this as a limitation in our analysis. We also only reviewed single audit findings from our OIG-issued memorandums; this represents another limitation in that there may be some single audits in the Federal Audit Clearinghouse that we did not review and capture in our analysis.

OIG memorandums issued during fiscal years 2019 through 2021 included a total of 2,014 findings. Of these findings:

- 460 (22.8 percent) related to recipient management of federal grant dollars and oversight of grant activities. Federal award noncompliance findings directly related to the recipients' management of federally awarded grant dollars and therefore are valuable indicators of the effectiveness of the EPA's oversight of its grant programs and related federal funds. Findings with recipient mismanagement directly impact the potential efficiency, effectiveness, and outcomes of Agency programs. Of the 460 findings, 281 were associated with an EPA program expected to receive IJJA funding. These 281 federal award findings resulted in 366 instances of noncompliance identified during compliance testing. A finding can be reported under more than one compliance area.
- 1,554 findings (77.2 percent) related to deficiencies with recipients' financial statements that generally entailed deficiencies in management controls, such as proper segregation of duties and adequate preparation or adjustments of financial statements.

Nine EPA Programs with Single Audit Findings that Are Expected to Receive IIJA Funds

Program	Description
Puget Sound Protection and Restoration Program: Tribal Implementation Assistance Program	Assists tribes to protect and restore the Puget Sound.
Brownfields Multipurpose, Assessment, Revolving Loan Fund and Cleanup Cooperative Agreement	Funds the cleanup of property that may contain hazardous substances, pollutants, or contaminants so that it can be reused.
Capitalization Grants for Clean Water State Revolving Funds	Helps fund local wastewater infrastructure projects.
Capitalization Grants for Drinking Water State Revolving Funds Program	Helps fund local drinking water infrastructure projects.
Chesapeake Bay Program	Assists in the restoration and protection of the Chesapeake Bay.
Great Lakes Program	Helps restore and maintain the environmental integrity of the Great Lakes ecosystem.
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreement Program	Funds programs of research with respect to the detection, assessment, and evaluation of hazardous substances in the environment.
National Estuary Program	Helps to protect and restore the water quality and estuarine resources of estuaries and associated watersheds.
Southeast New England Coastal Watershed Restoration Program	Helps to protect and restore water quality, habitat health, and resilience in the Southeast New England Coastal region

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