



# Office of Inspector General U.S. Environmental Protection Agency **At a Glance**

22-F-0059  
September 26, 2022

## Why We Did This Audit

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

The EPA is responsible for reassessing the safety of older pesticide registrations against modern health and environmental testing standards, known as reregistration.

To expedite the reregistration process, Congress authorized the EPA to collect fees from pesticide manufacturers. The EPA deposits these fees into the Federal Insecticide, Fungicide, and Rodenticide Act Fund. Each year, the Agency's Office of the Chief Financial Officer prepares financial statements that present information about the fund, along with information about the EPA's progress in reregistering pesticides.

### **This audit supports an EPA mission-related effort:**

- *Operating efficiently and effectively.*

### **This audit addresses a top EPA management challenge:**

- *Managing infrastructure funding and business operations.*

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## ***The EPA's Fiscal Years 2021 and 2020 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund***

### **The EPA Received an Unmodified Opinion for Fiscal Years 2021 and 2020**

We rendered an unmodified opinion on the EPA's fiscal years 2021 and 2020 Federal Insecticide, Fungicide, and Rodenticide Act, or FIFRA, Fund financial statements, meaning that the statements were fairly presented and free of material misstatement.

**We found the fund's financial statements to be fairly presented and free of material misstatement.**

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

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

The Agency had no comments on the draft report. As a result of our findings, we make no recommendations.