



# At a Glance

## Independent Audit of the EPA's Fiscal Years 2024 and 2023 Hazardous Waste Electronic Manifest System Fund Financial Statements

### Why We Did This Audit

#### To accomplish this objective:

We conducted this audit pursuant to the Hazardous Waste Electronic Manifest Establishment Act. The Act requires the U.S. Environmental Protection Agency to prepare and the Office of Inspector General to audit the accompanying financial statements of the EPA's Hazardous Waste Electronic Manifest System Fund. Our primary objectives were to determine whether the:

- Fund's financial statements were fairly stated in all material respects.
- EPA's internal control over financial reporting was in place.
- EPA's management complied with applicable laws, regulations, contracts, and grant agreements.

The Act also requires the OIG to analyze the fees collected and disbursed, the fee structure, the level of use of the Electronic Manifest system, and the success of the system in operating on a self-sustaining basis.

#### To support this EPA mission-related effort:

- *Operating efficiently and effectively.*

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### The EPA Receives an Unmodified Opinion for Fiscal Years 2024 and 2023

We rendered an unmodified opinion on the EPA's fiscal years 2024 and 2023 Hazardous Waste Electronic Manifest System Fund, known as the e-Manifest Fund, financial statements, meaning that the statements were fairly presented and free of material misstatement. We did not identify any matters that we consider to be material weaknesses or significant deficiencies in the fund.

**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 instances of noncompliance that could result in a material misstatement to the audited financial statements.

### Other Governmental Reporting Requirements

We performed the audit requirements outlined in the Hazardous Waste Electronic Manifest Establishment Act. Specifically, we analyzed the (1) fees collected and disbursed, (2) reasonableness of the fee structure to meet current and projected costs, (3) level of use of the e-Manifest system, and (4) the success of the system in operating on a self-sustaining basis.

The e-Manifest system is a national system designed to track hazardous waste. Manifests are required shipping forms that detail the type and quantity of waste being transported and instructions for handling it. As authorized by the Hazardous Waste Electronic Manifest Establishment Act to support e-Manifest system costs, the EPA charges facilities fees for each manifest they submit. The fees vary based on the type of manifest submitted.

Our analysis did not identify any indication that the fee structure was not reasonable. According to the EPA's data, from the launch of the e-Manifest system in fiscal year 2018 through fiscal year 2024, the Agency billed for more than 10.8 million manifests that were submitted by facilities receiving hazardous waste. Also, based on our analysis, it appears that the EPA has collected sufficient fees for the system to operate on a self-sustaining basis. However, despite the Agency's goal that facilities would submit at least 75 percent of their manifests electronically by 2022, as of September 2024 they had submitted less than 0.5 percent electronically. The EPA intends to conduct outreach activities that will assist with electronic manifest adoption.

This report does not contain any findings or recommendations.