



**OFFICE OF INSPECTOR GENERAL**  
U.S. ENVIRONMENTAL PROTECTION AGENCY

May 6, 2026

**MEMORANDUM**

**SUBJECT:** Notification:  
Audit of the Infrastructure Investment and Jobs Act-Funded Solid Waste Infrastructure  
for Recycling Grant Program Recipient City of Seattle  
Project No. OA-FY26-0062

**FROM:** for Katherine Trimble, Assistant Inspector General *May Hullett*  
Office of Audit

**TO:** Thomas Croci, Acting Assistant Administrator  
Office of Land and Emergency Management

Emma Pokon, Regional Administrator  
EPA Region 10

The U.S. Environmental Protection Agency Office of Inspector General plans to begin an audit of the Solid Waste Infrastructure for Recycling grant number 02J57201 awarded to the City of Seattle in the state of Washington. This audit is the result of our continued oversight of Infrastructure Investment and Jobs Act programs. The project number for this audit is OA-FY26-0062.

Our objective is to determine whether the City of Seattle, a Solid Waste Infrastructure for Recycling grant recipient, claimed costs in accordance with grant terms and conditions, and whether the recipient demonstrated progress toward achieving program goals. We plan to conduct work within the Office of Resource Conservation and Recovery in the Office of Land and Emergency Management; the Land, Chemicals, and Redevelopment Division in EPA Region 10; and the City of Seattle Public Utilities Office. We will use applicable generally accepted government auditing standards to conduct our audit.

We will contact your office to arrange a mutually agreeable time to schedule an entrance conference. At that time, we can discuss our audit objective and any concerns, and answer any questions about the audit process, reporting procedures, methods used to gather and analyze data, and what we should expect of each other during the audit. Throughout the audit, we will provide updates on a regular basis.

To expedite our audit, please be ready to provide the following information and documents prior to or at the entrance conference:

- Any previous engagements, studies, and investigative or legal proceedings significant to the audit objective that have been initiated or are in process.
- Federal Financial Reports for grant number 02J57201 from July 18, 2024, to present.
- Progress reports related to grant number 02J57201 from July 18, 2024, to present.

We respectfully note that the Inspector General Act of 1978, as amended, authorizes the OIG to have timely access to personnel and all materials necessary to complete our objectives. Similarly, EPA Manual 6500, *Functions and Activities of the Office of Inspector General* (1994), requires that each EPA employee cooperate with and fully disclose information to the OIG. Additionally, Administrator Lee Zeldin, in an email to EPA employees dated February 7, 2025, said that “the OIG requires information and assistance from EPA managers and staff on a regular basis” and outlined his expectation that EPA employees “report waste, fraud, and abuse to the OIG.” He explained that this “responsibility to report appropriate activity to the OIG is one of the most important and successful means the OIG has for identifying and stopping wrongdoing” and that review and oversight enable the Agency to be more effective in achieving its mission. If an Agency employee or contractor refuses to provide requested materials to the OIG or otherwise fails to cooperate with the OIG, we will request that you immediately resolve the situation. Consistent with the Inspector General Act, we may report unresolved access matters to the administrator and to Congress.

We will post this memorandum on our public website at [www.epa.gov/oig](http://www.epa.gov/oig). Anyone with knowledge of potential fraud, waste, abuse, misconduct, or mismanagement related to this audit should contact the OIG Hotline at [OIG.Hotline@epa.gov](mailto:OIG.Hotline@epa.gov) or 888-546-8740 or via our [online form](#).

cc: David Fotouhi, Deputy Administrator  
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