

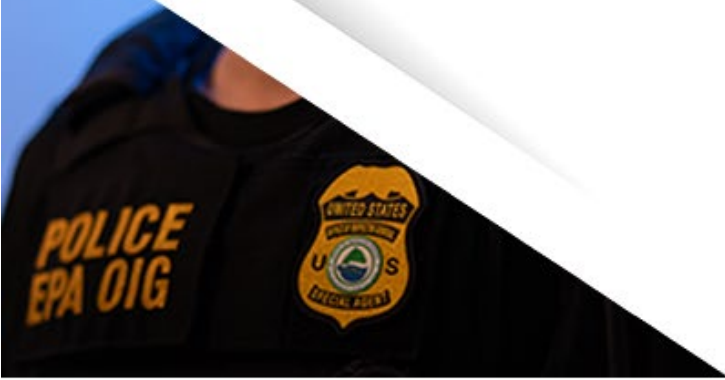
# Semiannual Report to Congress

## October 1, 2025–March 31, 2026

Published May 2026

OIG Report No. 26-N-0028

EPA Publication No. 350-R-26-001



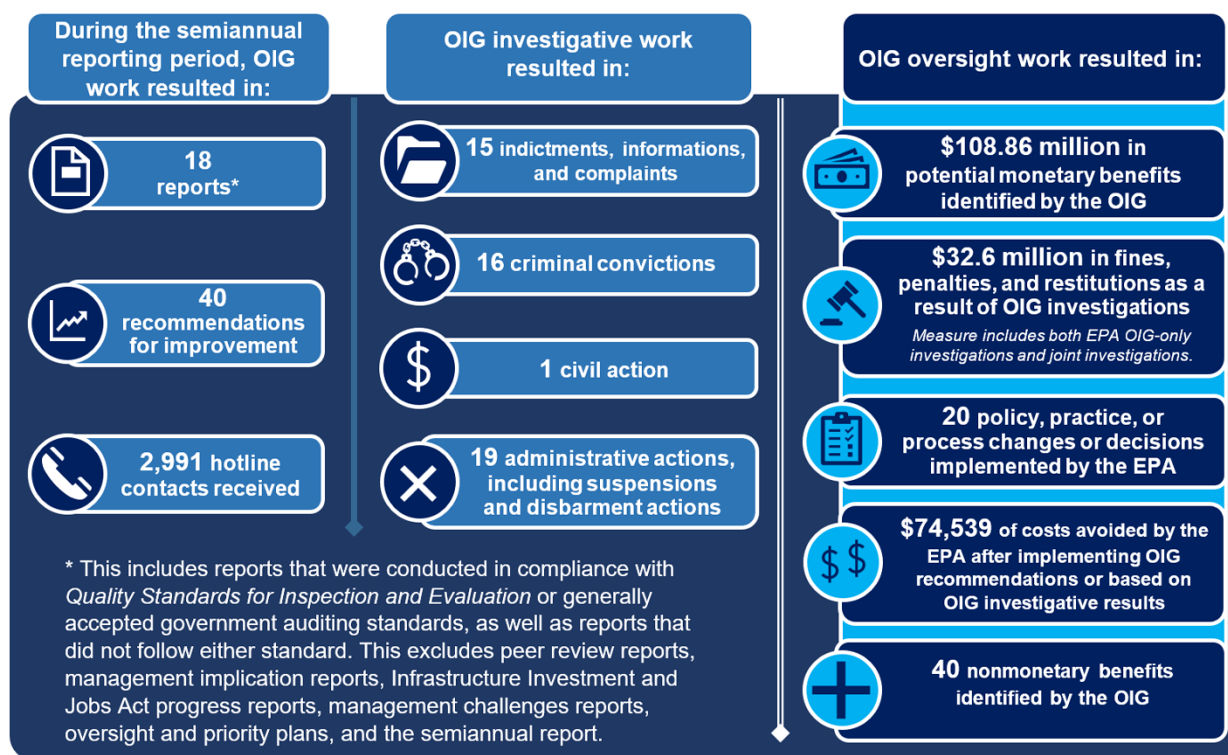
# Message to Congress

On behalf of the U.S. Environmental Protection Agency Office of Inspector General, I am pleased to present this semiannual report to Congress summarizing the activities of our office from October 1, 2025, through March 31, 2026. During this reporting period, we continued our comprehensive, independent oversight of the EPA and the U.S. Chemical Safety and Hazard Investigation Board. Among other accomplishments, we issued 19 oversight products, identified \$108.9 million in potential monetary benefits, and recovered over \$32.6 million through investigations. Additionally, we made several advances behind the scenes.



Nicole N. Murley

**Increasing Efficiency and Effectiveness.** In January 2026, we merged our Office of Information Technology with our Office of Strategic Analysis and Results, forming the Office of Data, Analysis, and Technology. This reorganization enables faster, more comprehensive analysis; improves collaboration; and enhances our ability to detect fraud, waste, and abuse—ultimately increasing the effectiveness of our audits, evaluations, inspections, and investigations. The benefits are already evident. For example, automated data collection and transformation recently reduced manual effort by 90 percent for a statutory financial audit. We are also integrating machine learning models to bolster proactive analysis of EPA funding, helping us spot suspicious patterns and anomalies for further review. Enhancing data analytics remains central to our anti-fraud strategy, empowering us to proactively safeguard federal funds from misuse.



***Fighting Fraud.*** Finding and fighting fraud is a fundamental part of our mission at the OIG, and our auditors, evaluators, and investigators remain laser-focused on providing vigilant oversight that strengthens Agency controls, prioritizes prevention over reactive measures, and helps safeguard taxpayer dollars and the integrity of EPA and CSB programs. Through our audits and evaluations, we systematically review financial transactions, program operations, and compliance with regulations to identify areas at risk for fraud, waste, or abuse. Five of the reports we issued during this reporting period highlighted such vulnerabilities. In addition, our special agents continuously conduct a wide range of criminal and civil investigations. Their efforts led to 15 criminal charges, helped secure 16 criminal convictions related to fraud in EPA operations, and resulted in an over \$237,000 civil judgment in addition to the fines, penalties, and restitutions I mentioned earlier. We also continue our proactive outreach to EPA staff and stakeholders who manage or oversee EPA funds, increasing awareness of fraud prevention strategies and promoting the OIG as a resource for reporting suspected wrongdoing. During this reporting period, we delivered 23 fraud awareness briefings to over 635 stakeholders nationwide. Further, our administrative investigations staff helped fight fraud by protecting EPA and CSB grantees and contractors who alleged retaliation, creating an environment that promotes disclosures.

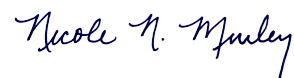
***Transitioning Infrastructure Investment and Jobs Act Oversight.*** Since the enactment of the Infrastructure Investment and Jobs Act in November 2021, the OIG has been conducting timely and relevant oversight to ensure that IIJA funds—taxpayer dollars—are used effectively. During this reporting period, we began to shift from focusing primarily on the EPA’s initial implementation of IIJA programs to broadly examining how the Agency is managing and overseeing the IIJA funds that have already gone out the door. For example, in December 2025, we issued a report on the EPA’s post-award oversight of grants awarded under the IIJA and found that the EPA did not have controls in place to ensure monitoring of the post-award performance of grants through monitoring plans and regular reviews. In another report, we flagged that one IIJA-funded National Estuary Program grant recipient had not submitted required federal financial reports for the first two years of its award. When we reviewed the awards for all 28 National Estuary Program grant recipients, we were unable to locate the annual federal financial reports for 25 percent of them—a concern given that the IIJA provided \$132 million to the National Estuary Program. Further, in two reports, we alerted the Agency to concerns regarding inadequate risk communication at Superfund sites that received IIJA funds for remediation. Without adequate signage, the EPA cannot rely on the institutional controls intended to limit the public’s exposure to site contaminants.

***Bolstering State Revolving Fund Oversight.*** We also continued our targeted oversight of the EPA’s state revolving fund programs, which provide financing for water infrastructure projects nationwide. As the EPA’s largest funding vehicles, the Clean Water and Drinking Water State Revolving Funds have long been an oversight priority for the OIG. They carry elevated risks, such as high-dollar pass-throughs from the EPA to states to thousands of local borrowers, and complex compliance requirements like those in the Build America, Buy America Act. Compounding these risks, more than 70 percent of the over \$60 billion that the EPA received under the IIJA is dedicated to state revolving funds, increasing both the opportunity and incentive for fraud, waste, and abuse. During this reporting period, I had the opportunity to testify before Congress regarding conditions we have identified through our oversight

that increase the risk of fraud or mismanagement. For example, in a January 2026 report, we found that the EPA did not identify more than \$63 million in unknown and improper payments during its annual review of the State Revolving Fund Program and did not properly track the payments for reporting and resolution. In another report from the same month, we highlighted that several challenges limit a territory's capacity to use and manage clean water and drinking water construction grants, meaning that critical water infrastructure improvements may be delayed. This presents a concern given that the territory had around \$135 million remaining from the grants.

***Tracking Nonmonetary Benefits.*** While we are proud of the return on investment we provide the American taxpayers, not all the benefits of OIG oversight can be measured in dollars. The full value of our work includes nonmonetary benefits that strengthen program integrity, improve operations, and reduce risk. Accordingly, at the start of fiscal year 2026, in addition to tracking funds to be put to better use and questioned costs identified in our audit and evaluation reports—two requirements of the Inspector General Act—we began tracking the nonmonetary benefits for each recommendation that we issue. For this semiannual period, we identified 40 recommendations with nonmonetary benefits. We describe the categories of nonmonetary benefits and the number of recommendations in each category in [Section 1.3](#).

***Continuing the Mission.*** This report highlights not only our productivity metrics and financial impacts but also our team's unwavering commitment to providing diligent oversight aimed at protecting billions of taxpayer dollars from fraud, waste, and abuse and at driving meaningful improvements in the efficiency and effectiveness of EPA and CSB programs. However, the true impact of our work reaches far beyond what can be captured in this summary. I am deeply grateful for the dedication and professionalism of our team and how the team remains wholly committed to our oversight mission.



Nicole N. Murley  
Deputy Inspector General performing  
the duties of the Inspector General

# *Report Details*

The Inspector General Act of 1978, as amended, 5 U.S.C. § 405, states that inspectors general shall, no later than April 30 and October 31 of each year, prepare semiannual reports summarizing the activities of their respective offices conducted during the six-month periods that end on March 31 and September 30. The Act specifies the reporting requirements, and the table below summarizes the requirements and identifies where we address them in our report.

## Index of Reporting Requirements

Requirement	Subject	Addressed in
Section 5(a)(1)	Description of significant problems, abuses, and deficiencies relating to programs and operations and associated reports and recommendations for corrective action	<a href="#">Section 2.1</a>
Section 5(a)(2)	Identification of each recommendation made before the reporting period for which corrective action has not been completed and the potential cost savings associated with the recommendation	<a href="#">Section 1.3</a> and <a href="#">Appendix 3</a>
Section 5(a)(3)	Summary of significant investigations closed during the reporting period	<a href="#">Section 2.2</a>
Section 5(a)(4)	Identification of the total number of convictions during the reporting period resulting from investigations	<a href="#">Section 3.1</a>
Section 5(a)(5)	A list identifying each audit, inspection, or evaluation report issued during the reporting period, along with the total value of questioned costs, including unsupported costs; the total value of recommendations regarding funds to be put to better use; and whether a management decision was made by the end of the reporting period	<a href="#">Appendix 1</a>
Section 5(a)(6)	Information regarding any management decision made during the reporting period with respect to an audit, inspection, or evaluation report issued during a previous reporting period	<a href="#">Appendix 2</a>
Section 5(a)(7)	Information described under section 804(b) of the Federal Financial Management Improvement Act of 1996	<a href="#">Section 1.3</a>
Section 5(a)(8–10)	Information with respect to peer reviews conducted	<a href="#">Appendix 4</a>
Section 5(a)(11–12)	Statistics on investigative reports, referrals, prosecutions, and indictments	<a href="#">Section 3.1</a>
Section 5(a)(13)	Information with respect to substantiated investigations involving senior government employees	<a href="#">Section 2.2</a>
Section 5(a)(14)	Information with respect to instances of whistleblower retaliation	<a href="#">Section 2.3</a>
Section 5(a)(15)	Detailed description of any establishment attempts to interfere with OIG independence; summary of each report made to the agency head under Inspector General Act section 6(c)(2)	<a href="#">Section 2.3</a>
Section 5(a)(16)	Detailed description of closed audits, inspections, and evaluations, as well as of closed investigations involving senior employees, that were not disclosed to the public	<a href="#">Section 2.1</a>

## Abbreviations

C.F.R.	Code of Federal Regulations
CSB	U.S. Chemical Safety and Hazard Investigation Board
EPA	U.S. Environmental Protection Agency
FY	Fiscal Year
GS	General Schedule
IIJA	Infrastructure Investment and Jobs Act
OIG	Office of Inspector General
Pub. L.	Public Law
U.S.C.	United States Code

## Cover Image Description

*From top to bottom:* An image of a special agent in uniform, representing our Office of Investigations' efforts to prevent and detect fraud; an image of dredging at the IIJA-funded New Bedford Harbor, Massachusetts Superfund cleanup site, representing IIJA oversight work; and an image of Deputy Inspector General Performing the Duties of the Inspector General Nicole N. Murley testifying before Congress regarding conditions that increase the risk of fraud or mismanagement. (EPA OIG image, EPA image, and EPA OIG image)

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# Section 1: Overview



## 1.1 About the EPA, the CSB, and the OIG

### The U.S. Environmental Protection Agency

The mission of the U.S. Environmental Protection Agency is to protect human health and the environment. According to the EPA website, to carry out its mission, the Agency develops and enforces regulations, provides grants, researches environmental issues, sponsors partnerships, educates people about the environment, and publishes information about its activities.

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

The U.S. Chemical Safety and Hazard Investigation Board is an independent federal agency that investigates chemical incidents to determine the cause or probable cause. According to the CSB website, the agency’s mission is “to drive chemical safety excellence through independent investigations to protect communities, workers, and the environment.”

### The EPA Office of Inspector General

The EPA Office of Inspector General’s mission is to prevent and detect fraud, waste, and abuse and to promote economy, efficiency, and effectiveness in Agency programs and operations. Our office was created pursuant to the Inspector General Act of 1978, as amended, 5 U.S.C. §§ 401–424. Since 2004, Congress has designated the EPA inspector general to also serve as the CSB inspector general. As such, in accordance with the Inspector General Act, we keep the EPA, CSB, and Congress “fully and currently informed about problems and deficiencies relating to the administration” of EPA and CSB programs and operations, as well as about “the necessity for and progress of corrective action.”

#### *Our Vision*

Engaged oversight professionals inspiring innovation.

#### *Our Mission*

To drive change by fighting fraud, promoting ethical conduct, and recommending improvement in the environmental space.






#### *Our Goals*

1. Be an employer of choice within the oversight community.
2. Improve the effectiveness and efficiency of our oversight and business processes.
3. Deliver high-impact oversight results.

#### *Our People*

Our staff consists of auditors, program analysts, investigators, social scientists, and other professionals. With strategic locations throughout the United States, we can quickly begin oversight in response to environmental emergencies and can ensure continuity of operations.

## 1.2 OIG Strategic Planning

The OIG’s strategic planning documents guide us as we design and execute audits, evaluations, inspections, and investigations. When determining which audits, evaluations, inspections, and investigations to undertake, we consider how our oversight work supports the EPA’s and the CSB’s mission-related efforts. Some of our work is required by law, some is discretionary, and some follows up on the corrective actions that the EPA and CSB have implemented to verify their responsiveness to prior OIG recommendations. In this semiannual report, we identify what aspect of the Agency’s mission each report addresses (); whether the work was statutorily mandated (); and whether we provide supplemental materials for each report, such as a podcast () , StoryMap () , or video () .

### The OIG’s Fiscal Year 2024–2028 Strategic Plan


Report No. [24-N-0059](#) | Updated February 21, 2025

Our *EPA OIG Strategic Plan 2024–2028* documents our five-year vision and our mission, along with three strategic goals and related objectives that focus on (1) our people, (2) our processes, and (3) our products. Developed with input from our component offices, this strategic plan outlines a unified direction for our office and clear expectations for success as we work toward our strategic goals of delivering impactful oversight results, improving our effectiveness and efficiency, and becoming an employer of choice.

### Top Management Challenges

The Reports Consolidation Act of 2000 requires each inspector general to prepare an annual statement that summarizes “what the inspector general considers to be the most serious management and performance challenges facing the agency and briefly assesses the agency’s progress in addressing those challenges.” We consider the top management challenges listed below to be the greatest vulnerabilities to fraud, waste, abuse, and mismanagement and the most significant barriers to accomplishing each Agency’s mission.

#### *The EPA’s Top Management Challenges*


Full report under development | 

For FY 2026, we [identified](#) six top management challenges facing the EPA.

#### The EPA’s FY 2026 Top Management Challenges

1. Managing contracts, grants, and associated data systems.
2. Meeting statutory requirements for ensuring the safe use of chemicals.
3. Managing information technology modernization.
4. Maintaining mission efficiency and effectiveness during organizational change.
5. Managing cooperative federalism and state oversight.
6. Preparing for and responding to natural and manmade disasters.

## *The CSB's Top Management Challenges*

Full report under development | 

For FY 2026, we [identified](#) two management challenges facing the CSB.

### **The CSB's FY 2026 Top Management Challenges**

1. Operating effectively without a full board.
2. Improving information security.

## 1.3 Analysis of Unimplemented Recommendations

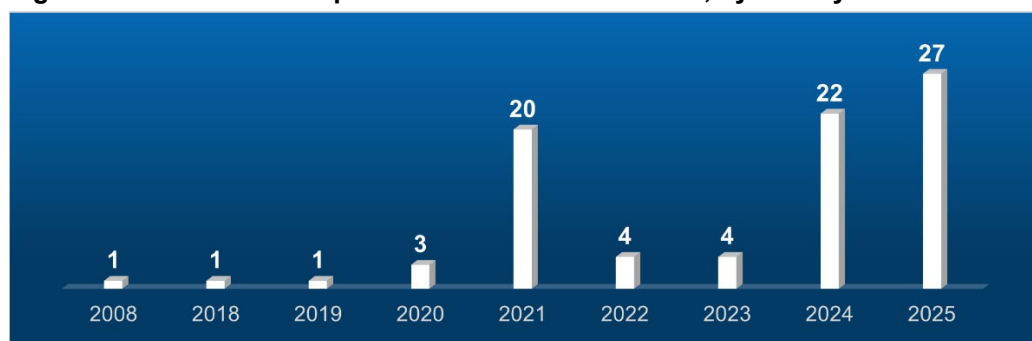
OIG audits and evaluations provide recommendations to improve EPA or CSB programs and operations. The EPA, the CSB, and the public benefit from the implementation of these recommendations, which address a range of human health, environmental, and administrative and business operations issues. Before issuing a final report that contains recommendations, 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 can then 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.** Recommendations that the responsible office disagrees with; has not provided a formal, complete, written response to; or has proposed corrective actions for which it and the OIG have not agreed upon.
- **Resolved.** Recommendations that the responsible office and the OIG agree on but for which the agreed-to corrective actions have not been completed. This includes those with corrective actions past due or due in the future. A recommendation can have one or more corrective actions that the responsible office has agreed to complete. For the purposes of this semiannual report, we refer to these resolved recommendations as unimplemented. [Appendix 3](#) lists the unimplemented recommendations issued prior to this semiannual reporting period.
- **Completed.** The responsible office and the OIG agree upon the recommendation and proposed corrective actions, and the responsible office has fully completed them. These recommendations are also called closed recommendations, whereas unresolved and resolved recommendations are referred to as open recommendations.

Section 5(a)(2) of the Inspector General Act, 5 U.S.C. § 405, as amended by the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, requires that we identify each recommendation described in previous semiannual reports for which corrective action has not been completed, including the potential cost savings associated with the recommendation.<sup>1</sup> We define potential cost savings as the total of questioned costs plus funds to be put to better use. For this semiannual report, we analyzed actions that the EPA and CSB took regarding recommendations described in past reports, and we identified the recommendations that remained unimplemented as of March 31, 2026: 83 for the EPA and zero for the CSB. Figure 1 shows when these unimplemented recommendations were originally issued to the EPA. As shown in Table 1, the potential cost savings of the 83 recommendations issued to the EPA that remain unimplemented are over \$265 million.

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<sup>1</sup> Effective December 27, 2022, the Inspector General Act of 1978 was reorganized and codified as 5 U.S.C. §§ 401–424; the requirements for the semiannual report to Congress appear in 5 U.S.C. § 405. Section 5273 of the National Defense Authorization Act for Fiscal Year 2023, however, amended the semiannual reporting requirements as they had appeared in section 5 of the Inspector General Act prior to the codification. These revisions are not yet codified in 5 U.S.C. § 405 and instead appear in the statutory notes as amendments not shown in the text. Accordingly, citations to particular semiannual reporting requirements will reflect the specific subsection of section 5 of the Inspector General Act and a general parallel citation to 5 U.S.C. § 405.

**Figure 1: Number of unimplemented recommendations, by fiscal year issued**

Source: OIG analysis of OIG reports issued before the current reporting period. (EPA OIG image)

**Table 1: EPA and CSB unimplemented recommendations**

Agency	Number of unimplemented recommendations	Potential cost savings associated with unimplemented recommendations (\$)
EPA	83	265,219,000.00
CSB	0	0.00
<b>Total</b>	<b>83</b>	<b>265,219,000.00</b>

Source: OIG analysis of OIG final reports, EPA response memorandums, inspector general responses, and the EPA's Enterprise Audit Management System. (EPA OIG table)

Table 2 breaks down the 83 unimplemented recommendations issued to the EPA according to their potential health, environmental, and business benefits and their associated potential cost savings if the EPA implements the recommendations. [Appendix 3](#) includes the full text of the unimplemented recommendations, including the potential cost savings for each recommendation.

**Table 2: EPA unimplemented recommendations**

Category	Number of unimplemented recommendations	Potential cost savings associated with unimplemented recommendations (\$)
Administrative and Business Operations	30	211,781,000.00
Human Health and Environmental Issues	53	53,438,000.00
<b>Total</b>	<b>83</b>	<b>265,219,000.00</b>

Source: OIG analysis of OIG final reports, EPA response memorandums, inspector general responses, and the EPA's Enterprise Audit Management System. (EPA OIG table)

Section 5(a)(7) of the Inspector General Act, 5 U.S.C. § 405, requires that we provide information described under section 804(b) of the Federal Financial Management Improvement Act of 1996, which in turn requires that the semiannual report state whether the Agency has failed to comply with any target dates of a remediation plan—a plan to bring the Agency's financial management systems into substantial compliance with Federal Financial Management Improvement Act requirements.

As detailed in [Section 2.1](#), we issued one report about the EPA's financial statements and another on the CSB's financial statements. In Report No. 26-F-0007, *Independent Audit of the EPA's Fiscal Year 2025*

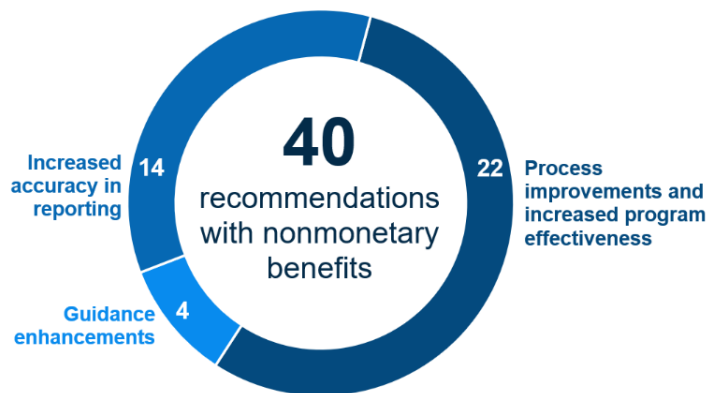
*Consolidated Financial Statements*, we rendered a disclaimer of opinion on the EPA’s consolidated financial statements for FY 2025. This means that we were unable to obtain sufficient evidence to determine whether the financial statements were fairly presented and free of material misstatement because of the interaction and possible cumulative effect of multiple uncertainties, including those related to ongoing litigation and U.S. Government Accountability Office inquiries. We further found that the EPA did not determine compliance with the Federal Financial Management Improvement Act with respect to some financial management systems that support its core financial system. As part of this audit, we made nine recommendations, including recommendations that the EPA update its guidance to specify a uniform, agencywide approach to assessing financial management systems and establish and regularly update a portfolio of the EPA’s financial management systems that are subject to risk and compliance assessments. The Agency agreed with these recommendations and corrective actions are pending. Considering the requirements of the Inspector General Act and the Federal Financial Management Improvement Act, we asked the Agency if it had a remediation plan. As of the date of this semiannual report, the EPA indicated that its systems substantially complied with Federal Financial Management Improvement Act requirements. As a result, it did not develop a remediation plan.

With respect to the CSB, in Report No. 26-F-0009, *U.S. Chemical Safety and Hazard Investigation Board Fiscal Year 2025 Financial Statement Audit*, the contractor that performed the audit rendered an unmodified opinion of the 2025 CSB financial statements and determined that the statements were prepared in accordance with generally accepted accounting principles. Accordingly, we do not have any information or outstanding corrective actions to report.

## Tracking Nonmonetary Benefits

This semiannual period, we developed a robust method to track the nonmonetary benefits of our recommendations. We have defined three types of nonmonetary benefits: (1) process improvements and increased program effectiveness, (2) guidance enhancements, and (3) increased accuracy in reporting. As shown in Figure 2, for this semiannual period, we identified 40 recommendations with nonmonetary benefits. Specifically, we had 22 recommendations with process improvements and increased program effectiveness benefits, four recommendations with guidance enhancement benefits, and 14 recommendations with increased accuracy in reporting benefits.

**Figure 2: Nonmonetary benefits identified this semiannual period**



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

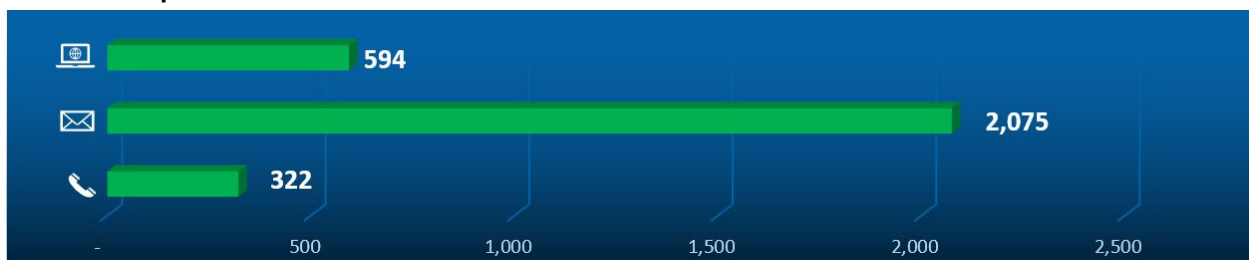
## 1.4 The OIG Hotline

The Inspector General Act, 5 U.S.C. § 420, requires each OIG to maintain a direct link on the home page 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—including whistleblower disclosures—of fraud, waste, or abuse in EPA and CSB programs and operations. Such complaints also include those about alleged mismanagement of resources by Agency employees or program participants and those about alleged violations of laws, regulations, or rules. We also encourage people to use the hotline to submit suggestions for assessing the efficiency and effectiveness of Agency programs. Anyone may submit complaints and suggestions, including EPA and CSB employees, participants in EPA and CSB programs, Congress, organizations, and the public. As a result of these contacts, we may conduct audits, evaluations, inspections, and investigations.

### Hotline Statistics

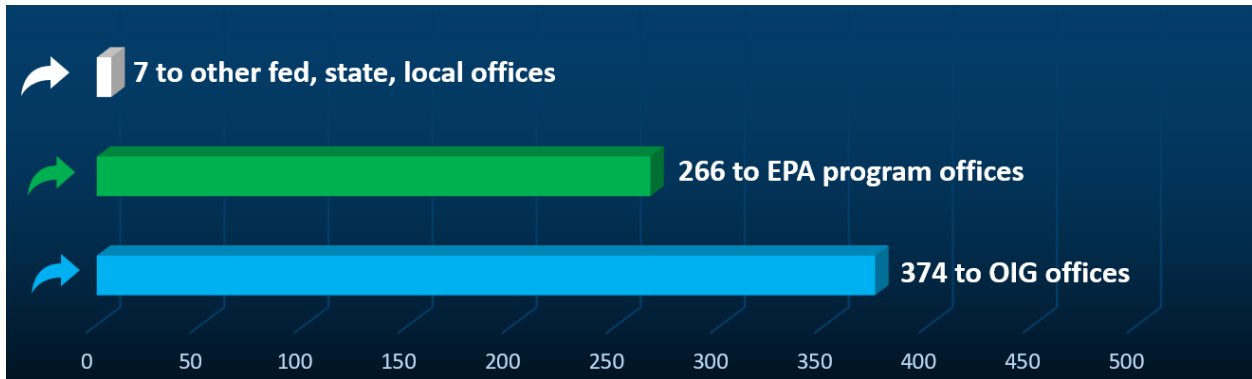
Figures 3 through 5 detail the number and types of contacts that the hotline received and referred for review by OIG investigation, audit, and evaluation staff; EPA offices; and other government offices during this semiannual period. In this semiannual period, we made 647 referrals from the 2,991 contacts we received. A contact can be referred to more than one entity. We refer contacts related to an Agency program or operation but unrelated to potential fraud, waste, abuse, misconduct, or mismanagement to the appropriate EPA or CSB office. As applicable, we attempt to refer contacts unrelated to the EPA or the CSB to the appropriate government agency.

**Figure 3: Hotline contacts received through online complaint forms, emails, and calls this semiannual period**



Source: OIG Hotline data. (EPA OIG image)

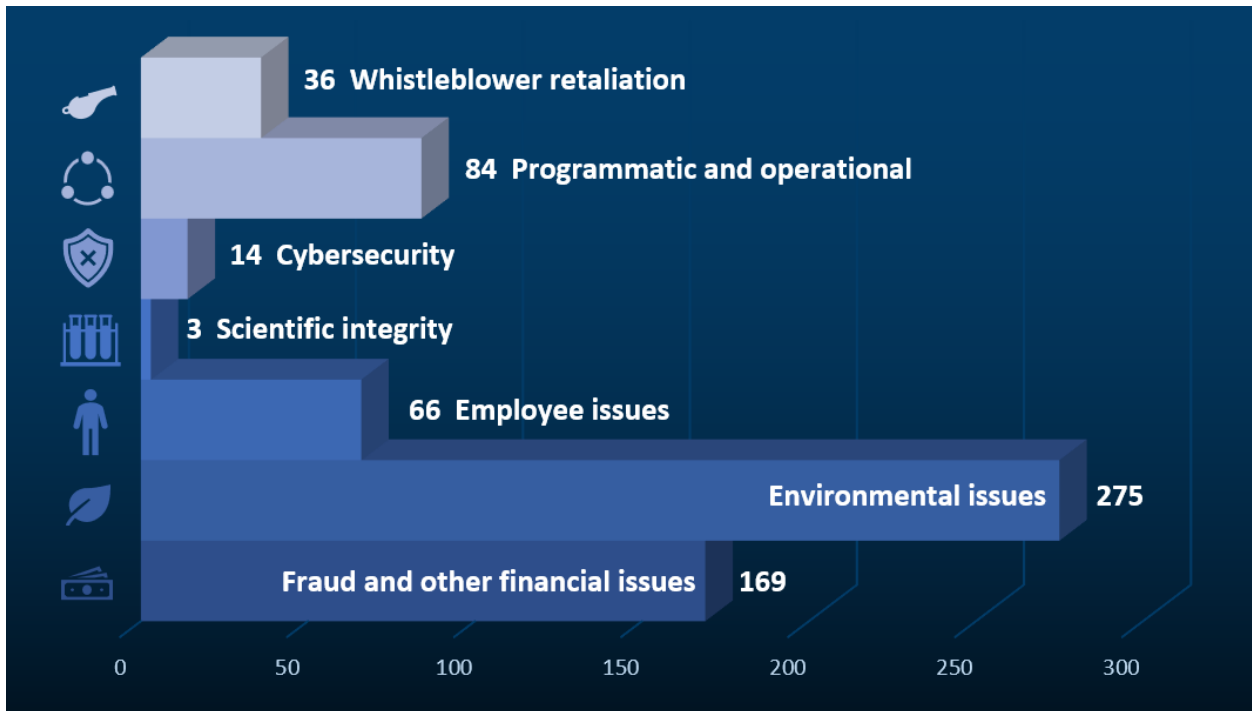
**Figure 4: Hotline referrals made this semiannual period**



Source: OIG Hotline data. (EPA OIG image)

*Notes:* These numbers show the total referrals. These numbers should not be used to make claims about the total number of matters referred because matters can be referred to multiple offices. In addition, some of the referrals made were for contacts received at the end of the last semiannual reporting period.

**Figure 5: Hotline referrals to OIG offices by category for this semiannual period**



Source: OIG Hotline data. (EPA OIG image)

## Hotline Confidentiality

Individuals who contact the hotline are not required to identify themselves and may request anonymity or confidentiality when submitting allegations. However, we encourage those who report allegations to identify themselves so that they can be contacted if we have additional questions. Pursuant to the Inspector General Act, 5 U.S.C. § 407, we will not disclose the identity of an EPA or CSB employee who provides a complaint or certain information to our office, including whistleblower disclosures, unless that employee consents or the inspector general determines that such disclosure is unavoidable during an investigation. As a matter of policy, we will provide comparable protection to employees of contractors, grantees, and others who make a complaint or provide information to the OIG and request confidentiality. Also pursuant to the Inspector General Act, 5 U.S.C. § 420, we will not disclose the identity of an individual who provides information via our online complaint form unless the individual consents or the inspector general determines that such disclosure is unavoidable during an investigation. This protection applies to anyone submitting information via the online complaint form, regardless of whether the individual is an EPA or CSB employee. Individuals concerned about confidentiality or anonymity with regard to electronic communication may submit allegations by telephone or regular mail.

**To report potential fraud, waste, abuse, misconduct, or mismanagement, contact the OIG Hotline:**

### Online

Hotline Complaint [Form](#)

### Email

[OIG.Hotline@epa.gov](mailto:OIG.Hotline@epa.gov)

### Phone

(888) 546-8740

### Mail

Environmental Protection Agency  
Office of Inspector General  
1200 Pennsylvania Avenue, NW  
Mail Code: 2410T  
Washington, D.C. 20460



## 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.

The EPA's 2012 *Scientific Integrity 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 any 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](#)

The OIG has a critical role in protecting the Agency's adherence to scientific integrity. As an independent office, we can receive complaints of mismanagement, misconduct, abuse of authority, or censorship, including those related to "scientific misconduct" or "research misconduct." Such misconduct includes fabrication; falsification; or plagiarism in proposing, performing, or reviewing research or reporting research results. Through our statutory mandate, we can investigate these allegations. Also, we may refer scientific integrity allegations that we receive to the Scientific Integrity Program. Scientific Integrity Program staff and OIG staff meet every three weeks to discuss the status of cases, as appropriate, as well as other scientific integrity-related issues.

To facilitate transparency, we continue our practice, started in our semiannual report to Congress in the fall of 2020, of providing a summary of our scientific integrity oversight at the Agency.

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

At the beginning of the semiannual period, we had 12 open cases involving potential scientific misconduct. We received three complaints with allegations involving potential scientific misconduct from Agency employees and other sources during this semiannual period and opened two new investigations. As of March 31, 2026, four investigations were closed. The OIG had one relevant result of investigation that it conducted or oversaw to report to the Agency for a determination of appropriate action.

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 in which 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 an 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 in which the research community or public should be informed.

Additionally, EPA Manual 6500, *Functions and Activities of the Office of Inspector General*, states that “[e]ach 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, which specify how the OIG and the Agency will work together to share information and investigate research misconduct, state that upon receiving a research misconduct allegation, the scientific integrity official will refer the allegation to the OIG Hotline. Likewise, if we receive an allegation of research misconduct, we 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 three weeks to discuss the status of cases, as appropriate, as well as other scientific integrity-related issues.

In FY 2022, we initiated discussions with the Agency to revise the coordination procedures between the OIG and the Agency’s Scientific Integrity Program related to information sharing on scientific integrity. Despite years of negotiation, we have several concerns with changes the Agency proposed to the OIG’s revised coordination procedures that have yet to be resolved. In January 2025, we met with Office of Research and Development leaders to discuss our concerns. Further discussion on coordination procedures has been on hold pending the Agency’s comprehensive restructuring effort. Under the restructuring effort, leadership of the Scientific Integrity Program was transferred from the Office of Research and Development to the new Office of Applied Science and Environmental Solutions within the Office of the Administrator. Revised coordination procedures between the scientific integrity official and the OIG are essential to clarify our access rights and to ensure that scientific integrity concerns, as well as allegations of other wrongdoing, are routed to the proper office and addressed in the most efficient and effective manner.

At the beginning of FY 2023, we began issuing monthly information requests to the Agency’s Scientific Integrity Program to ensure that we are receiving all relevant information on potential scientific integrity concerns. In January 2024, the Agency agreed to provide this information to us without the need for a formal information request for a period of six months while the OIG and the Agency work to finalize the revised coordination procedures. As of the end of the reporting period, the Agency has continued to provide this information monthly.

## 1.6 Inspector General Testimony

### Testimony before the Subcommittee on Environment, Committee on Energy and Commerce, U.S. House of Representatives

[Testimony](#) from February 24, 2026

As one of four witnesses at this hearing, Deputy Inspector General Performing the Duties of the Inspector General Murley testified on the OIG’s extensive body of oversight work that collectively examines how the EPA is ensuring safe drinking water and managing an unprecedented influx of water infrastructure funding under the IIJA. She explained the OIG’s oversight role, outlined steps the Agency has taken to enhance its implementation of safe drinking water programs, and discussed overarching challenges that remain. She highlighted conditions that increase the risk of fraud or mismanagement and warned that gaps such as missing audited financial statements, insufficient tracking of improper or unknown payments, and poor data quality in program reporting can obscure accurate assessment of the health of drinking water programs or even potential fraud schemes. “Ultimately,” she testified, “the OIG has found that the EPA’s ability to deliver drinking water infrastructure outcomes efficiently and effectively hinges on consistent oversight that is backed by reliable data and clear guidance.” As examples, she highlighted reports the OIG issued in the past two years that found issues with the EPA’s oversight, data quality, and unclear guidance.

## **Section 2: Work Accomplished During the Semiannual Period**



## 2.1 Oversight Work

Summaries of the reports that we issued during the semiannual period, along with the associated recommendations, are detailed below. Section 5(a)(1) of the Inspector General Act, 5 U.S.C. § 405, requires “a description of significant problems, abuses, and deficiencies relating to the administration of programs and operations of the establishment” as well as the related reports and recommendations for corrective action. Section 5(a)(16)(A) of the Act requires that we provide a detailed description of closed audits, inspections, and evaluations not previously disclosed to the public; we do not have any such instances to report.

### Infrastructure Investment and Jobs Act

The IIJA was signed into law on November 15, 2021. Overall, the IIJA appropriates approximately \$60 billion to the EPA for FY 2022 through 2026, most of which is available until expended. The IIJA also provides for OIG oversight of these funds. To keep the public apprised of our IIJA oversight work, we maintain a [web page](#), “EPA OIG Infrastructure Investment and Jobs Act Oversight.” The web page features our EPA IIJA spending dashboard, links to our *IIJA Oversight Plans* and *IIJA Progress Reports*, and lists our ongoing and completed infrastructure oversight work.

### IIJA Investigative Work

Table 3 highlights the IIJA investigative work that we undertook this semiannual reporting period.

**Table 3: IIJA-related investigative activity**

Investigative activity	Number of cases
Cases open as of October 1, 2025	7
Cases opened during the reporting period	2
Cases closed during the reporting period	1
Cases open as of March 31, 2026	8

Source: OIG investigations. (EPA OIG table)

### IIJA Audit and Evaluation Work

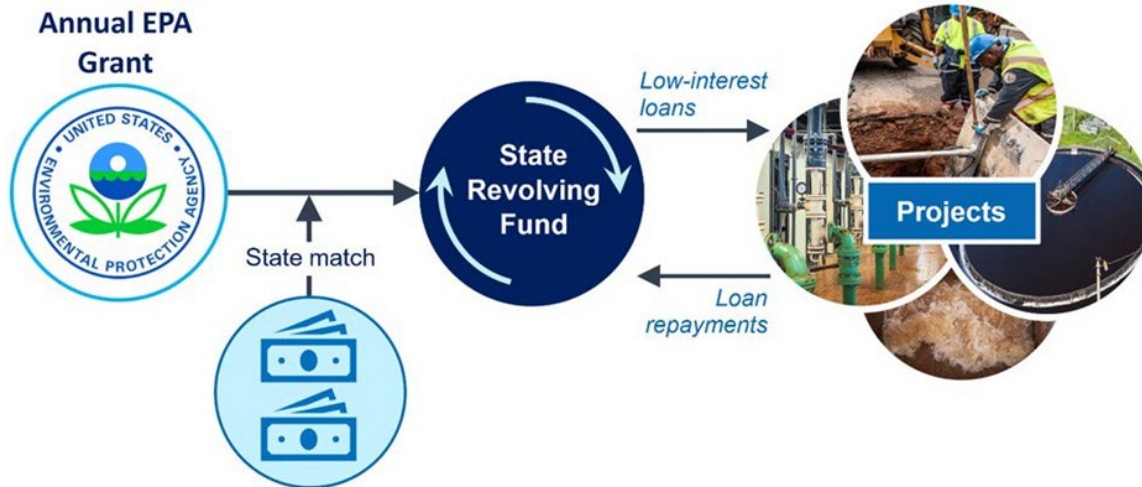
#### *Audit of Compliance with the Clean Water and Drinking Water State Revolving Fund Financial Statement Audit Requirements*

Report No. [26-P-0001](#) | Issued October 15, 2025

 Ensuring clean and safe water. Partnering with states and other stakeholders.

The majority of states and the Commonwealth of Puerto Rico had an annual audit of their Clean Water State Revolving Fund and Drinking Water State Revolving Fund financial statements for FY 2022 prepared in accordance with requirements. The remaining states provided other documentation for their FY 2022 Clean Water State Revolving Fund and Drinking Water State Revolving Fund programs that

did not specifically include audited financial statements. This occurred because Office of Water guidance is not consistent with the Clean Water Act and the Safe Drinking Water Act statutory requirements. The EPA awarded over \$490 million in total funding in FY 2022 to the states that provided other documentation. Without audited financial statements of the state revolving fund programs, the EPA and the OIG lack sufficient clarity on the programs’ operations to identify potential fraud, waste, and abuse. We did not issue any recommendations in this report.



Source: OIG analysis of the *Drinking Water State Revolving Fund: Program Operations Manual*, Provisional Edition (2006). (EPA OIG image)

### Evaluation of Institutional Controls at the Cornell Dubilier Electronics Inc. Superfund Site in South Plainfield, New Jersey

Report No. [26-E-0003](#) | Issued November 25, 2025

Cleaning up and revitalizing land. Partnering with states and other stakeholders.

The fish advisory signs at the Cornell Dubilier Electronics Inc. Superfund site do not align with the EPA’s guidance for fish consumption advisories and do not reflect the requirements documented in the relevant record of decision. Also, the EPA’s community engagement strategy for the site is not based on recent, formal interviews with the community; the EPA does not have the most recent community involvement plan in the site’s local information repository; and the site’s profile page on the EPA website depicts additional areas of investigation that are not directly linked to the site. This incomplete, unavailable, and inaccurate information compromises the effectiveness of risk communication during the site’s \$170 million IJA-funded remediation and may result in increased human health risks from exposure to site contaminants.




Fish advisory signage at the Cornell Dubilier Electronics Superfund site. (EPA OIG image)

**Recommendations issued to the regional administrator for Region 2**

No.	Recommendation
1	Update fish consumption advisory signs at the Cornell Dubilier Electronics Inc. Superfund site so that they include the contaminant of concern, in compliance with the site’s record of decision for Operable Unit 4 and the EPA’s <i>Guidance for Developing, Implementing and Improving Advisory Programs</i> . These updates will more clearly communicate that the consumption of the fish poses a health risk and may more effectively prevent fish consumption.
2	Update the community fliers for the Cornell Dubilier Electronics Inc. Superfund site to include information about the fish consumption advisory. This will ensure consistent communication across the different methods that the EPA uses to make the public aware of the fish consumption advisory and site risks.
3	Use consistent and clear messaging on all informational devices, including advisory signs and fliers, about the Cornell Dubilier Electronics Inc. Superfund site to communicate that the fish consumption advisory exists because of the health risks associated with consuming fish from waters contaminated by the site.
4	Update the community involvement plan for the Cornell Dubilier Electronics Inc. Superfund site to include community interviews, which will facilitate effective outreach during the Infrastructure Investment and Jobs Act-funded remediation at the site, in compliance with the National Contingency Plan and the EPA’s <i>Community Involvement Handbook</i> .
5	Document outreach activities and feedback from the community surrounding the Cornell Dubilier Electronics Inc. Superfund site during the next five-year review for the site, consistent with the EPA’s <i>Comprehensive Five-Year Review Guidance</i> . Ensuring that the five-year review reports document the EPA’s efforts to elicit and respond to community concerns will better reflect the site team’s ongoing efforts and provide assurance that the EPA remains engaged with the community as remediation continues.
6	Develop and implement a plan for how site inspection activities and institutional control evaluation activities will be accurately documented in future five-year review reports for the Cornell Dubilier Electronics Inc. Superfund site. This will ensure that the reports document how and whether the EPA’s oversight activities at the site provide a sound basis for declaring the remedy protective of human health and the environment.
7	Make the most recent Cornell Dubilier Electronics Inc. Superfund site community involvement plan available to the public at the site’s local information repository. Making the plan available will ensure that the community is aware of opportunities to learn about how to participate in the cleanup decision-making process and to reduce potential exposure to contamination.
8	Add all Cornell Dubilier Electronics Inc. Superfund site community involvement plans to the “Key Documents” collection of the “Cornell Dubilier Electronics Inc. South Plainfield, NJ” site profile page. Electronic site records will improve access to information regarding community involvement opportunities and site cleanup efforts.
9	Update the “Cornell Dubilier Electronics Inc. South Plainfield, NJ” site profile page to include the location of the site’s local information repository to ensure that the public is aware of where it can view physical copies of the site’s administrative records.
10	Update the Cornell Dubilier Electronics Inc. Superfund site boundary in the EPA’s “Cleanups in My Community” geographic information system database and the Superfund Enterprise Management System to accurately reflect the site’s boundaries. Accurate information about the extent of the contamination will ensure that the public correctly associates impacted water bodies with this site, allowing individuals to more effectively participate in the cleanup process and manage their exposure to environmental risks.

## Audit of the EPA’s Post-Award Oversight of Grants Awarded Under the Infrastructure Investment and Jobs Act

Report No. [26-P-0005](#) | Issued December 16, 2025

 Operating efficiently and effectively.

The EPA did not have controls in place to ensure that its regional offices are monitoring post-award performance of grants through required monitoring plans and regular monitoring reviews. In addition, the regional offices did not always complete their baseline monitoring reports. Of the 40 grant files we reviewed, 39 were not maintained in accordance with regional policy. If the EPA does not properly oversee and manage grants during the post-award phase, these taxpayer dollars, including \$22.6 billion in IJIA funds, are more susceptible to fraud, waste, and abuse.


### Recommendations issued to the chief administrative officer

No.	Recommendation
1	Develop and implement a process for the Office of Finance and Administration to evaluate and provide feedback on post-award monitoring plans submitted by the EPA regional offices within 45 days of receipt, as required by the EPA’s <i>Policy on Compliance, Review and Monitoring</i> . Evaluating and providing timely feedback on the regional offices’ post-award monitoring plans will help the Office of Finance and Administration ensure that the regions include all required elements in their plans and that they are prepared to oversee their grants for each calendar year.
2	Develop and implement procedures for the Office of Finance and Administration to track progress of post-award monitoring activities to ensure that regional offices are implementing their post-award monitoring plans throughout the calendar year. Ensuring that the Office of Finance and Administration is tracking progress of regional offices’ post-award monitoring plans will help verify that required baseline monitoring activities and advanced monitoring reviews are occurring during the calendar year.
3	Develop and implement a process to ensure that the annual guidance for the development of the post-award monitoring plans is sent to the regional offices and that the regional offices submit post-award monitoring plans to the Office of Finance and Administration within the time frame identified in the EPA’s <i>Policy on Compliance, Review and Monitoring</i> . Providing annual guidance to the regional offices and ensuring that they submit their annual post-award monitoring plans timely will help the Office of Finance and Administration verify that each region is preparing a plan for the calendar year and that all required elements of the plan are included.
4	Develop and implement a process to ensure that programmatic advanced monitoring selections by the regional offices are based on the EPA’s <i>Policy on Compliance, Review and Monitoring</i> and the criteria outlined in the annual post-award monitoring plan guidance for advanced monitoring. Verifying that the programmatic advanced monitoring reviews are documented and based on the criteria outlined in the annual post-award monitoring plan guidance will help the Office of Finance and Administration ensure that the grants selected address programmatic risks.
5	Develop and implement a process to monitor whether regional offices are completing all baseline monitoring reviews, as required by the EPA’s <i>Policy on Compliance, Review and Monitoring</i> . Ensuring that baseline monitoring reports are completed can help the EPA more effectively identify and take corrective action over grantees who are not meeting the grant terms and conditions.

No.	Recommendation
6	Develop and implement procedures to ensure that responses to the baseline monitoring questionnaires in the Next Generation Grants System are sufficiently documented and supported to verify the administrative and programmatic progress of a grant recipient toward the scope of work, terms and conditions, and regulatory requirements for each grant award. Ensuring that the baseline monitoring questionnaires are sufficiently documented and supported will help the Office of Finance and Administration verify that records related to grantee administrative and programmatic performance are maintained.
7	Develop and implement a process for supervisory review of baseline monitoring reports, including whether the documentation used to complete a baseline monitoring report supports the conclusions and recommendations made for award amendment, advanced monitoring, or other higher-level reviews. Requiring supervisory review of baseline monitoring reports will help the Office of Finance and Administration ensure that documentation used to support grantee performance is maintained and recommendations for additional review receive the proper oversight by regional office or OIG personnel.
8	Develop and implement a process for the regional offices to ensure that grant documentation is properly maintained and stored in the EPA Grant File. Ensuring that grant specialists and project officers properly maintain grant documentation will help the EPA ensure that historical records and key decisions related to grantee performance are documented and addressed as needed.

### *Evaluation of the U.S. Virgin Islands’ Capacity to Manage and Use Infrastructure Investment and Jobs Act Funds for Clean Water and Drinking Water Infrastructure Improvements*

Report No. [26-E-0010](#) | Issued January 14, 2026

 Ensuring clean and safe water.

The U.S. Virgin Islands has the financial capacity to manage and use its IJIA funds. However, it faces human capital-, organizational-, and stakeholder-related challenges that limit its capacity to manage and use these funds for clean water and drinking water construction grants. The territory struggles to hire and retain staff and lacks adequate succession and contingency plans, standard operating procedures, and accounting practices for its grants management responsibilities. The territory’s stakeholders, including its water utility providers and wastewater systems, have their own capacity challenges, which often render them unable to take full advantage of the funds available for infrastructure improvements. As of March 2025, the territory had an approximate \$135 million balance for clean water and drinking water construction grants, \$83.1 million of which was awarded under the IJIA. Because of the territory’s limited human capital, organizational, and stakeholder capacity, critical water infrastructure improvements in the territory may be delayed.



View from the East End of St. Croix, outside of Christiansted, facing northeast towards Coakley Bay, with a drinking water construction grant-funded community public water system replacement project in the foreground. (EPA OIG image)

## Recommendations issued to the regional administrator for Region 2

No.	Recommendation
1	Develop and implement a plan to monitor the U.S. Virgin Islands' Department of Planning and Natural Resources' hiring for its federal grants manager position and then provide grants management training to the new hire within six months of the start date. Doing so would help address the Department of Planning and Natural Resources' insufficient staffing to manage its clean water and drinking water construction grants.
2	Establish a timeline for the U.S. Virgin Islands' Department of Planning and Natural Resources to submit administrative reimbursement requests for costs incurred on all clean water and drinking water construction grants that had a period of performance end date of September 30, 2024, or before. Additionally, encourage the Department of Planning and Natural Resources to collaborate with Region 2 on the establishment of this timeline. Doing so would help address the Department of Planning and Natural Resources' backlog of administrative reimbursement requests. It would also give the Department of Planning and Natural Resources the documentation it needs to complete required grant closeout reports, such as the federal financial reports for the nine grants that are past their period of performance as of March 2025.
3	Develop a plan to identify and implement the appropriate remedy, pursuant to 2 C.F.R. § 200.339, if the U.S. Virgin Islands' Department of Planning and Natural Resources does not meet the timeline established in Recommendation 2.
4	Develop a plan to monitor progress and provide grants management technical assistance to support the U.S. Virgin Islands' Department of Planning and Natural Resources with updating and training staff on the Department of Planning and Natural Resources' Division of Business and Administrative Services' <i>Standard Operating Procedures Manual</i> . Doing so would address the Department of Planning and Natural Resources' insufficient training on the standard operating procedures for grants management tasks.
5	Develop and implement a plan to work with the U.S. Virgin Islands' Department of Planning and Natural Resources to increase outreach activities on EPA technical assistance opportunities to the U.S. Virgin Islands' small water systems. Doing so would improve the Department of Planning and Natural Resources' capacity to conduct outreach and offer technical assistance to small water systems, thereby increasing program participation.

### Audit Follow-up: Missing Federal Financial Reports for IJA-Funded Awards in the EPA's Grant Files System

Report No. [26-N-0011](#) | Issued January 21, 2026

An IJA-funded grantee did not complete or submit any of the required federal financial reports for the first two years of its grant award from the EPA's National Estuary Program, and it stated that the reason for this was that the EPA did not request the reports. This raised concerns that the EPA was not requiring any National Estuary Program grant award recipients to annually submit federal financial reports as mandated by 2 C.F.R. § 200.328. We were unable to find such reports for seven of the 28 National Estuary Program grant awards that we reviewed. Further, of the 21 federal financial reports that we found, eight, or 38 percent, were submitted late. We did not issue any recommendations in this report, but the EPA subsequently advised that the National Estuary Program staff took proactive measures to remedy the reporting gaps.

Blank Federal Financial Report Form. (EPA OIG image)

## Human Health and Environmental Issues

### *Management Alert: Fish Consumption Advisory Signage at the Eighteenmile Creek Superfund Site in Niagara County, New York*

Report No. [26-E-0018](#) | Issued March 18, 2026

Risk communication at the Eighteenmile Creek Superfund site is inadequate. New York State’s fish consumption advisory is communicated at the site via a single sign and associated online information. However, the sign is faded and does not list or depict either the fish species included in the advisory or the consumption recommendations. The EPA thus cannot rely on the sign to limit the public’s exposure to the polychlorinated biphenyls at the site, and the public may incorrectly believe that the fish in Eighteenmile Creek are safe to consume in excess of the state’s advisory. While we state that the Agency can consider appropriate action to meaningfully inform the public about the fish consumption advisory, we did not issue any recommendations in this report.



An informational sign located at the entrance to Fisherman’s Park in Niagara County, New York. (EPA OIG image)

### *Evaluation of Risks to Federal Facility Superfund Site Remedies from Inland Flooding*


Report No. [26-E-0019](#) | Issued March 25, 2026 |

Of the 148 federal facility Superfund sites that we analyzed, 47 of them, or 32 percent, have potential inland flooding risks. We identified 21 sites that adhered to Agency guidance by addressing inland flooding risks in their five-year review reports. Inland flooding occurs from sustained moderate rain, intense rain in a short period, or river overflow. If the sites do not analyze inland flooding risks, there is an increased risk that such events may cause toxic contaminants to be released, threatening the health and environment of millions of U.S. residents. The EPA can help keep site cleanup remedies effective and viable in the long term by ensuring that Superfund sites assess inland flooding risks during their five-year reviews. We did not issue any recommendations in this report.

#### Five-year reviews

A five-year review is an evaluation of the implementation and performance of remedies at a Superfund site to determine whether they are or will be protective of human health and the environment. The Comprehensive Environmental Response, Compensation, and Liability Act requires five-year reviews when hazardous substances, contaminants, or pollutants are left on the site and prevent unrestricted use of the site because of the risk of exposure to the public. These evaluations take place every five years and EPA guidance specifies that the five-year reviews should address impacts from natural disasters.

## Evaluation of Risks to Federal Facility Superfund Site Remedies from Wildfires

Report No. [26-E-0020](#) | Issued March 25, 2026 | 


Of the 155 federal facility Superfund sites that we analyzed, 31 of them, or 20 percent, have potential wildfire risks. We identified eight sites that adhered to Agency guidance by addressing wildfire risks in their five-year review reports. Because Superfund sites contain toxic materials, a wildfire at such a site could release large amounts of contaminants into the air through combustion. This would threaten the health of not only nearby communities but also communities far downwind. The EPA can help keep Superfund site cleanup remedies effective and viable in the long term by ensuring that Superfund sites assess wildfire risks during their five-year reviews. We did not issue any recommendations in this report.




A burn crew member monitoring a patch of burning rangeland. (EPA image)

## Business Practices and Accountability

### Independent Audit of the EPA's Fiscal Year 2025 Consolidated Financial Statements

Report No. [26-F-0007](#) | Issued December 31, 2025 | 

 Operating efficiently and effectively.

We rendered a disclaimer of opinion on the EPA's consolidated financial statements for FY 2025. This means that we were unable to obtain sufficient evidence to determine whether the financial statements were fairly presented and free of material misstatement because of the interaction and possible cumulative effect of multiple uncertainties, including those related to ongoing litigation and Government Accountability Office inquiries. We noted four material weaknesses in the FY 2025 financial statements: (1) The EPA did not provide a complete identification of pending or threatened litigation, claims or assessments, and environmental liabilities, (2) the EPA did not provide accurate information for its revenue accruals, (3) the EPA did not document approval of configuration changes to its core financial system, contrary to the Agency's configuration management procedures, and (4) the EPA provided inadequate oversight of findings and corrective action plans from grant recipients' single audits. In addition, the EPA did not determine compliance with the Federal Financial Management Improvement Act of 1996 with respect to some financial management systems that support its core financial system. Further, the EPA did not fully correct one material weakness, one instance of noncompliance, and three significant deficiencies that we identified in prior-year financial statement audits.

**Recommendations issued to the chief financial officer**

No.	Recommendation
1	<p>Develop and implement a policy regarding the disclosure of all information required by the <i>Financial Audit Manual</i> and U.S. generally accepted accounting principles in support of the OIG’s annual financial statement audits. Doing so will aid the OIG’s review of material, relevant information to support the audit findings. This policy should, at a minimum, address:</p> <ul style="list-style-type: none"> <li>a. The disclosure in response to the Legal Counsel Request letter of pending or threatened litigation, claims and assessments, environmental liabilities, and other legal activities related to audits of the EPA’s financial statements.</li> <li>b. The disclosure of all other governmental agency inquiries, reviews, and audits of EPA programs relevant to the financial statement audit.</li> </ul>
2	Require the Cincinnati Finance Division to perform regular analyses of the Superfund trust fund oversight accrual, including identifying and removing special account expenses and funds from the monthly oversight expense report, to ensure the accuracy of the accrual each fiscal quarter.
3	Require the EPA regional program offices to perform regular analyses of the Superfund state contract accrual to ensure the accuracy of the accrual each fiscal quarter.
5	Develop and implement procedures that include specific steps for configuration management of systems managed by contractors that are consistent with the EPA’s <i>Configuration Management Standard Operating Procedures</i> , dated April 9, 2024. Doing so will promote the effectiveness of the Agency’s configuration management processes and prevent contractors from making unapproved changes to EPA systems.
6	Develop a process to properly track single audit findings and corrective action plans. At a minimum, this process should track the estimated completion dates of the corrective action plans and have the ability to generate reports to ensure proper oversight and mitigate the risk of material errors.
7	Perform annual risk assessments of all single audits to allow proper oversight of all outstanding corrective action plans, to decrease the risk of misstatements of financial data, and to improve the credibility of the EPA’s financial statements.
8	Update the <i>EPA Guidance on Risk Management and Internal Controls</i> section titled “OMB A-123, Appendix D, Management of Financial Management Systems” to specify a uniform, agencywide approach to assessing financial management systems, including mixed financial systems and service providers, that can impact financial data in Compass Financials and have a material effect on the EPA’s financial statements. Doing so will promote the effectiveness of the Agency’s determination of financial management systems that support core financial reporting.
9	Establish and regularly update a portfolio of the EPA’s financial management systems, including mixed financial systems and service providers, that should be assessed as part of the Agency’s strategy to comply with Office of Management and Budget Memorandum M-23-06, <i>Appendix D, Management of Financial Management Systems - Risk and Compliance</i> , dated December 23, 2022. With respect to the portfolio identified, maintain documentation with the rationale for excluding any systems from the Agency’s annual Federal Financial Management Improvement Act system assessments. Doing so will promote the efficiency of the Agency’s determination of financial management systems that support the core financial system.

**Recommendation issued to the director for the Great Lakes National Program Office**

No.	Recommendation
4	Perform regular analyses of the Great Lakes Legacy Act accrual to ensure the accuracy of the accrual each fiscal quarter.

## *Audit of the EPA's Greenhouse Gas Reduction Fund Solar for All Program*

Report No. [26-P-0008](#) | Issued January 7, 2026

This report provides information about the EPA's Greenhouse Gas Reduction Fund Solar for All program, which the EPA terminated in August 2025. Specifically, we described the status of Solar for All funds, top recipients, risks, and impacts. We also identified four program risk areas that the EPA should consider, plan for, and address in its implementation of new grant programs. The risks relate to resources for oversight and controls in the form of subrecipient monitoring, standard operating procedures, and quality assurance plans. We did not issue any recommendations in this report.



A solar farm in Cinnaminson Township in New Jersey. The solar farm is located on a portion of a former Superfund site that was successfully redeveloped into an alternate energy source. (EPA image)

## *OIG Report to the Office of Management and Budget on the EPA's and the CSB's Implementation of Recommendations Related to Purchase and Travel Card Programs*

Report No. [26-N-0012](#) | Issued January 28, 2026 |

The Government Charge Card Abuse Prevention Act of 2012, Pub. L. No. 112-194, requires inspectors general to conduct periodic audits and assessments of purchase card programs at their agencies. The Act further requires that inspectors general conduct periodic audits or reviews of agency travel card programs with more than \$10 million in spending. Office of Management and Budget Circular No. A-123, Appendix B, directs inspectors general to report to the Office of Management and Budget director on the implementation of recommendations that address audit findings related to purchase and travel card programs. In FY 2025, we did not perform a purchase or travel card program audit, review, or assessment for the EPA or the CSB. As of January 30, 2026, the EPA and the CSB did not have any outstanding recommendations related to travel and purchase card programs. We did not issue any recommendations in this report.


## *OIG Report to the Office of Management and Budget on the EPA's Semiannual Report on Purchase Card Violations*

Report No. [26-N-0013](#) | Issued January 28, 2026 |

The Government Charge Card Abuse Prevention Act of 2012, Pub. L. No. 112-194, and Office of Management and Budget Circular No. A-123, Appendix B, direct each head of an executive agency with more than \$10 million in purchase card spending annually, and each inspector general of such an executive agency, to submit to the Office of Management director, on a semiannual basis, a joint report on purchase card violations. The EPA prepared the semiannual violations report for the period of April 1, 2025, to September 30, 2025. The EPA reported no violations for the period. We did not receive information that is inconsistent with the EPA's violation report for the reporting period. Additionally, we received no allegations of misuse of the government purchase card for the semiannual period. We did not issue any recommendations in this report.

## Audit of the EPA’s Resolution of Improper Payments Identified Through Its Annual Review of the State Revolving Fund Program

Report No. [26-P-0014](#) | Issued January 29, 2026

 Operating efficiently and effectively.

The EPA did not appropriately identify unknown and improper payments or properly track them for reporting and resolution, which resulted in the Agency’s regions underreporting unknown and improper payments by approximately \$54.4 million for FY 2022 and \$8.8 million for FY 2023 for the transactions we reviewed. Without proper identification of unknown and improper payment transactions made through the EPA’s State Revolving Fund Program, the Agency cannot make accurate determinations about the success of the states’ loan programs or whether state revolving fund controls are operating effectively.



Image of an unsigned construction invoice. (iStock.com/timnewman image as modified by the OIG)


### Recommendations issued to the assistant administrator for Water


No.	Recommendation
1	Evaluate, in light of underreporting of improper payments identified in this audit, the risk assessment used by the Agency for state revolving fund programs as required by the Payment Integrity Information Act of 2019.
2	Revise, disseminate, and enforce the Transaction Testing Standard Operating Procedures to establish robust methods for identifying errors when conducting improper payment testing. The standard operating procedures should describe the minimum acceptable support required for payment justification.
3	Develop and implement robust and enforceable controls to conduct comprehensive quality reviews of transaction tests completed by regional staff or contractors. These controls should be designed to require that all testing is accurately executed, and all results are correctly reported on the testing sheets, in the program evaluation reports, and to EPA headquarters.

### Recommendation issued to the chief financial officer

No.	Recommendation
4	Incorporate, in future Payment Integrity Information Act risk evaluations, the findings from this audit, as well as relevant reports from other internal and external sources, to support a more comprehensive and informed risk assessment process.

## Independent Audit of the EPA’s Fiscal Years 2024 and 2023 Pesticide Registration Fund Financial Statements

Report No. [26-F-0015](#) | Issued February 18, 2026 | 

 Operating efficiently and effectively.


We rendered an unmodified opinion on the EPA’s FYs 2024 and 2023 Pesticide Registration Fund, also known as the Pesticide Registration Improvement Act Fund, financial statements. This means that the statements were fairly presented and free of material misstatement.


In connection with our audit of the fund’s financial statements, we performed tests for compliance with selected provisions of 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 complied with the Pesticide Registration Improvement Act’s decision-time review period requirements. We did not issue any recommendations in this report.



Pesticide sprayers are used to control weeds and insects in field crops. Photo shows an industrial vehicle with pipes on green grass and under a leafy tree spraying a fog-like substance. (EPA image)

## Audit of the EPA’s Grants Workforce Planning

Report No. [26-P-0017](#) | Issued March 11, 2026 | 

 Operating efficiently and effectively.

The EPA lacks a plan to address its grants workforce needs and the challenges associated with the volume of grants awarded through annual and supplemental appropriations. While the EPA conducted agencywide workforce planning, it did not conduct specific grants workforce planning. Furthermore, the workload benchmarks that the EPA uses to gauge workloads for grant specialists and project officers—the grants workforce—may be outdated. Finally, there is no formally documented process for conducting and communicating the results of the workload analyses. Decentralized processes and limited resources impact how the Agency conducts workforce planning. According to the Agency, competing priorities, as well as limited staff and time, hampered its ability to develop an agencywide grants workforce plan, establish a written process for workload analyses, and perform an updated benchmark study for the grants workforce. Without workforce planning for grants, the EPA risks mismanaging annual and supplemental appropriations and not complying with grants management requirements, which leaves grants-based programs vulnerable to fraud, waste, and abuse and imperils the Agency’s mission.



Source: OIG adaptation of model in the Office of Personnel Management’s *Workforce Planning Guide*. (EPA OIG image)

**Recommendation issued to the deputy administrator**

No.	Recommendation
1	In collaboration with the chief financial officer, the chief administrative officer, the chief human capital officer, the chief grants officer, the assistant administrators for program offices, and the regional administrators, develop an agencywide grants workforce plan that includes how the Agency will consider administration, oversight, and workloads for grants funded by annual and supplemental appropriations, as well as how the Agency will manage grants workforce staffing needs in alignment with Office of Management and Budget Memorandum M-22-12, the EPA’s workforce plans, and 5 C.F.R. part 250. An agencywide grants workforce plan will help reduce the risks of improperly managed grants.

**Recommendations issued to the chief administrative officer**

No.	Recommendation
2	In coordination with the chief financial officer, reassess the Agency’s established benchmarks for the grant specialist and project officer workloads. If necessary, revise the benchmarks to reflect any changes in workloads that resulted from revised federal grants management requirements to more accurately reflect the workloads associated with grants-related management and oversight responsibilities.
3	Develop, and share with the grants workforce, guidance that outlines the specific steps, processes, and data queries used to analyze the semiannual grants workload data from the pre-award phase to the closeout phase to increase consistency in the analysis of workload data.
4	Develop a communication strategy for the semiannual grants workload reports, including a schedule to consistently share these reports with the grants community involved in workforce planning and to increase awareness of these reports, which will help inform grants workforce allocation decisions.

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


*Management Alert: Audit of the U.S. Chemical Safety and Hazard Investigation Board’s Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2025*

Report No. [26-N-0004](#) | Issued December 10, 2025

During an ongoing audit, our contractor identified issues that may have significant impact on the confidentiality, integrity, and availability of the CSB’s information technology resources. Improvements are needed related to managing privileged user access, availability of audit logs, and maintaining an accurate inventory. There were no recommendations in this report.

*U.S. Chemical Safety and Hazard Investigation Board Fiscal Year 2025 Financial Statement Audit*

Report No. [26-F-0009](#) | Issued January 8, 2026 | 

 Create and maintain an engaged, high-performing workforce.

Allmond & Company LLC, the contractor that performed the audit, rendered an unmodified opinion on the CSB’s FY 2025 financial statements, meaning that the statements were fairly presented and free of material misstatements. Allmond & Company did identify a deficiency in the CSB’s internal control over financial reporting but did not consider this a material weakness or significant deficiency.

Allmond & Company communicated this matter to CSB management and, where appropriate, will report on the matter separately. Allmond & Company did not issue any recommendations in this report.

## Hotline Complaints

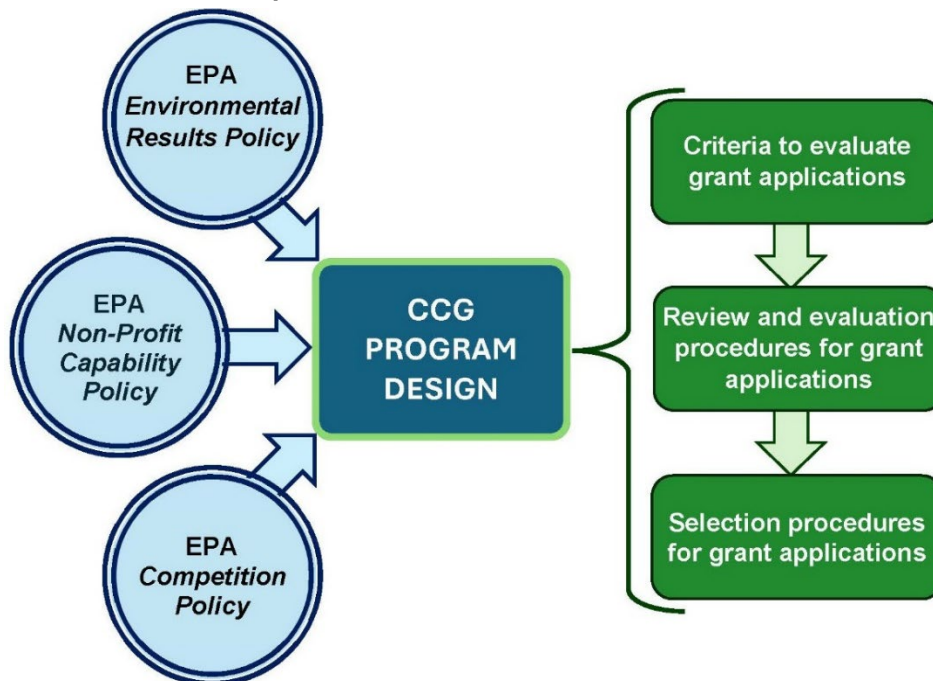
### Evaluation of the EPA’s Review of Track I Community Change Grant Applications

Report No. [26-E-0016](#) | Issued March 4, 2026

Compliance with the law. Operating efficiently and effectively.

We initiated this evaluation in response to an OIG Hotline complaint that was made in February 2025. We concluded that the EPA adhered to its grant application review and selection requirements and designed the Community Change Grants Program in a manner that assured an appropriate selection process for Track I awardees. Specifically, the Agency adhered to its *Policy for Competition of Assistance Agreements*, ensured that awardees met the eligibility requirements stated in the Inflation Reduction Act, and tailored the criteria by which it would evaluate applications to the program. The EPA also established review panels that scored applications using only the criteria outlined in the program’s Notice of Funding Opportunity, produced and considered a ranked list of applications based on average reviewer scores, and documented and justified its selections in a series of selection memorandums. Beyond the controls required by Agency policy, the EPA implemented other controls that provided further assurance that the EPA appropriately selected awardees. We did not issue any recommendations in this report.

#### EPA policies used to design the Community Change Grants Program and guide the application review and selection process



Source: OIG analysis of EPA policies relevant to EPA grant competitions. (EPA OIG image)

Note: CCG = Community Change Grants.

## 2.2 Investigative Work

Section 5(a)(3) of the Inspector General Act, 5 U.S.C. § 405, requires a summary of significant investigations that were closed during the reporting period. We also report investigations that have not yet been officially closed but in which there has been significant activity, including convictions or guilty pleas, during the reporting period. For this reporting period, we have no significant closed investigations to report.

Section 5(a)(13) of the Inspector General Act requires that we report on each investigation involving a senior government employee in which allegations of misconduct were substantiated. In addition, section 5(a)(16)(B) 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. As such, we also report on unsubstantiated investigations.

### Open Significant Investigations

#### *Mayor Convicted and Company President Indicted in Relation to an Investigation into Asbestos Waste Disposal*

On November 11, 2025, a mayor was convicted in the U.S. District Court for the Northern District of Illinois for perjury and obstruction of justice. The mayor was indicted on November 1, 2023, after a jury determined that the mayor made false statements while being deposed in a civil lawsuit that a waste management company filed against the mayor and the City of Riverdale. The indictment alleged that the mayor's answers were intended to conceal a relationship with a recycling company's owner, including the owner's extensive involvement in the operations of a trucking company that the mayor and the mayor's spouse owned but that the recycling company's owner operated.

Relatedly, on October 8, 2025, the president of an environmental services company based in Lansing, Illinois, was indicted in the U.S. District Court for the Northern District of Illinois for one count of mail fraud, 14 counts of wire fraud, five counts in violation of the Clean Air Act, and three counts of false statements. This indictment superseded the prior one in which, on October 19, 2023, the company president was indicted for allegedly obstructing a federal investigation into a hotel demolition project in Harvey, Illinois, and making false statements regarding asbestos waste manifests stating the amount of asbestos involved in the demolition. The Chicago-based Cook County Land Bank Authority hired the environmental services company in 2017 to conduct an asbestos survey of a hotel that it had acquired and intended to demolish so that it could repurpose the property using a community development block grant from the U.S. Department of Housing and Urban Development. The company's asbestos survey stated that asbestos was present, and the company was hired as a subcontractor to remove the asbestos. As such, the EPA investigated whether the company accurately described the amount of asbestos in its survey. The EPA regulates reporting and recordkeeping requirements for asbestos under the Toxic Substances Control Act.

*This is a joint investigation with the EPA Criminal Investigation Division, the Federal Bureau of Investigation, and the U.S. Department of Housing and Urban Development OIG.*

### *Two Family Members Indicted for Conspiring to Delete U.S. Government Databases*

On November 13, 2025, two family members were indicted in the U.S. District Court for the Eastern District of Virginia for conspiring to delete databases used to store U.S. government information, including EPA information. Additionally, on January 15, 2026, a superseding indictment was filed with additional charges including conspiracy, witness tampering, and intentional damage to a protected computer without authorization. Both family members were federal contractors. Following the termination of their employment, they allegedly sought to harm the company and its U.S. government customers by accessing computers without authorization, issuing commands to prevent others from modifying the databases before deletion, deleting databases, stealing information, and destroying evidence of their unlawful activities. Specifically, one of the family members allegedly deleted approximately 96 databases storing U.S. government information, many of which contained records related to Freedom of Information Act matters and investigations.

*This is a joint investigation with the U.S. Capitol Police, the Fairfax County Virginia Police Department, the Federal Deposit Insurance Corporation, the Federal Reserve Board OIG, the U.S. Department of Agriculture OIG, the U.S. Department of Education OIG, the Equal Employment Opportunity Commission OIG, the U.S. Department of Health and Human Services OIG, the U.S. Department of Homeland Security OIG, the Department of Homeland Security Office of the Chief Security Officer, the Department of Homeland Security Homeland Security Investigations, the Department of Housing and Urban Development OIG, the U.S. Department of the Interior OIG, the International Development Finance Corporation OIG, the U.S. Department of Justice OIG, the U.S. Department of Labor OIG, the U.S. Nuclear Regulatory Commission OIG, the U.S. Small Business Administration OIG, the U.S. Treasury Inspector General for Tax Administration, and the U.S. Department of Veterans Affairs OIG.*

### *Seven Family Members Sentenced for Charges Related to Wire Fraud*

In November and December 2025, seven family members, including a now-former EPA employee, were sentenced in the U.S. District Court for the Northern District of Texas after pleading guilty to conspiracy to commit wire fraud. They were ordered to pay \$145,831.00 in restitution, jointly and severally; ordered to pay \$106,574.96 in criminal fines and recoveries; and placed on supervised release. Additionally, one individual was sentenced to 12 months and one day in prison. Previously, in December 2023, the seven individuals were indicted for conspiracy and wire fraud related to forgivable federal loans that they obtained through the Paycheck Protection Program, which was created in response to the COVID-19 pandemic to provide emergency financial assistance to existing small businesses.

### *Chemical Processing Company and Company Owner Pleaded Guilty to Charges After an Investigation into Clean Water Act Violations*

On December 12, 2025, a chemical processing company pleaded guilty in the U.S. District Court for the Eastern District of North Carolina to knowingly discharging tert-Butyl alcohol and other pollutants into the Cape Fear River, in violation of the Clean Water Act. The company's owner also pleaded guilty to failing to pay federal taxes. Previously, on January 14, 2025, the company's former production manager pleaded guilty to knowingly discharging chemical pollutants into the Cape Fear River. While employed at the chemical processing company's main facility, which is located next to the Cape Fear River in Navassa, North Carolina, the former production manager oversaw movement of the company's pollutants and various waste products. Five to six times per year from 2020 to 2024, the former production manager

released approximately 2,500 gallons of liquid wastewater into the Cape Fear River. Sentencing for all three defendants is scheduled for later in 2026, after this semiannual reporting period.

*This is a joint investigation with the EPA Criminal Investigation Division and the Internal Revenue Service Criminal Investigation Division.*

### ***Environmental Management Company Sentenced for Violating the Clean Water Act and Its Pretreatment Permit***

On December 15, 2025, a Tennessee-based environmental management company was sentenced in the U.S. District Court for the Middle District of Tennessee for violating the Clean Water Act and its pretreatment permit. The company, which provides services related to nonhazardous liquid waste hauling and treatment, bypassed treatment processes and discharged untreated waste products directly into the sewer system at its Nashville facility, violating its permit from the Nashville Metro Water Services pretreatment permit program. The company agreed to pay a \$512,000 fine and to complete a three-year term of probation. As a special term of probation, the company must comply with a previous state court order that it entered into with Nashville Metro Water Services to enact a facility operating plan. Additionally, as part of the state court order, the company paid \$86,628 to Nashville Metro Water Services for expenses related to sewer repairs and cleanup; \$299,576 for surcharges related to pollutant exceedances; and \$50,387 for water and sewer charges. The company also agreed to implement several plant and equipment upgrades.

Previously, on September 10, 2025, the former facility operations manager and the former plant supervisor of the environmental management company were indicted in the U.S. District Court for the Middle District of Tennessee for conspiracy to defraud the EPA and to violate the Clean Water Act. The individuals allegedly directed employees at the environmental management company to bypass treatment processes and discharge untreated and partially treated wastewater into the Nashville sewer system in December 2022 and January 2023. The indictment further alleged that the two individuals tampered with and caused the company's employees to tamper with a sampling device that the Metropolitan Government of Nashville and Davidson County placed to monitor the company's compliance with its pretreatment permit.

*This is a joint investigation with the EPA Criminal Investigation Division.*

### ***Former EPA Employee Pleaded No Contest to a Charge Related to Fraudulently Collecting Unemployment Insurance Benefits***

On January 9, 2026, a former EPA employee pleaded no contest to one misdemeanor charge of California Unemployment Insurance Code in the Superior Court of California, County of Solano. As part of the plea agreement, the former EPA employee was ordered to serve one year of probation, complete 30 hours of community service, and pay \$29,950 in restitution to the California Employment Development Department. The plea agreement was a result of charges filed by the County of Solano District Attorney's Office. The charges were based on information that we gathered during an investigation related to the former EPA employee, which revealed that the former EPA employee

fraudulently collected unemployment insurance benefits through the California Employment Development Department while maintaining full-time employment with the EPA.

*This is a joint investigation with the California Employment Development Department.*

### ***Information Filed in Relation to Violations of Fraud, Theft, and Conspiracy Involving Federal Funds***

On January 28, 2026, an information was filed on an individual in the U.S. District Court for the District of New Jersey for violations of fraud, theft, and conspiracy involving entities receiving federal funds. Previously, on September 9, 2024, the individual and another coconspirator were charged in the U.S. District Court for the District of New Jersey with participating in a conspiracy to obtain overtime payments from the City of Trenton for work they did not perform. They did this by allegedly fraudulently inflating the overtime hours they claimed to have worked when conducting residential lead inspections and delivering meals to needy Trenton residents through the city's meal delivery program. New Jersey receives EPA grants to help fund the state's lead remediation efforts, lead accreditation training, and the New Jersey Department of Health Lead Program. Before, on February 26, 2024, the individual pleaded guilty to participating in the conspiracy and admitted to receiving \$32,524.12 in overtime payments that the individual was not entitled to.

In addition, on November 28, 2023, a resident of New Jersey and a resident of Pennsylvania pleaded guilty to participating in a conspiracy to obtain overtime payments from the City of Trenton for work they did not perform. Similarly, they did this by fraudulently inflating the overtime hours they claimed to have worked conducting residential lead inspections in homes of children affected by lead poisoning. The New Jersey resident admitted to receiving \$22,144 and the Pennsylvania resident admitted to receiving \$32,806 in overtime payments that they were not entitled to.

Sentencing for the defendants is scheduled for after this reporting period.

*This is a joint investigation with the EPA Criminal Investigation Division, the Federal Bureau of Investigation, and the Department of Housing and Urban Development OIG.*

### ***One Individual Sentenced and Two Individuals Pleaded Guilty to Conspiring to Engage in Money Laundering***

On March 20, 2026, an individual was sentenced in the U.S. District Court for the District of Maryland for conspiracy to commit money laundering and aggravated identity theft. The individual was sentenced to six years of imprisonment and one year of supervised release. In addition, the individual was ordered to pay \$2,938,424.65 in restitution and was issued a \$2.8 million preliminary order of forfeiture.

Earlier, on December 18, 2025, two other individuals pleaded guilty in the U.S. District Court for the District of Maryland to conspiring to engage in a large, multimember money laundering conspiracy that involved opening bank accounts to receive money that they fraudulently obtained from government agencies, organizations, and companies, including an environmental trust overseen by the EPA. As part of the guilty pleas, one individual admitted to serving as a manager or supervisor of the money

laundering conspiracy, personally obtaining at least \$1 million for participating in the conspiracy, and facilitating more than \$11 million in money laundering that involved more than 12 victim entities. The other individual admitted that at least \$3 million in money laundering occurred pursuant to the individual's direct participation in the conspiracy.

From October through November 2025, five other individuals were sentenced in relation to this investigation. Specifically, on October 3, 2025, an individual was sentenced to 33 months of federal imprisonment and one year of supervised release and was ordered to pay \$11,077,044.17 in restitution.

On October 10, 2025, a second individual was sentenced to 40 months of federal imprisonment and one year of supervised release and was ordered to pay \$5,648,816.23 in restitution. On November 14, 2025, a third individual was sentenced to three years of federal imprisonment and three years of supervised release—including six months of home detention—and was ordered to pay \$8,306,930.95 in restitution. On November 18, 2025, a fourth individual was sentenced to nine months of imprisonment and one year of supervised release and was ordered to pay \$220,250.00 in restitution. Finally, on November 20, 2025, a fifth individual was sentenced to 24 months of federal imprisonment and one year of supervised release and was ordered to pay \$733,941.48 in restitution for money laundering.

The defendants created and used limited liability companies and other shell businesses to open bank accounts for the purpose of receiving money that they fraudulently obtained from government agencies, organizations, and companies, including an environmental trust overseen by the EPA, an urban redevelopment program, a medical center, a transportation-and-logistics company, a school district, a college, a county government, and other victims. The defendants deceived the victims into sending money to them by, for example, providing the victims with false bank account information for legitimate vendor payments or with false wire transfer information for legitimate transactions. The defendants and their coconspirators then allegedly concealed and disguised the nature and source of the money through cash withdrawals, cashier's check purchases, debit card transactions, and transfers to other bank accounts controlled by the coconspirators.

*This is a joint investigation with the Department of Homeland Security Homeland Security Investigations and the Internal Revenue Service Criminal Investigation Division.*

### ***The EPA Issued a Debt Collection Letter to the Former Executive Director of a Nonprofit***

On March 19, 2026, the EPA issued a debt collection letter for \$40,000 to the former executive director of a nonprofit organization, citing an improper payment. Previously, on September 30, 2025, the executive director and another individual and two nonprofit organizations were debarred from participating in federal procurement and nonprocurement programs because they failed to comply with the terms and conditions of an EPA environmental justice collaborative problem-solving grant that was intended to support an Asthma Hotspot Action Plan. Specifically, the individuals and nonprofit organizations failed to provide required information and reports to the EPA. The period of debarments ranged from one year to three years.

## Senior Employee Investigations

Our Administrative Investigations Directorate conducts administrative investigations of allegations of misconduct by senior Agency employees. Senior Agency employees include an officer or employee in the executive branch, including a special government employee as defined in 18 U.S.C. § 202, who occupies a position classified at or above the General Schedule 15 level or, in the case of positions not under the General Schedule, for which the rate of basic pay is equal to or greater than 120 percent of the minimum rate of basic pay that is payable for a GS-15 employee. Senior government employees include members of the Senior Executive Service; political appointees; and employees in scientific, professional, and senior-level positions.

### *Allegations That a Senior EPA Official Violated Federal Ethics Requirements Were Unsubstantiated*

One senior EPA official allegedly violated federal ethics requirements regarding a position in a professional association. The investigation determined that there was insufficient evidence to show that the official behaved willfully, which is necessary to find a violation of the public financial disclosure reporting obligations. Additionally, the investigation found that there was insufficient evidence to show that the official improperly engaged in an outside activity in an official capacity or violated the financial or representational conflict-of-interest statutes.

### *Allegations That a Former Senior EPA Official Violated Financial Conflict-of-Interest Laws Were Resolved*

A former EPA Senior Executive Service employee allegedly violated conflict-of-interest laws by participating personally and substantially in a particular matter that affected the financial interest of a party with which the Senior Executive Service employee was negotiating for employment before retiring from the Agency. The former employee agreed to resolve the allegations in a settlement with the Department of Justice.

## 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 either the OIG Office of Investigations or the OIG Administrative Investigations Directorate issues a report of investigation that has at least one supported allegation, it will generally request that the entity receiving the report—an office within the EPA, the CSB, or the OIG—notify the OIG within 60 days regarding the administrative action taken or proposed to be taken in the matter. When the Administrative Investigations Directorate issues a report of investigation pursuant to 41 U.S.C. § 4712, the entity receiving the report is statutorily required to take a specified action or deny relief within 30 days. 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- or 30-day period. For this reporting period, we did not issue any reports of investigation to the EPA and therefore did not receive any responses outside the applicable response periods.

## 2.3 Instances of Whistleblower Retaliation and Interference with Independence

### Whistleblower Retaliation

Section 5(a)(14) of the Inspector General Act, 5 U.S.C. § 405, 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. We did not have any reportable instances of whistleblower retaliation this semiannual period.

### Interference with Independence

Section 5(a)(15) of the Inspector General Act, 5 U.S.C. § 405, requires a detailed description of any attempt by the EPA or the CSB to interfere with the independence of the OIG, including “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.” We did not have any reportable instances of interference with independence this semiannual period.

## Section 3: Statistical Data



## 3.1 Summary of Investigative Results

Section 5(a)(4) of the Inspector General Act, 5 U.S.C. § 405, requires a listing of the total convictions for the reporting period that resulted from investigations, and section 5(a)(11) of the Act requires statistical tables identifying the total number of investigative reports, the total number of people referred for criminal prosecution during the reporting period, and the total number of indictments and criminal informations during the reporting period that resulted from prior referrals to prosecuting authorities. Section 5(a)(12) of the Act requires a description of the metrics used for developing the data for the statistical tables required by section 5(a)(11). We also provide statistical information relating to the results of our investigative work, including cases and complaints opened, and the results of criminal, civil, and administrative actions.

**Table 4: Summary of investigative activity**

Investigative activity	Number
Cases open as of October 1, 2025*	179
Cases opened during the reporting period	58
Cases closed during the reporting period	53
Cases open as of March 31, 2026*	184
Preliminary inquiries open as of October 1, 2025	26
Preliminary inquiries opened during the reporting period	127
Preliminary inquiries closed during the reporting period	118
Preliminary inquiries open as of March 31, 2026	35

Source: OIG analysis of OIG investigative activity. (EPA OIG table)

\* These cases include data from our Office of Investigations and our Administrative Investigations Directorate.

**Table 5: Results of criminal and civil actions**

Criminal and civil actions	EPA OIG only	Joint*	Total
Criminal indictments, informations, or complaints <sup>†</sup>	2	13	<b>15</b>
Convictions <sup>‡</sup>	8	8	<b>16</b>
Civil judgments, settlements, or filings	1	0	<b>1</b>
Criminal fines and recoveries	\$282,355.96	\$32,238,107.48	<b>\$32,520,463.44</b>
Civil recoveries	\$237,000	\$0	<b>\$237,000</b>
Prison time	1 year and 1 day	18 years and 3 months	<b>19 years, 3 months, and 1 day</b>
Prison time suspended	0	0	<b>0</b>
Home detention	0	0	<b>0</b>

Criminal and civil actions	EPA OIG only	Joint*	Total
Probation	12 years	11 years	<b>23 years</b>
Community service	30 hours	0	<b>30 hours</b>

Source: OIG analysis of OIG investigative activity. (EPA OIG table)

\* With one or more other federal agencies.

† Sealed indictments are not included in this category; however, previously sealed indictments that were unsealed during this reporting period are included, regardless of when the indictment occurred. Superseding indictments are also included.

‡ The “convictions” category comprises finalized convictions with completed sentencings that were filed during the reporting period.

**Table 6: Administrative actions**

Administrative actions	EPA OIG only	Joint*	Total
Suspensions	1	0	<b>1</b>
Debarments†	1	4	<b>5</b>
Other administrative actions	8	5	<b>13</b>
<b>Total</b>	<b>10</b>	<b>9</b>	<b>19</b>

Source: OIG analysis of OIG investigative activity. (EPA OIG table)

Notes: This table includes data from our Office of Investigations and our Administrative Investigations Directorate.

\* With one or more other federal agencies.

† This includes four debarments that occurred in the last semiannual reporting period. The OIG was not notified of the suspension until this semiannual reporting period.

**Table 7: Administrative recoveries and cost savings**

Administrative recoveries or cost savings	EPA OIG only (\$)	Joint (\$)*	Total (\$)
Administrative recoveries†	40,000.00	0.00	<b>40,000.00</b>
Cost savings	8,644.03	1,285,721.70	<b>1,294,365.73</b>

Source: OIG analysis of OIG investigative activity. (EPA OIG table)

Notes: This table includes data from our Office of Investigations and our Administrative Investigations Directorate.

\* With one or more other federal agencies.

† Administrative recoveries include restitutions, reimbursements, fines, recoveries, repayments, and the dollar values of recovered government equipment.

**Table 8: Summary of investigative reports issued and referrals for prosecution**

Investigative activity	Number
Number of investigative reports issued	6
Number of persons referred to the Department of Justice for criminal prosecution	9
Number of persons referred to state and local authorities for criminal prosecution	3
Number of criminal indictments and informations resulting from any prior referrals to prosecutive authorities	15

Source: OIG analysis of OIG investigative activity. (EPA OIG table)

Notes: Investigative reports comprise final, interim, and supplemental reports of investigation and referral memorandums. To calculate the number of referrals, we counted corporate entities as persons.

**Table 9: Subjects of employee integrity investigations**

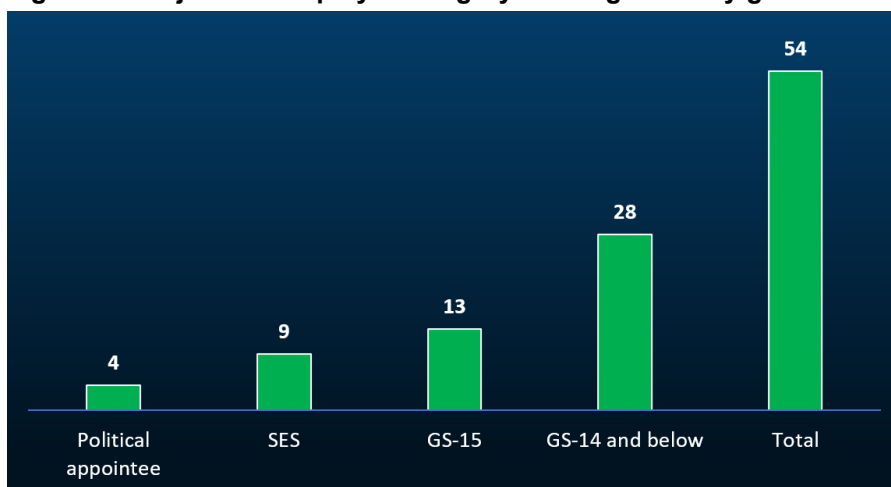
Investigation status	Political appointee*	SES*	GS-15*	GS-14 and below*	Total*
Pending as of October 1, 2025	4	11	13	32	60
Open	0	0	0	7	7
Closed	0	2	0	11	13
Pending as of March 31, 2026	4	9	13	28	54

Source: OIG analysis of OIG investigative activity. (EPA OIG table)

Notes: This table includes data from our Office of Investigations and our Administrative Investigations Directorate. SES stands for Senior Executive Service. 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.

\* Includes investigations for cases related to individuals who may also be former employees.

**Figure 6: Subjects of employee integrity investigations by grade**



Source: OIG analysis of OIG investigative activity. (EPA OIG image)

Notes: Numbers of pending investigations as of March 31, 2026. Includes investigations for cases related to individuals who may also be former employees and to individuals who are compensated under other federal pay plans. SES stands for Senior Executive Service.

# Appendixes



## *Appendix 1: Reports Issued*

Section 5(a)(5) of the Inspector General Act, 5 U.S.C. § 405, requires a listing of each audit, inspection, or evaluation report issued by the OIG during the reporting period. For each report, where applicable, the Act requires identification of the dollar value of questioned costs, including unsupported costs, and the dollar value of recommendations that funds be put to better use, including whether a management decision had been made by the end of the reporting period. For more information on a report, please visit our [website](#).

**Table 1.1: Overview of evaluations, financial audits, performance audits, and projects**

Evaluation or audit type	Number of reports issued	Questioned costs (\$)	Unsupported costs (\$)	Funds put to better use (\$)
Evaluations in accordance with the quality standards for inspection and evaluation. See <a href="#">Table 1.2</a> .	6	0.00	0.00	0.00
Financial audits in accordance with the generally accepted government auditing standards. See <a href="#">Table 1.3</a> .	3	0.00	0.00	0.00
Performance audits in accordance with the generally accepted government auditing standards. See <a href="#">Table 1.4</a> .	5	0.00	0.00	0.00
Project conducted in accordance with guidance other than the generally accepted government auditing standards or the quality standards for inspection and evaluation. See <a href="#">Table 1.5</a> .	4	0.00	0.00	0.00
<b>Total</b>	<b>18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Source: OIG analysis of OIG reports. (EPA OIG table)

**Table 1.2: Evaluations in accordance with the quality standards for inspection and evaluation**

Report number	Report title	Report issuance date	Questioned costs (\$)	Unsupported costs (\$)	Funds put to better use (\$)	Management decision*
26-E-0003	<i>Evaluation of Institutional Controls at the Cornell Dubilier Electronics Inc. Superfund Site in South Plainfield, New Jersey</i>	11/25/25	0.00	0.00	0.00	Yes
26-E-0010	<i>Evaluation of the U.S. Virgin Islands' Capacity to Manage and Use Infrastructure Investment and Jobs Act Funds for Clean Water and Drinking Water Infrastructure Improvements</i>	1/14/26	0.00	0.00	0.00	Yes

Report number	Report title	Report issuance date	Questioned costs (\$)	Unsupported costs (\$)	Funds put to better use (\$)	Management decision*
26-E-0016	<i>Evaluation of the EPA’s Review of Track I Community Change Grant Applications</i>	3/4/26	0.00	0.00	0.00	n/a
26-E-0018	<i>Fish Consumption Advisory Signage at the Eighteenmile Creek Superfund Site in Niagara County, New York</i>	3/18/26	0.00	0.00	0.00	n/a
26-E-0019	<i>Evaluation of Risks to Federal Facility Superfund Site Remedies from Inland Flooding</i>	3/25/26	0.00	0.00	0.00	n/a
26-E-0020	<i>Evaluation of Risks to Federal Facility Superfund Site Remedies from Wildfires</i>	3/25/26	0.00	0.00	0.00	n/a
<b>Total</b>	<b>6 reports issued</b>	<b>—</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>—</b>

Source: OIG analysis of OIG reports that are in accordance with the quality standards for inspection and evaluation. (EPA OIG table)

\* “Yes” indicates that there was a management decision made regarding all recommendations in the report; “n/a” indicates that the report did not have any recommendations requiring a management decision.

**Table 1.3: Financial audits in accordance with the generally accepted government auditing standards**

Report number	Report title	Report issuance date	Questioned costs (\$)	Unsupported costs (\$)	Funds put to better use (\$)	Management decision*
26-F-0007	<i>Independent Audit of the EPA’s Fiscal Year 2025 Consolidated Financial Statements</i> <sup>†</sup>	12/31/25	0.00	0.00	0.00	Yes
26-F-0009	<i>U.S. Chemical Safety and Hazard Investigation Board Fiscal Year 2025 Financial Statement Audit</i>	1/8/26	0.00	0.00	0.00	n/a
26-F-0015	<i>Independent Audit of the EPA’s Fiscal Years 2024 and 2023 Pesticide Registration Fund Financial Statements</i>	2/18/26	0.00	0.00	0.00	n/a
<b>Total</b>	<b>3 reports issued</b>	<b>—</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>—</b>

Source: OIG analysis of OIG reports that are in accordance with the generally accepted government auditing standards. (EPA OIG table)

\* “Yes” indicates that there was a management decision made regarding all recommendations in the report; “n/a” indicates that the report did not have any recommendations requiring a management decision.

† This report includes \$11.3 million in other monetary impacts.

**Table 1.4: Performance audits in accordance with the generally accepted government auditing standards**

Report number	Report title	Report issuance date	Questioned costs (\$)	Unsupported costs (\$)	Funds put to better use (\$)	Management decision*
26-P-0001	<i>Audit of Compliance with the Clean Water and Drinking Water State Revolving Fund Financial Statement Audit Requirements</i>	10/15/25	0.00	0.00	0.00	n/a
26-P-0005	<i>Audit of the EPA's Post-Award Oversight of Grants Awarded Under the Infrastructure Investment and Jobs Act</i>	12/16/25	0.00	0.00	0.00	Yes
26-P-0008	<i>Audit of the EPA's Greenhouse Gas Reduction Fund Solar for All Program</i>	1/7/26	0.00	0.00	0.00	n/a
26-P-0014	<i>Audit of the EPA's Resolution of Improper Payments Identified Through Its Annual Review of the State Revolving Fund Program<sup>†</sup></i>	1/29/26	0.00	0.00	0.00	Yes
26-P-0017	<i>Audit of the EPA's Grants Workforce Planning</i>	3/11/26	0.00	0.00	0.00	Some
<b>Total</b>	<b>5 reports issued</b>	<b>—</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>—</b>

Source: OIG analysis of OIG reports that are in accordance with the generally accepted government auditing standards. (EPA OIG table)

\* "Yes" indicates that there was a management decision made regarding all recommendations in the report, "n/a" indicates that the report did not have any recommendations requiring a management decision, and "Some" indicates that a management decision was made for some but not all recommendations in the report.

<sup>†</sup> This report includes \$63.2 million in other monetary impacts.

**Table 1.5: Projects in accordance with guidance other than the generally accepted government auditing standards or the quality standards for inspection and evaluation**

Report number	Report title	Report issuance date	Questioned costs (\$)	Unsupported costs (\$)	Funds put to better use (\$)	Management decision*
26-N-0004	<i>Management Alert: Audit of the U.S. Chemical Safety and Hazard Investigation Board's Compliance with the Federal Information Security Modernization Act of 2014 for Fiscal Year 2025</i>	12/10/25	0.00	0.00	0.00	n/a
26-N-0011	<i>Audit Follow-up: Missing Federal Financial Reports for IIJA-Funded Awards in the EPA's Grant Files System</i>	1/21/26	0.00	0.00	0.00	n/a

Report number	Report title	Report issuance date	Questioned costs (\$)	Unsupported costs (\$)	Funds put to better use (\$)	Management decision*
26-N-0012	<i>OIG Report to the Office of Management and Budget on the EPA's and the CSB's Implementation of Recommendations Related to Purchase and Travel Card Programs</i>	1/28/26	0.00	0.00	0.00	n/a
26-N-0013	<i>OIG Report to the Office of Management and Budget on the EPA's Semiannual Report on Purchase Card Violations</i>	1/28/26	0.00	0.00	0.00	n/a
<b>Total</b>	<b>4 reports issued</b>	<b>—</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>—</b>

Source: OIG analysis of OIG reports that are not in accordance with generally accepted government auditing standards or the quality standards for inspection and evaluation. (EPA OIG table)

\* "n/a" indicates that the report did not have any recommendations requiring a management decision.

## *Appendix 2: Management Decisions Relating to Reports Issued During Previous Reporting Periods*

Section 5(a)(6) of the Inspector General Act, 5 U.S.C. § 405, requires information regarding “any management decision made during the reporting period with respect to any audit, inspection, or evaluation issued during a previous reporting period.”

For more information on a report, please visit our [website](#).

**Table 2.1: Management decisions on prior unresolved recommendations in this semiannual period**

Report	Unresolved recommendations	Action office or official	Management decision	Decision date
<p>Report No. 25-P-0047, <i>Audit of the EPA National Center for Radiation Field Operations’ Preparedness</i>, issued August 20, 2025</p>	<p>1. Assess the National Center for Radiation Field Operations to determine the most efficient and effective use of the center’s expertise and resources based on the Agency’s responsibilities for responding to radiological emergencies and nonemergencies. The assessment should include but is not limited to the following:</p> <ul style="list-style-type: none"> <li>a. The importance of the center to the EPA’s operational readiness to respond to radiological incidents.</li> <li>b. The role of the center in meeting the EPA’s responsibilities under the Nuclear/Radiological Incident Annex to the Response and Recovery Federal Interagency Operational Plan and the National Oil and Hazardous Substances Pollution Contingency Plan.</li> <li>c. The availability, expertise, and location of response personnel with specialized radiological knowledge within the EPA.</li> </ul>	<p>Assistant Administrator for Air and Radiation</p>	<p>The Agency provided a response on December 18, 2025, which outlined the EPA’s planned corrective actions for Recommendations 1 and 2. The OIG believes that the planned corrective actions meet the intent of our recommendations, and as of March 30, 2026, considers all recommendations for this report to be resolved.</p>	<p>12/18/25</p>

Report	Unresolved recommendations	Action office or official	Management decision	Decision date
	<p>d. The impact of the center on the mission success of other stakeholders—including EPA regions; state, local, and tribal responders; and other federal agencies such as the U.S. Department of Energy.</p> <p>e. Opportunities, such as site assessments, that exist to maximize the utility of the center’s skills and expertise.</p> <p>f. The optimal size and staff composition of the center.</p> <p>2. Depending on the results of the Recommendation 1 assessment, develop a comprehensive strategy to improve the National Center for Radiation Field Operations’ preparedness to ensure that it can effectively fulfill its roles and responsibilities in responding to radiological emergencies. The strategy should include the establishment and implementation of the following:</p> <p>a. A process to ensure that all Radiological Emergency Response Team staff participate in one national-level or Office of Radiation and Indoor Air-wide exercise annually to prepare for a radiological emergency and to confirm that the Radiological Emergency Response Team has plans and procedures that are regularly tested and practiced. A lessons-learned activity should be completed and documented for each exercise to identify areas in which additional training or preparation is required.</p>			

Report	Unresolved recommendations	Action office or official	Management decision	Decision date
	<p>b. A plan to promote the National Center for Radiation Field Operations' expertise and availability throughout the Agency to ensure that staff routinely participate in radiological site assessments to hone skills and abilities.</p> <p>c. A method to consistently document and track training for all employees and management.</p> <p>d. A succession plan.</p> <p>e. A plan to modernize equipment.</p> <p>f. A method to track all accountable equipment by documenting when equipment is issued, when equipment is returned, when equipment needs to be calibrated, and when equipment was calibrated.</p> <p>g. A review process that includes performance measures to ensure that the center is prepared to respond to a radiological emergency.</p>			
<p>Report No. 25-P-0036, <i>Audit of the EPA's Water Infrastructure Set-Aside Grants to Tribes</i>, issued June 16, 2025</p>	<p>5. Provide guidance to the regional offices regarding pre-award recordkeeping requirements for documenting the rationale and data used to determine funding decisions related to the tribal set-aside programs for all Infrastructure Investment and Jobs Act awards.</p>	<p>Assistant Administrator for Water</p>	<p>The Agency provided a response on December 18, 2025, which outlined the EPA's planned corrective actions for Recommendation 5. The OIG believes the planned corrective action meets the intent of Recommendation 5, and as of February 17, 2026, considers all recommendations for this report to be resolved.</p>	<p>12/18/25</p>
<p>Report No. 25-P-0033, <i>Audit of the EPA's Fiscal Year 2024 Compliance with the Payment Integrity Information</i></p>	<p>4. Perform statistical sample testing of the grants payment stream as part of the Payment Integrity Information Act of 2019 annual reporting for FY 2026 to effectively demonstrate payment integrity compliance.</p>	<p>Chief Financial Officer</p>	<p>The Agency provided a response on March 12, 2026, which outlined the EPA's planned corrective actions for Recommendation 4. The OIG is currently deliberating as to whether the</p>	<p>3/12/26</p>

Report	Unresolved recommendations	Action office or official	Management decision	Decision date
<p><i>Act of 2019</i>, issued May 27, 2025</p>	<p>The statistical sample testing should utilize the updated Sampling and Estimation Methodology Plan and updated internal standard operating procedures to ensure that the EPA has an accurate improper and unknown payment estimate for the grants payment stream.</p>		<p>corrective actions meet the intent of the recommendation.</p>	
<p>Report No. 24-E-0050, <i>The EPA Needs to Improve Internal Controls for Selecting Recipients of Clean School Bus Program Funds</i>, issued July 31, 2024</p>	<p>2. Require future Clean School Bus Program rebate and grant applicants to provide sufficient documentation to support their applications, including documentation that their existing school buses are eligible for replacement and that replacement school buses will provide bus service for five years.</p> <p>3. Update the standard operating procedures and trainings for Clean School Bus Program application reviewers. The standard operating procedures and trainings should address confirming, before the EPA awards funds, the eligibility of applicants and their school buses, including that their existing school buses are eligible for replacement and that replacement school buses will provide bus service for five years.</p> <p>4. Establish procedures to verify that, if an applicant is requesting Clean School Bus Program funds to replace existing school buses with zero-emission school buses, zero-emission school buses are suitable for the applicant’s school district.</p>	<p>Assistant Administrator for Air and Radiation</p>	<p>The Agency provided a response on January 29, 2026, which outlined the EPA’s planned corrective actions for Recommendations 2, 3, and 4. The OIG agreed that the planned corrective actions meet the intent of our recommendations and as of February 5, 2026, considers all recommendations for this report to be resolved.</p>	<p>1/29/26</p>

Source: OIG summary of the Agency’s management decisions during the reporting period. (EPA OIG table)

## ***Appendix 3: Reports with Corrective Action Not Completed***

Section 5(a)(2) of the Inspector General Act, 5 U.S.C. § 405, requires information regarding “an identification of each recommendation made before the reporting period, for which corrective action has not been completed, including the potential cost savings associated with the recommendation.” We define potential cost savings to be the sum of questioned costs plus funds to be put to better use.

This appendix contains tables with unimplemented recommendations that the OIG issued to the EPA in 35 reports from 2008 through September 30, 2025. There are 83 unimplemented recommendations for the EPA, with potential cost savings of over \$265 million. There are zero unimplemented recommendations for the CSB.

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**

AO/OASES	Office of the Administrator, Office of Applied Science and Environmental Solutions
OAR	Office of Air and Radiation
OCSP	Office of Chemical Safety and Pollution Prevention
OECA	Office of Enforcement and Compliance Assurance
OFA	Office of Finance and Administration <sup>2</sup>
OLEM	Office of Land and Emergency Management
OW	Office of Water
Region 2	
Region 3	
Region 4	
Region 5	
Region 9	

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<sup>2</sup> As part of a comprehensive Agency restructuring effort, the Office of Mission Support and the Office of the Chief Financial Officer merged to create the OFA.

## EPA Reports with Unimplemented Recommendations

**Table 3.1: EPA reports with unimplemented recommendations by report category**

Report category	Number of unimplemented recommendations	Potential cost savings in thousands (\$)
Administrative and business operations. See <a href="#">Table 3.2</a> .	30	211,781.00
Human health and environmental issues. See <a href="#">Table 3.3</a> .	53	53,438.00
<b>Total</b>	<b>83</b>	<b>265,219.00</b>

Source: OIG analysis of OIG final reports, EPA response memorandums, inspector general responses, and the EPA’s Enterprise Audit Management System. (EPA OIG table)

Table 3.2 provides the full text of recommendations issued to the EPA prior to this semiannual period that remain unimplemented. The table also includes the EPA’s planned corrective action completion dates as of the report issuance date and any subsequent revisions the EPA made to those planned completion dates. The table reflects the status of recommendations as of March 31, 2026. For more information on a report, please visit our [website](#).

**Table 3.2: EPA administrative and business operations reports with unimplemented recommendations**

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
Report No. 25-E-0042, <i>Evaluation of the EPA’s Oversight of Authorized State Lead-Based Paint Programs</i> , issued July 16, 2025	OCSPP/ OECA	1. OCSPP: In coordination with the assistant administrator for Enforcement and Compliance Assurance, develop guidance that: <ul style="list-style-type: none"> <li>a. Directs regional offices to conduct the periodic adequacy evaluations required by 40 C.F.R. § 745.324(g) for lead-based paint programs and specifies the expected frequency of the periodic evaluations and the programmatic elements required to evaluate the adequacy of an authorized lead-based paint program. Doing so will help verify that authorized state programs remain at least as</li> </ul>	Rec. 1: 3/15/27 Rec. 2: 3/15/27 Rec. 3: 3/15/27 Rec. 4: 3/15/27	—	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
		<p>protective of human health and the environment as the federal programs after initial authorization.</p> <p>b. Provides examples of what might constitute a “significant change” in the content or administration of an authorized lead-based paint program as it relates to 40 C.F.R. § 745.324(h)(1). This will help the EPA to specify the types of program changes that authorized states must report to their EPA regional offices.</p> <p>c. Provides examples of when the withdrawal process under 40 C.F.R. § 745.324(i) may be warranted for an authorized lead-based paint program. Doing so will help EPA staff communicate the circumstances that could result in a recommendation for authorized state program withdrawal to the delegated EPA official.</p> <p>2. OCSPP: In coordination with the assistant administrator for Enforcement and Compliance Assurance, clarify the headquarters and regional offices’ oversight roles and responsibilities regarding state implementation of authorized Lead-Based Paint Activities; Lead Renovation, Repair, and Painting; and Pre-Renovation Education programs consistent with 40 C.F.R. § 1.5 and EPA policy memorandums. With a clear understanding of roles and responsibilities, the EPA can more effectively implement its oversight functions.</p> <p>3. OECA: In coordination with the assistant administrator for Chemical Safety and Pollution Prevention, develop guidance that:</p> <p>a. Directs regional offices to conduct the periodic adequacy evaluations required by</p>			

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
		<p>40 C.F.R. § 745.324(g) and specifies the expected frequency of the periodic evaluations and the enforcement elements required to evaluate the adequacy of an authorized program. Doing so will help verify that authorized state programs continue to provide adequate enforcement after initial authorization.</p> <p>b. Provides examples of what might constitute a “significant change” in the content or administration of an authorized lead-based paint program as it relates to 40 C.F.R. § 745.324(h)(1). This will help the EPA to specify the types of program changes that authorized states must report to their EPA regional offices.</p> <p>c. Provides examples of when the withdrawal process under 40 C.F.R. § 745.324(i) may be warranted for an authorized lead-based paint program. Doing so will help EPA staff communicate the circumstances that could result in a recommendation for authorized state program withdrawal to the delegated EPA official.</p> <p>4. OECA: In coordination with the assistant administrator for Chemical Safety and Pollution Prevention, clarify the headquarters and regional offices’ oversight roles and responsibilities regarding state implementation of authorized Lead-Based Paint Activities and Lead Renovation, Repair, and Painting, and Pre-Renovation Education programs consistent with 40 C.F.R. § 1.5 and EPA policy memorandums. With a clear understanding of roles and responsibilities, the EPA can more effectively implement its oversight functions.</p>			

Report	Action office	Unimplemented recommendations	The EPA's planned completion date at the time of report issuance	The EPA's revised planned completion dates	Potential cost savings in thousands (\$)*
<p>Report No. 25-P-0036, <i>Audit of the EPA's Water Infrastructure Set-Aside Grants to Tribes</i>, issued June 16, 2025</p>	OW	<p>1. Develop a process to ensure that Infrastructure Investment and Jobs Act tribal set-aside program funds are allocated to the regional offices in a timely manner.</p> <p>5. Provide guidance to the regional offices regarding pre-award recordkeeping requirements for documenting the rationale and data used to determine funding decisions related to the tribal set-aside programs for all Infrastructure Investment and Jobs Act awards.</p> <p>6. Take adequate steps to ensure that Regions 3, 5, 6, and 8 expeditiously establish quantifiable methods for prioritizing projects to receive Drinking Water Infrastructure Grants—Tribal Set-Aside funds.</p>	<p>Rec. 1: 6/30/26 Rec. 5: Unresolved Rec. 6: Unresolved</p>	<p>Rec. 5: 6/30/26 Rec. 6: 6/30/26</p>	<p>Rec. 1: 211,652.00</p>
<p>Report No. 25-E-0035, <i>Evaluation of the South Carolina Clean Water State Revolving Fund Program's Capacity to Manage Infrastructure Investment and Jobs Act Funding</i>, issued June 11, 2025</p>	Region 4	<p>3. Provide technical assistance to the South Carolina Clean Water State Revolving Fund program to increase its pace rate and decrease its uncommitted funds balance.</p>	12/15/26	—	—
<p>Report 25-E-0034, <i>Evaluation of Policies, Procedures, and Processes for ASPECT Flight Missions</i>, issued June 2, 2025</p>	OLEM	<p>2. Regularly train the EPA on-scene coordinators on the new formal, written procedure developed in response to Recommendation 1. Doing so would better inform emergency response decision-making and help ensure the timely receipt of and response to Airborne Spectral Photometric Environmental Collection Technology deployment requests.</p>	4/30/26	—	—
<p>Report No. 25-P-0033, <i>Audit of the EPA's Fiscal Year 2024 Compliance with the Payment Integrity</i></p>	OFA	<p>1. Develop and implement guidance to annually review, and update as needed, the Sampling and Estimation Methodology Plan. At a minimum, consider legislative, funding, structural, and any other changes impacting</p>	<p>Rec. 1: 7/1/27 Rec. 2: Unresolved Rec. 3: Unresolved</p>	<p>Rec. 2: 10/1/26 Rec. 3: 10/1/26</p>	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
<i>Information Act of 2019</i> , issued May 27, 2025		<p>the EPA as part of its review to ensure that the Sampling and Estimation Methodology Plan accurately reflects the grants program universe.</p> <p>2. Develop and document internal processes to ensure that all applicable grant recipients and transactions are included in the sampling population universe and sampling frame so that the EPA produces a valid improper payment and unknown payment estimate.</p> <p>3. Update the June 2019 Sampling and Estimation Methodology Plan and internal standard operating procedures to reflect changes to internal processes to optimize efficiency and effectiveness of the Sampling and Estimation Methodology Plan execution.</p>			
Report 25-P-0031, <i>Audit of EPA’s Telework and Remote Work Program Locality Pay</i> , issued May 21, 2025	OFA	<p>1. Develop a plan to annually verify whether Agency employees are working in locations that are in accordance with their assigned locality pay.</p>	12/31/25	10/2/26	—
Report No. 25-P-0028, <i>Audit of the EPA’s Central Data Exchange System</i> , issued April 30, 2025	OCSP/ OFA	<p>2. OCSP: Update the Office of Pesticide Programs’ guidance to align with the current identity verification process.</p> <p>13. OFA: Remediate the unresolved vulnerabilities identified during the fiscal year 2022 security assessment report for the Central Data Exchange system or obtain risk determination waivers to accept the risk.</p>	<p>Rec. 2: 7/1/25</p> <p>Rec. 13: Unresolved</p>	<p>Rec. 2: 9/30/25, 3/31/26, 6/30/26</p> <p>Rec. 13: 4/1/26</p>	—
Report No. 25-P-0007, <i>The EPA Should Improve Monitoring of 2022 Clean School Bus Rebate Recipients’ Use of Funds</i>	OAR	<p>1. Develop and implement guidance for Clean School Bus Program personnel on reviewing Clean School Bus rebate recipients’ use and management of rebate funds.</p>	Unresolved	11/30/25, 5/30/26	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
<i>and Deployment of Buses and Infrastructure</i> , issued December 4, 2024					
Report No. 24-E-0050, <i>The EPA Needs to Improve Internal Controls for Selecting Recipients of Clean School Bus Program Funds</i> , issued July 31, 2024	OAR	<p>2. Require future Clean School Bus Program rebate and grant applicants to provide sufficient documentation to support their applications, including documentation that their existing school buses are eligible for replacement and that replacement school buses will provide bus service for five years.</p> <p>3. Update the standard operating procedures and trainings for Clean School Bus Program application reviewers. The standard operating procedures and trainings should address confirming, before the EPA awards funds, the eligibility of applicants and their school buses, including that their existing school buses are eligible for replacement and that replacement school buses will provide bus service for five years.</p> <p>4. Establish procedures to verify that, if an applicant is requesting Clean School Bus Program funds to replace existing school buses with zero-emission school buses, zero-emission school buses are suitable for the applicant’s school district.</p>	<p>Rec. 2: Unresolved                      Rec. 3: Unresolved                      Rec. 4: Unresolved</p>	<p>Rec. 2: 1/31/27                      Rec. 3: 3/31/26, 9/30/26                      Rec. 4: 5/31/26</p>	—
Report No. 24-P-0043, <i>Great Lakes Restoration Initiative Grants Documented Most Achievements, but the EPA Could Improve Monitoring and Reporting</i> , issued June 3, 2024	Region 5	<p>4. Submit the annual reports for the Great Lakes Restoration Initiative to Congress as required by the Clean Water Act.</p>	12/31/25 <sup>†</sup>	—	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
<p>Report No. 22-P-0033, <i>Brownfields Program-Income Monitoring Deficiencies Persist Because the EPA Did Not Complete All Certified Corrective Actions</i>, issued March 31, 2022</p>	OLEM	<p>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.</p> <p>5. Expand existing guidance to include a deadline for post-closeout annual report submission.</p>	<p>Rec. 1: Unresolved Rec. 5: Unresolved</p>	<p>Rec. 1: 9/30/27 Rec. 5: 9/30/27</p>	—
<p>Report No. 21-P-0042, <i>EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments</i>, issued December 28, 2020</p>	OFA	<p>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.</p> <p>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.</p> <p>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.</p> <p>6. Submit documentation for the reservists’ military leave related to the approximately \$118,000 charged under 5 U.S.C. § 6323(b) to the EPA’s payroll provider so that it may perform payroll audit calculations and recover any military offsets that may be due.</p>	<p>Rec. 3: 6/30/22 Rec. 4: 9/30/21 Rec. 5: 8/31/21 Rec. 6: 8/31/21 Rec. 7: 2/28/22 Rec. 8: 2/28/22 Rec. 9: 12/1/21</p>	<p>Rec. 3: 7/29/22, 6/3/27, 10/1/24, 7/31/25, 10/31/25, 1/30/26, 12/31/26 Rec. 4: 3/31/22, 7/29/22, 9/3/26, 10/1/26 Rec. 5: 12/15/21, 12/30/22, 8/31/26, 11/30/26 Rec. 6: 12/15/21, 12/30/22, 8/31/26, 11/30/26 Rec. 7: 9/30/22, 12/31/26, 4/1/27</p>	<p>Rec. 5: 11.00 Rec. 6: 118.00</p>

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
		<p>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.</p> <p>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.</p> <p>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.</p>		<p>Rec. 8: 12/30/22, 2/28/27, 5/31/27</p> <p>Rec. 9: 12/1/22, 12/1/24, 12/1/27</p>	

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
Report No. 19-P-0195, <i>Pesticide Registration Fee, Vulnerability Mitigation and Database Security Controls for EPA’s FIFRA and PRIA Systems Need Improvement</i> , issued June 21, 2019	OCSPP	2. Complete the actions and milestones identified in the Office of Pesticide Programs’ <i>PRIA Maintenance Fee Risk Assessment</i> document and associated plan regarding the fee payment and refund posting processes.	12/31/20	12/31/22, 6/30/23, 1/31/24, 12/31/25, 3/31/26, 6/30/26	—

Source: OIG analysis of OIG final reports, EPA response memorandums, and inspector general responses as well as the Agency’s Enterprise Audit Management System. (EPA OIG table)

Notes: An em dash (—) indicates that the column header does not apply to the report. For example, an em dash in the “revised planned completion dates” column means that there have been no revisions to the planned completion date as of March 31, 2026, and an em dash in the “potential cost savings” column means that no potential cost savings were identified. Unresolved means that at the time a recommendation was issued in an OIG final report, the OIG and the Agency had not agreed on corrective actions or a planned completion date, but a date in the “revised planned completion dates” column means the matter was later resolved.

\* Potential cost savings is defined as questioned costs plus funds to be put to better use.

† The OIG requested a revised planned completion date from the Agency but did not receive one.

**Table 3.3: EPA human health and environmental issues reports with unimplemented recommendations**

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
Report No. 25-P-0047, <i>Audit of the EPA National Center for Radiation Field Operations’ Preparedness</i> , issued August 20, 2025	OAR	1. Assess the National Center for Radiation Field Operations to determine the most efficient and effective use of the center’s expertise and resources based on the Agency’s responsibilities for responding to radiological emergencies and nonemergencies. The assessment should include but is not limited to the following:	Rec. 1: Unresolved Rec. 2: Unresolved	Rec. 1: 6/30/26 Rec. 2: 9/30/27	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
		<p>a. The importance of the center to the EPA’s operational readiness to respond to radiological incidents.</p> <p>b. The role of the center in meeting the EPA’s responsibilities under the Nuclear/Radiological Incident Annex to the Response and Recovery Federal Interagency Operational Plan and the National Oil and Hazardous Substances Pollution Contingency Plan.</p> <p>c. The availability, expertise, and location of response personnel with specialized radiological knowledge within the EPA.</p> <p>d. The impact of the center on the mission success of other stakeholders—including EPA regions; state, local, and tribal responders; and other federal agencies such as the U.S. Department of Energy.</p> <p>e. Opportunities, such as site assessments, that exist to maximize the utility of the center’s skills and expertise.</p> <p>f. The optimal size and staff composition of the center.</p> <p>2. Depending on the results of the Recommendation 1 assessment, develop a comprehensive strategy to improve the National Center for Radiation Field Operations’ preparedness to ensure that it can effectively fulfill its roles and responsibilities in responding to radiological emergencies. The strategy should include the establishment and implementation of the following:</p>			

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
		<p>a. A process to ensure that all Radiological Emergency Response Team staff participate in one national-level or Office of Radiation and Indoor Air-wide exercise annually to prepare for a radiological emergency and to confirm that the Radiological Emergency Response Team has plans and procedures that are regularly tested and practiced. A lessons-learned activity should be completed and documented for each exercise to identify areas in which additional training or preparation is required.</p> <p>b. A plan to promote the National Center for Radiation Field Operations’ expertise and availability throughout the Agency to ensure that staff routinely participate in radiological site assessments to hone skills and abilities.</p> <p>c. A method to consistently document and track training for all employees and management.</p> <p>d. A succession plan.</p> <p>e. A plan to modernize equipment.</p> <p>f. A method to track all accountable equipment by documenting when equipment is issued, when equipment is returned, when equipment needs to be calibrated, and when equipment was calibrated.</p> <p>g. A review process that includes performance measures to ensure that the center is prepared to respond to a radiological emergency.</p>			
Report No. 25-E-0016, <i>Evaluation of the EPA</i>	OW	1. Develop and issue guidance that clarifies how to determine whether an item should be classified	Rec. 1: 12/31/25 Rec. 2: Unresolved	Rec. 1: 4/15/26 Rec. 2: 12/31/25, 4/15/26	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
<p><i>Office of Water’s Guidance to State Revolving Fund Programs for Implementing the Build America, Buy America Act Requirements</i>, issued February 19, 2025</p>		<p>as a manufactured product and how to determine the cost of manufactured product components. The guidance should include other resources, such as job aids, examples, or flow charts.</p> <p>2. Develop and issue guidance for documenting compliance with the Build America, Buy America Act requirements. The guidance should provide more detail on the potential consequences for noncompliance and include real-world scenarios and other job aids or resources.</p> <p>3. Develop and issue guidance that explains how the adjustment period waiver impacts multiyear projects.</p> <p>4. Develop and issue clarifying guidance on the Build America, Buy America Act waiver request and determination process. The guidance should include job aids.</p>	<p>Rec. 3: Unresolved Rec. 4: 12/31/25</p>	<p>Rec. 3: 12/31/25, 4/15/26 Rec. 4: 4/15/26</p>	
<p>Report No. 25-P-0015, <i>EPA Guidance Addresses Implementation Requirements for Infrastructure Investment and Jobs Act for Drinking Water State Revolving Fund Emerging Contaminants Funding, but Clarification Is Needed Before More States Spend Funds</i>, issued February 12, 2025</p>	OW	<p>3. Provide additional training on the supplemental guidance to EPA regional and state agency staff in a timely manner.</p>	5/1/25	7/1/25, 9/30/25, 3/31/26, 5/31/26	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
<p>Report No. 25-P-0014, <i>The EPA Left \$20 Million Unawarded in the Sewer Overflow and Stormwater Reuse Municipal Grants Program</i>, issued February 10, 2025</p>	<p>OW</p>	<p>1. Update the implementation guidance for the Sewer Overflow and Stormwater Reuse Municipal Grants Program to include procedures to award and reallocate funds in a timely manner, and work with regions to accelerate the award of program funds.</p> <p>2. Improve program reporting in the Sewer Overflow and Stormwater Reuse Municipal Grants Program by:</p> <ul style="list-style-type: none"> <li>a. Completing the required report to Congress.</li> <li>b. Populating established data storage platforms with information to facilitate reporting on the program, such as that required by Congress.</li> <li>c. Establishing controls to ensure that in the future regions post all program grant files, including annual and final reports, to the appropriate established electronic mechanism.</li> <li>d. Updating the program implementation guidance to include electronic document storage requirements.</li> </ul>	<p>Rec. 1: Unresolved Rec. 2: 5/31/25</p>	<p>Rec. 1: 9/30/25, 12/31/25, 3/31/26, 6/30/26 Rec. 2: 12/31/25, 3/31/26, 6/30/26</p>	<p>Rec. 1: 20,238.00</p>
<p>Report No. 25-E-0002, <i>Inadequate Execution of the 7th DWINSA Lead Service Line Questionnaire Led to Flawed Data Being Used to Allot Lead Service Line Replacement Funds</i>, issued October 22, 2024</p>	<p>OW</p>	<p>1. Develop a process to identify unreliable lead service line data obtained from both the 7th Drinking Water Infrastructure Needs Survey and Assessment and future lead service line data collection efforts.</p> <p>3. If updates are necessary and appropriate based on the determination from Recommendation 2, adjust the Infrastructure Investment and Jobs Act lead service line allotments for fiscal year 2023 through fiscal year 2026 so that the allotted funds are</p>	<p>Rec. 1: Unresolved Rec. 3: Unresolved</p>	<p>Rec. 1: 7/31/25, 3/31/26, 4/30/26, 5/31/26 Rec. 3: 3/31/26, 6/30/26</p>	<p>—</p>

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
		commensurate with the lead-service-line-replacement needs of each state.			
Report No. 24-E-0066, <i>The EPA Needs to Improve the Verification of Land-Use Controls at Resource Conservation and Recovery Act Corrective Action Facilities</i> , issued September 23, 2024	OLEM	<p>4. Provide training to help regions and authorized states input and maintain land-use control data in RCRAInfo.</p> <p>5. Implement mechanisms to monitor land-use control status at the national level, such as annual reports from RCRAInfo that identify land-use controls that have not been verified at the minimum frequency to ensure they remain operational.</p>	Rec. 4: 6/30/26 Rec. 5: 6/30/26	—	—
Report No. 24-E-0055, <i>State Program Deficiencies and Inadequate EPA Oversight of State Enforcement Contributed to the Drinking Water Crisis in Jackson, Mississippi</i> , issued August 12, 2024	OW/ Region 4/ OECA	<p>1. Region 4: Assess the Mississippi State Department of Health sanitary survey program to verify that it has appropriate rules, mechanisms, and authorities to ensure that public water systems take necessary steps to address significant deficiencies outlined in sanitary survey reports, per 40 C.F.R. § 142.16.</p> <p>3. OW: Update the EPA’s <i>Guidance Manual for Conducting Sanitary Surveys of Public Water Systems; Surface Water and Ground Water Under the Direct Influence (GWUDI) of Surface Water</i> (April 1999) and the EPA’s <i>How to Conduct a Sanitary Survey of Drinking Water Systems</i> (August 2019) to include a sanitary survey checklist and a process for states to alert the EPA of public water systems with systemic issues, such as excessive distribution line breaks and frequent boil water notices, that individually may not rise to the level of a significant deficiency.</p>	Rec. 1: Unresolved Rec. 3: 6/30/25 Rec. 4: Unresolved Rec. 6: Unresolved Rec. 7: 6/30/25	Rec. 1: 12/31/26 Rec. 3: 8/10/25, 9/12/25, 9/30/25, 10/31/25, 1/15/26, 1/30/26, 3/15/26, 3/31/26, 4/30/26 Rec. 4: 12/31/26 Rec. 6: 12/31/26 Rec. 7: 8/11/25, 9/12/25, 9/30/25, 10/31/25, 1/15/26, 1/30/26, 3/15/26, 3/31/26, 4/30/26	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
		<p>4. Region 4: Verify that the Mississippi State Department of Health has procedures in place to ensure that water systems report compliance monitoring data to the state pursuant to 40 C.F.R. § 141.90, to include verifying that the Mississippi Public Health Laboratory has appropriate procedures in place.</p> <p>6. Region 4: Evaluate whether the Mississippi State Department of Health is implementing procedures for the enforcement of federal and state drinking water regulations. If the Mississippi State Department of Health is not implementing enforcement procedures as required by Safe Drinking Water Act section 1413, consider whether procedures for rescinding state primacy for water systems should be initiated.</p> <p>7. OW/OECA: Develop guidance on the applicability and use of the EPA’s Safe Drinking Water Act section 1442(b) grant authority to address public health in an emergency situation.</p>			
<p>Report No. 24-P-0049, <i>The EPA Did Not Ensure that Two of the Largest Air Oversight Agencies Identified and Inspected Potentially Significant Sources of Air Pollution</i>, issued July 24, 2024</p>	<p>OECA Region 9</p>	<p>1. OECA: Conduct in-depth evaluations to monitor the performance of EPA regional offices’ oversight of delegated agencies’ implementation of the EPA’s <i>Clean Air Act Stationary Source Compliance Monitoring Strategy</i>.</p> <p>8. Region 9: In coordination with the Office of Enforcement and Compliance Assurance and the South Coast Air Quality Management District, confirm that California’s South Coast Air Quality Management District’s list of SM-80 sources is complete and accurate and ensure that the district reports SM 80 data in the EPA’s data systems by August 2025.</p>	<p>Rec. 1: Unresolved Rec. 8: Unresolved Rec. 9: Unresolved</p>	<p>Rec. 1: 10/1/28 Rec. 8: 10/1/26 Rec. 9: 10/1/26</p>	<p>—</p>

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
		9. Region 9: Collect and review California’s South Coast Air Quality Management District’s Clean Air Act Stationary Source Compliance Monitoring Strategy plan by October 2026 and biennially thereafter and ensure that each plan includes a list of SM-80 sources along with an expected inspection date.			
Report No. 24-E-0032, <i>The EPA Needs to Improve Institutional Controls at the American Creosote Works Superfund Site in Pensacola, Florida, to Protect Public Health and IJA-Funded Remediation</i> , issued April 15, 2024	Region 4	3. Identify and work with amenable private property owners within Operable Unit 3 of the American Creosote Works Inc. (Pensacola Plant) Superfund site and appropriate local governments to establish restrictive covenants on contaminated private parcels to prevent the disturbance and removal of impacted soil. Restrictive covenants not only would protect the public but also could protect the \$5.4 million Infrastructure Investment and Jobs Act-funded remediation by keeping hard surfaces and foundations in place over unremediated soil.	Unresolved	9/30/27	5,400.00
Report No. 24-P-0029, <i>Multiple Factors Contributed to the Delay in Constructing Combined Sewer Overflow Tanks at the Gowanus Canal Superfund Site in New York City</i> , issued March 21, 2024	Region 2	1. Closely monitor combined sewer overflow tank construction progress at the Gowanus Canal Superfund site and take immediate action, including enforcement actions if appropriate, if New York City misses any future tank project milestones from the 2021 administrative order. 2. Post on the EPA’s public website the milestones from the 2021 administrative order regarding the Gowanus Canal Superfund site, New York City’s progress towards completing these milestones, and any actions taken to ensure the city stays on schedule.	Rec. 1: 3/31/29 Rec. 2: 3/31/29	—	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
<p>Report No. 24-E-0023, <i>The EPA Needs to Determine Whether Seresto Pet Collars Pose an Unreasonable Risk to Pet Health</i>, issued February 29, 2024</p>	<p>OCSP</p>	<p>2. Implement standard operating procedures on how to conduct domestic animal risk assessments for the active ingredients in pet products to support pesticide registration review decisions.</p> <p>3. Implement a measurable standard to determine when a pet product poses unreasonable adverse effects in pets to support the pesticide registration review decision.</p> <p>5. Establish and implement an additional data requirement for the premarket clinical testing of pet products that is consistent with the Veterinary International Conference on Harmonization Guideline GL9, <i>Good Clinical Practice</i>.</p> <p>6. Assess what incident information is needed from registrants of pet products to determine when the EPA should take mitigation measures or other actions. Require pet product registrants to report that information to the EPA.</p> <p>7. Establish policies and procedures that result in consistent implementation of mitigation measures to address unreasonable adverse effects or conduct additional analysis to determine whether a pet product is causing unreasonable adverse effects.</p>	<p>Rec. 2: 12/12/25                      Rec. 3: 12/12/25                      Rec. 5: 12/12/25                      Rec. 6: 12/12/25                      Rec. 7: 12/12/25</p>	<p>Rec. 2: 3/15/26, 6/30/26, 9/30/26                      Rec. 3: 3/15/26, 6/30/26, 9/30/26                      Rec. 5: 3/15/26, 6/30/26, 9/30/26                      Rec. 6: 3/15/26, 6/30/26, 9/30/26                      Rec. 7: 3/15/26, 6/30/26, 9/30/26</p>	<p>—</p>
<p>Report No. 23-P-0032, <i>The EPA Must Improve Controls and Integrate Its Information System to Manage Fraud Potential in the Renewable Fuel Standard</i></p>	<p>OAR</p>	<p>7. Integrate key applications to reduce staff burden and to allow better oversight of Renewable Identification Number and Renewable Fuel Standard program requirements and engage the Office of Enforcement and Compliance Assurance in the integration process to ensure all inspection and enforcement data needs are addressed in the integrated system.</p>	<p>9/30/28</p>	<p>—</p>	<p>—</p>

Report	Action office	Unimplemented recommendations	The EPA's planned completion date at the time of report issuance	The EPA's revised planned completion dates	Potential cost savings in thousands (\$)*
<i>Program</i> , issued September 19, 2023					
Report No. 23-E-0012, <i>The EPA's Residential Wood Heater Program Does Not Provide Reasonable Assurance that Heaters Are Properly Tested and Certified Before Reaching Consumers</i> , issued February 28, 2023	OAR	<p>4. Incorporate the EPA's certification test report expectations set forth in the April 2022 corrective action list into the 2023 revisions to the New Source Performance Standards for residential wood heaters.</p> <p>5. Develop and adopt an EPA cord wood test method that is supported by data to provide the public reasonable assurance that certified appliances meet emission standards.</p> <p>6. Establish mechanisms to promote independence between emissions testing labs and third-party certifiers.</p>	<p>Rec. 4: Unresolved</p> <p>Rec. 5: Unresolved</p> <p>Rec. 6: Unresolved</p>	<p>Rec. 4: 11/30/27</p> <p>Rec. 5: 11/30/27</p> <p>Rec. 6: 11/30/27</p>	—
Report No. 22-E-0053, <i>The EPA Needs to Improve the Transparency of Its Cancer-Assessment Process for Pesticides</i> , issued July 20, 2022	OCSPP	<p>1. Issue guidance on when and how to conduct the kinetically derived maximum dose approach in cancer-risk assessments for pesticides.</p> <p>9. Issue specific criteria requiring external peer review of Office of Pesticide Programs' risk assessments that use scientifically or technically novel approaches or that are likely to have precedent-setting influence on future risk assessments, in accordance with the Office of Management and Budget's <i>Final Information Quality Bulletin for Peer Review</i>.</p>	<p>Rec. 1: Unresolved</p> <p>Rec. 9: 6/30/24</p>	<p>Rec. 1: 6/30/24, 7/15/25, 12/31/25, 6/30/26, 12/31/26</p> <p>Rec. 9: 12/31/24, 1/15/25, 12/31/25, 3/31/26, 9/30/26</p>	—
Report No. 21-E-0186, <i>EPA's Endocrine Disruptor Screening Program Has Made Limited Progress in Assessing Pesticides</i> , issued July 28, 2021	OCSPP	<p>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.</p> <p>2. Determine whether the EPA should incorporate the Endocrine Disruptor Screening Program</p>	<p>Rec. 1: 9/30/25</p> <p>Rec. 2: 9/30/24</p> <p>Rec. 3: 9/30/24</p> <p>Rec. 4: 12/31/23</p>	<p>Rec. 1: 12/31/25, 12/31/26</p> <p>Rec. 2: 1/15/25, 12/31/25, 3/31/26, 6/30/26</p> <p>Rec. 3: 7/15/26, 9/30/26</p>	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
		<p>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.</p> <p>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.</p> <p>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 wildlife recommendations.</p>		Rec. 4: 12/31/25, 3/31/26, 6/30/26	
<p>Report No. 21-P-0175, <i>EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance</i>, issued July 8, 2021</p>	OAR	<p>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.</p> <p>2. In consultation with the EPA regions, develop and implement an oversight plan to include:</p> <p>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</p>	<p>Rec. 1: 10/31/23</p> <p>Rec. 2: 10/31/24</p> <p>Rec. 4: 10/31/24</p> <p>Rec. 5: 12/31/23</p>	<p>Rec. 1: 10/31/24, 12/31/25<sup>†</sup></p> <p>Rec. 2: 10/31/25, 12/31/26<sup>†</sup></p> <p>Rec. 4: 12/31/26<sup>†</sup></p> <p>Rec. 5: 10/31/24, 12/31/25<sup>†</sup></p>	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
		<p>periods, and include sufficient monitoring, record-keeping, and reporting requirements.</p> <p>b. A periodic review of a sample of synthetic-minor-source permits to occur, at a minimum, once every five years.</p> <p>c. Procedures to resolve any permitting deficiencies identified during the initial and periodic reviews.</p> <p>4. Revise the Agency’s guidance to communicate its key expectations for synthetic-minor-source permitting to state and local agencies.</p> <p>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.</p>			
<p>Report No. 21-E-0146, <i>EPA Deviated from Typical Procedures in Its 2018 Dicamba Pesticide Registration Decision</i>, issued May 24, 2021</p>	<p>OCSP</p>	<p>3. Annually conduct and document training for all staff and senior managers and policy makers to affirm the office’s commitment to the <i>Scientific Integrity Policy</i> and principles and to promote a culture of scientific integrity.</p>	<p>3/31/22</p>	<p>3/31/26,‡ 12/31/26</p>	<p>—</p>
<p>Report No. 21-P-0129, <i>EPA Should Conduct New Residual Risk and Technology Reviews for Chloroprene- and Ethylene Oxide-Emitting Source Categories to</i></p>	<p>OAR</p>	<p>2. Conduct new residual risk reviews for Group I polymers and resins that cover neoprene production, synthetic organic chemical manufacturing industry, polyether polyols production, commercial sterilizers, and hospital sterilizers using the new risk values for chloroprene and ethylene oxide and revise the</p>	<p>Rec. 2: Unresolved Rec. 3: Unresolved Rec. 4: 9/30/24</p>	<p>Rec. 2: 9/30/24, 12/31/25, 10/16/26<sup>ll</sup> Rec. 3: 9/30/28<sup>ll</sup> Rec. 4: 12/31/25, 10/16/26<sup>ll</sup></p>	<p>—</p>

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
<i>Protect Human Health</i> , issued May 6, 2021		<p>corresponding National Emission Standards for Hazardous Air Pollutants, as needed.</p> <p>3. Revise National Emission Standards for Hazardous Air Pollutants for chemical manufacturing area sources to regulate ethylene oxide and conduct a residual risk review to ensure that the public is not exposed to unacceptable risks.</p> <p>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.</p>			
Report No. 21-P-0122, <i>Improved Review Processes Could Advance EPA Regions 3 and 5 Oversight of State-Issued National Pollutant Discharge Elimination System Permits</i> , issued April 21, 2021	Region 3	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.	Unresolved	12/31/22,** 1/31/25, 3/31/25, 9/30/25, 5/31/26	—
Report No. 20-P-0173, <i>Further Efforts Needed to Uphold Scientific</i>	AO/OASES	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.	Rec. 6: 6/30/22 Rec. 7: 9/30/20 Rec. 8: 6/30/21	Rec. 6: 6/30/24, 6/30/26 Rec. 7: 4/30/22, 6/30/22, 3/31/23, 6/30/24, 6/30/26	—

Report	Action office	Unimplemented recommendations	The EPA’s planned completion date at the time of report issuance	The EPA’s revised planned completion dates	Potential cost savings in thousands (\$)*
<i>Integrity Policy at EPA</i> , issued May 20, 2020		<p>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.</p> <p>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.</p>		Rec. 8: 6/30/22, 3/31/23, 6/30/24, 6/30/26	
Report No. 18-P-0080, <i>EPA Needs to Evaluate the Impact of the Revised Agricultural Worker Protection Standard on Pesticide Exposure Incidents</i> , issued February 15, 2018	OCSP	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.	Unresolved	12/31/22, 12/31/23, 6/28/24, 1/15/25, 7/15/25, 12/31/25, 3/31/26, 6/30/26	—
Report No. 08-P-0196, <i>Making Better Use of Stringfellow Superfund Special Accounts</i> , issued 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	27,800.00

Source: OIG analysis of OIG final reports, EPA response memorandums, and inspector general responses as well as the Agency’s Enterprise Audit Management System. (EPA OIG table)

Notes: An em dash (—) indicates that the column header does not apply to the report. For example, an em dash in the “revised planned completion dates” column means that there have been no revisions to the planned completion date as of March 31, 2026, and an em dash in the “potential cost savings” column means that

no potential cost savings were identified. Unresolved means that at the time a recommendation was issued in an OIG final report, the OIG and the Agency had not agreed on corrective actions or a planned completion date, but a date in the “revised planned completion dates” column means the matter was later resolved.

\* Potential cost savings is defined as questioned costs plus funds to be put to better use.

† The OAR sent the OIG a certification memorandum on December 18, 2025, closing out Recommendations 1, 2, 3, 4, and 5. The OIG reviewed the documentation provided by the Agency and agreed that the corrective actions for Recommendation 3 were completed. The OIG plans to meet with OAR to discuss alternative corrective actions for Recommendations 1, 2, 4, and 5.

‡ The OCSPP completed this corrective action on February 16, 2022. That was the date the OCSPP held its first annual training on the office’s commitment to the *Scientific Integrity Policy* and related principles and on the office’s commitment to promote a culture of scientific integrity. The OCSPP completed its annual training on time for 2022, 2023, and 2024, and it was delayed by one year in completing the 2025 training. March 31, 2026, was the OCSPP’s planned final training date. However, the OCSPP now plans to host the 2026 final annual training by December 31, 2026, to implement this recommendation.

|| Prior communications with the OAR indicated that the Agency was re-evaluating the corrective actions for this recommendation and will notify the OIG by the end of FY 2026. The OIG will determine next steps once it has received the Agency’s management decision.

\*\* Region 3 provided this date to the OIG in its June 17, 2021 response to the OIG’s final report. The OIG accepted the proposed corrective action and planned completion date for Recommendation 3, while Recommendations 1 and 2 remained unresolved. The OIG and Region 3 corresponded several times about Recommendation 2, including a briefing held by Region 3 on October 25, 2021. In a memorandum dated December 13, 2021, the OIG accepted Region 3’s proposed corrective actions to address Recommendation 2 but did not receive a revised planned completion date. After the OIG accepted the proposed corrective actions for Recommendation 2, Region 3 provided a revised planned completion date, which is reflected above.

## ***Appendix 4: Peer Reviews Conducted***

Section 5(a)(8) of the Inspector General Act, 5 U.S.C. § 405, 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)(9) 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)(10) 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 did not conduct any peer reviews of another OIG during the reporting period. There were no peer reviews of the EPA OIG by another OIG concluded during the reporting period. Below are details regarding the most recent peer reviews that another OIG conducted of the EPA OIG. There are no outstanding recommendations from these peer reviews.

### **Audit**

The U.S. Department of the Treasury OIG issued the most recent peer review report on our audit component on May 22, 2025. The peer review covered the three-year period that ended on September 30, 2023, and found that we suitably designed and complied with our system of quality control to provide reasonable assurance that we performed and reported work in conformity with applicable standards in all material respects. We received an external peer review rating of pass.

### **Evaluation**

The Office of the Special Inspector General for Afghanistan Reconstruction issued the most recent peer review report on our evaluation component on April 11, 2024. The peer review covered the three-year period that ended on September 30, 2023, and found that our policies and procedures for the evaluation operations generally were consistent with the *Quality Standards for Inspection and Evaluation* standards addressed in the external peer review.

### **Investigation**

The Amtrak OIG issued the most recent peer review report on our investigation component on August 3, 2023. The Amtrak OIG determined that our system of internal safeguards and management procedures for the investigative operations complied with the Council of the Inspectors General on Integrity and Efficiency quality standards and other applicable guidelines and statutes. The Amtrak OIG determined that our safeguards and procedures provided reasonable assurance that we conformed to professional standards in planning, executing, and reporting our investigations and using law enforcement powers.

## ***Appendix 5: OIG Contact Information***

**To report potential fraud, waste, abuse, misconduct, or mismanagement; suggest a project; or provide input related to our project notifications, contact the OIG Hotline:**

Online	Email	Phone
Hotline Complaint <a href="#">Form</a>	<a href="mailto:OIG.Hotline@epa.gov">OIG.Hotline@epa.gov</a>	(888) 546-8740

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**For congressional and media inquiries, contact the Office of External Outreach & Communications using the information below:**

Email	Phone
<a href="mailto:OIG.PublicAffairs@epa.gov">OIG.PublicAffairs@epa.gov</a>	(202) 566-2391

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**To submit a general comment or question about the EPA OIG, contact us via one of the following methods:**

Online	Phone
Contact <a href="#">Form</a>	(202) 250-8800



## Whistleblower Protection

U.S. Environmental Protection Agency

*The whistleblower protection coordinator's role is to educate Agency employees about prohibitions against retaliation for protected disclosures and the rights and remedies against retaliation. For more information, please visit our [website](#).*

### Contact us:



**Congressional & Media Inquiries:** [OIG.PublicAffairs@epa.gov](mailto:OIG.PublicAffairs@epa.gov)



**EPA OIG Hotline:** [OIG.Hotline@epa.gov](mailto:OIG.Hotline@epa.gov)



**Web:** [epa.gov/oig](http://epa.gov/oig)

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