Audit of the EPA's Management of its High-Value Asset Program

August 25, 2026 | Report No. 26-P-0049

Abbreviations

DHS	U.S. Department of Homeland Security
EPA	U.S. Environmental Protection Agency
HVA	High-value asset
OIG	Office of Inspector General
OISP	Office of Information Security and Privacy
OMB	Office of Management and Budget

Key Definitions

EPA's primary mission essential function	Establish operations to prevent, limit, mitigate, or contain chemical, oil, radiological, or biological hazardous materials or agents during and in the aftermath of an accident—natural or man-made disaster—in designated zones of the United States and provide environmental monitoring, assessment, and reporting in support of overall domestic incident management.
High-value asset	Information or an information system that is so critical to an organization that the loss or corruption of this information or loss of access to the system would have a serious impact on the organization's ability to perform its mission or conduct business.
System owner	An organization having responsibility for the development, procurement, integration, modification, operation and maintenance, and final disposition of an information system.

Cover Image

Examples of some security controls to limit ransomware attacks on high-value assets to include requiring log-in credentials and monitoring data protection controls. The terms "Cybersecurity" and "Data Protection" are visible. A login screen shows the word "Username."
(iStock.com/Urupong image as modified by the EPA OIG)

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26-P-0049
August 25, 2026

At a Glance

Audit of the EPA's Management of its High-Value Asset Program

Why We Did This Audit

To accomplish this objective:

The U.S. Environmental Protection Agency Office of Inspector General conducted this audit to determine to what extent the EPA has managed its high-value asset program in accordance with the requirements of Office of Management and Budget memorandum M-19-03, "Strengthening the Cybersecurity of Federal Agencies by enhancing the High Value Asset Program."

The memorandum mandates that federal agencies adopt an approach to identify their high-value assets to prioritize protection and remediate cybersecurity weaknesses to limit risk to critical infrastructure. An agency may designate federal information or a federal information system as a high-value asset when it relates to one or more of the following categories:

- Informational value.
- Mission essential.
- Federal civilian enterprise essential.

The EPA's Cybersecurity, Privacy & Risk Management Division is designated to manage the Agency's high-value asset program and operated with a budget of $9.4 million in fiscal year 2025.

To support this EPA mission-related effort:

- *Operating efficiently and effectively.*

Address inquiries to our public affairs office at (202) 566-2391 or OIG.PublicAffairs@epa.gov.

List of OIG reports.

What We Found

While the EPA implemented controls to secure personally identifiable information and sensitive environmental data within its high-value asset, or HVA, program, the EPA did not properly identify all of its critical information systems as HVAs in accordance with Office of Management and Budget, or OMB, requirements. We judgmentally selected six EPA systems and determined that three were not classified as HVAs, even though they met the criteria. One system included sensitive information on the U.S. Department of War's chemicals and confidential business information on pesticides, which system owners agreed should have been classified as an HVA. These misclassifications occurred because the EPA did not develop policies and procedures as part of its governance structure to ensure that proper internal controls are implemented to support HVA activities. Additionally, the EPA did not consider the use and value of environmental information that supports the EPA's strategic plan to identify HVAs. OMB M-19-03 requires federal agencies to establish a governance structure to manage their HVA programs. A governance structure should be supported by policies and procedures as organizational directives to provide a framework for operational activities and promote accountability.

Without such a framework, the EPA is not considering how its system owners use information to support organizational priorities and may overlook the value of the unique environmental information the Agency collects, processes, and stores to fulfill multiple missions. Consequently, the EPA is disregarding both the need to prioritize protection of these critical assets and opportunities to remediate cybersecurity weaknesses within existing infrastructure.

The EPA significantly reduced its number of HVAs from 34 systems in 2017 to three systems in 2024. The significant reduction in HVAs, along with our determination that three of six sampled systems should have been classified as HVAs, suggests that the EPA could have considerably more HVAs than it has identified.

> **With information and data being of high value to the federal government and its adversaries, a potential data breach averages $4 million per incident. But once a breach occurs, the data integrity could be lost, leaving data useless to the EPA in achieving its mission.**

Recommendations and Planned Agency Corrective Actions

We recommend that the chief financial officer and chief administrative officer (1) establish written procedures for managing the EPA's HVA program and (2) reevaluate three systems identified by our audit as meeting high-value asset criteria—the Superfund Enterprise Management System, the Office of Pesticide Programs Local Area Network, and the Toxic Substances Control Act Confidential Business Information Local Area Network—to determine whether they should be classified as high-value assets. The Office of Finance and Administration should document the supporting rationales for these determinations. Recommendations 1 and 2 are resolved, and corrective actions have been completed.

OFFICE OF INSPECTOR GENERAL
U.S. ENVIRONMENTAL PROTECTION AGENCY

August 25, 2026

MEMORANDUM

SUBJECT: Audit of the EPA's Management of its High-Value Asset Program Report No. 26-P-0049

FROM: Nicole N. Murley, Deputy Inspector General performing the duties of the Inspector General Nicole N. Murley

TO: C. Paige Hanson, Chief Financial Officer and Chief Administrative Officer
Office of Finance and Administration

This is our report on the subject audit conducted by the U.S. Environmental Protection Agency Office of Inspector General. The project number for this audit was OA-FY24-0044. This report contains findings that describe the problems the OIG has identified and corrective actions the OIG recommends. Final determinations on matters in this report will be made by EPA managers in accordance with established audit resolution procedures.

At the EPA, identifying high-value assets is a collaborative effort among the Office of Finance and Administration, programmatic offices, and regional offices. The Office of Finance and Administration manages the EPA's high-value asset program and is responsible for resolving the issue in this report.

In accordance with EPA Manual 2750, your office completed acceptable planned corrective actions in response to OIG recommendations 1 and 2. All recommendations are resolved, and no final response to this report is required. If your office submits a response, however, it will be posted on the OIG's website, along with our memorandum commenting on the response. The response should be provided as an Adobe PDF file that complies with the requirements of section 508 of the Rehabilitation Act of 1973, as amended. The final response should not contain data that your office does not want released to the public; if the response contains such data, your office should identify the data for redaction or removal along with corresponding justification.

We will post this report to our website at www.epa.gov/oig.

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Purpose

The U.S. Environmental Protection Agency Office of Inspector General initiated this audit to determine to what extent the EPA has managed its high-value asset program in accordance with the requirements of Office of Management and Budget, or OMB, Memorandum M-19-03, "Strengthening the Cybersecurity of Federal Agencies by enhancing the High-Value Asset Program."

Background

The federal government's High-Value Asset, or HVA, initiative was created in 2015 by the OMB and the U.S. Department of Homeland Security, or DHS, with a focus on the protection of Chief Financial Officer Act agencies' most critical assets. The initiative established the capability for agencies to assess HVAs, identify critical areas of weakness, and develop plans to remediate those weaknesses. Through the issuance of an executive order and broad government policy directives, the government has taken steps to not only address the identification, categorization, and prioritization of resources to manage HVAs, but also promote the need to bolster protection of these critical assets to improve risk management across agencies' security infrastructure.

> High-Value Asset - Information or an information system that is so critical to an organization that the loss or corruption of this information or loss of access to the system would have a serious impact on the organization's ability to perform its mission or conduct business.

Office of Management and Budget Memorandum M-19-03

OMB M-19-03, dated December 10, 2018, mandates that federal agencies adopt an updated approach to HVA identification, moving from a single definition of what constitutes an HVA toward the establishment of multiple categories under which an agency may designate an HVA. This approach allows agencies to have greater flexibility in identifying and designating their most critical assets. An agency may designate federal information or a federal information system as an HVA when it relates to one or more of the following categories:

- Informational Value: Information or information systems that hold significant value to the government or its adversaries.
- Mission Essential: Information or information systems crucial for the agency to perform its primary mission essential functions within expected timelines.
- Federal Civilian Enterprise Essential: Information or information systems that play a key role in maintaining the security and resilience of the agency's network.

OMB M-19-03 also outlines the requirements for federal HVA programs, including establishing an enterprise HVA governance structure and improving the designation of HVAs. See Table 1 for a complete list.

Table 1: OMB M-19-03 federal HVA program requirements

Category	Requirement
Establish Enterprise HVA Governance Structure*	Agencies shall designate an office, team, or other governance structure to incorporate HVA activities into broader agency planning activities for information system security and privacy management.
Improve the Designation of HVAs*	An agency may designate federal information or a federal information system as an HVA when it relates to one or more of the following categories: • Informational Value. • Mission Essential. • Federal Civilian Enterprise Essential.
Implement Data-Driven Prioritization	Agencies shall adopt the methodology provided by the DHS to prioritize their HVAs and associated HVA activities and provide feedback to the DHS to improve the output and usage of the methodology.
Increase the Trustworthiness of HVAs*	Agencies shall ensure that security and privacy requirements for HVAs reflect the systems' security engineering principles, concepts, and techniques that have been incorporated into their enterprise architecture and procurements.
Protect Privacy and HVAs	Agencies' senior agency officials for privacy are required to maintain privacy documentation on agency HVAs that create, collect, use, process, store, maintain, disseminate, disclose, or dispose of personally identifiable information.
Define Reporting, Assessment, and Remediation Requirements	Reporting: Agencies shall report all of their designated HVAs to the DHS. Assessment: Agencies shall ensure that HVA assessments are conducted at the frequency determined by the DHS and incorporate the assessments as part of existing agency cybersecurity programs. Remediation: Agencies are responsible for developing remediation plans to address HVA assessment findings and sharing the plans and any findings that will not be remediated with the OMB and the DHS.

Source: OMB M-19-03, "Strengthening the Cybersecurity of Federal Agencies by enhancing the High-Value Asset Program." (EPA OIG table)

* Category that was audited.

The EPA has significantly reduced the number of its 116 systems that it designates as HVAs since the inception of the program, from 34 in 2017 to three in 2024. When a system is identified as an HVA, an HVA list can be used by the agency to prioritize monitoring, assessment, and contingency actions across the agency's operational functions.

The EPA's *Fiscal Year 2022-2026 Strategic Plan* defines the EPA's key goals and priorities, guiding decisions and resource allocation. By reviewing these goals, we believe that it becomes possible to identify systems that directly support the Agency's mission essential functions. Such systems are critical to achieving core objectives and may be designated as HVAs, as their compromise could significantly impact operations, environmental protection efforts, or public trust. Therefore, the strategic plan provides essential context for identifying systems that meet HVA criteria. In 2025, EPA indicated on its website that it is no longer using this version of the strategic plan and is currently developing its 2026-2030 strategic plan to align with the current administration's priorities and the five pillars detailed in the "Powering the Great American Comeback Initiative."

Responsible Offices

The Office of Finance and Administration oversees the core functions that support the EPA's mission, aiming to enhance efficiency, coordination, and customer experience for internal stakeholders and the public.[1] This responsibility includes safeguarding the Agency's critical assets, managing information technology, and overseeing information management activities. Within the Office of Finance and Administration, the Cybersecurity, Privacy & Risk Management Division, which was previously the Office of Information Security and Privacy, or OISP for short, manages the EPA's HVA program. The Cybersecurity, Privacy & Risk Management Division collaborates with relevant EPA regions and program offices on data submissions, remediation efforts, and updates, as well as coordinates with senior Agency leaders as needed. The Cybersecurity, Privacy & Risk Management Division is responsible for submitting all necessary documentation to the OMB regarding the EPA's HVA program and has a fiscal year 2025 operating budget of $9.4 million.

Scope and Methodology

We conducted this performance audit from January 2024 to February 2026 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

We assessed internal controls and compliance with federal directives necessary to satisfy the audit objective. In particular, we assessed control environment, information and communication, and monitoring controls significant to our audit objective. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

To answer the audit objective, we limited our audit work to determine whether the EPA established (1) sufficient security measures to protect personally identifiable information in systems designated as HVAs to increase the trustworthiness of data integrity, (2) processes to improve the designation of HVAs, and (3) an HVA governance structure. We did not audit the remaining requirements articulated in OMB M-19-03.

[1] Effective November 16, 2025, the EPA merged the Office of the Chief Financial Officer and the Office of Mission Support to establish the Office of Finance and Administration. During the scope of our audit, the Office of Information Security and Privacy was responsible for managing the EPA's HVA program. For purposes of this report, we continue to refer to the Office of Information Security and Privacy. However, following the merger, the Office of Finance and Administration is the designated action office, and all recommendations are addressed to the chief financial officer and chief administrative officer.

To gain an understanding of the EPA's HVA program, we reviewed an applicable executive order, federal directives, and guidance governing the program; obtained and reviewed relevant EPA reports and plans; and interviewed EPA staff and managers. We reviewed relevant OIG and Government Accountability Office reports for findings related to the EPA's HVAs. To obtain an understanding of applicable criteria for an HVA, we reviewed a relevant executive order, federal directives, and EPA policies and procedures. We reviewed the Agency's HVA system security plans, contingency plans, testing results, and business impact analyses to understand the operational status of each system currently designated by the EPA as an HVA.

We reviewed the EPA's *Fiscal Year 2022-2026 Strategic Plan* dated March 2022 that was in effect through the previous administration and the EPA's Headquarters Mission Essential Functions to determine if these documents identified key goals, objectives, mission essential functions, and primary mission essential functions. We analyzed the EPA's HVA data call submissions for fiscal years 2020-2023 to determine the number of systems designated as HVAs. We interviewed OISP management and personnel to gain an understanding of the EPA's HVA governance structure, processes, and approach to identifying HVAs. We interviewed representatives from the Agency's Office of Chemical Safety and Pollution Prevention, Office of Air and Radiation, Office of Land and Emergency Management, and Office of Mission Support to gain an understanding of the processes followed to complete the fiscal year 2023 HVA questionnaire.

To determine whether the EPA had properly identified HVAs in accordance with OMB guidance, we judgmentally selected and examined the HVA criteria against six systems from the Agency's inventory of 116 systems. We chose these six systems because they captured different types of health and environmental information associated with multiple goals and objectives documented in the EPA's *Fiscal Year 2022-2026 Strategic Plan*. We further interviewed EPA personnel who completed the HVA questionnaire for these six systems to understand their rationale for not designating a system as an HVA. To determine whether the EPA accurately reported its HVAs to the DHS, we compared the total number of HVAs reported in the chief information officer's Federal Information Security Modernization Act reports with the DHS HVA questionnaire completed by EPA system owners to identify any discrepancies.

To determine whether the EPA had implemented security controls to protect privacy information from unauthorized access in its HVAs, we interviewed representatives who managed the EPA's current HVAs to gain an understanding of their process for managing user accounts and whether security controls were properly implemented. We also compared a list of separated EPA employees to a list of active user accounts associated with the EPA's current HVA systems to determine whether Agency personnel were removing or deactivating unnecessary accounts. In addition, we assessed the EPA's control to protect personally identifiable data in its Enterprise Wide-Area Network, which we selected for review because this asset was the only HVA collecting personally identifiable information. We selected a random sample of user accounts from this asset to determine the type of personally identifiable information collected and whether the EPA implemented required security controls to protect this sensitive information from unauthorized disclosure or access.

We only tested a limited number of security controls implemented within the EPA's three HVAs; therefore, there could be security weaknesses and vulnerabilities associated with other security controls that we did not test that could expose the EPA's HVAs to cyber-threats.

Results

While the EPA implemented controls to secure personally identifiable information and sensitive environmental data within its HVA program, the EPA did not properly identify all of its critical systems as HVAs in accordance with OMB requirements. We judgmentally selected six EPA systems and determined that three of the six, although they met the criteria, were not classified as HVAs. One system included sensitive information on the U.S. Department of War's chemicals and confidential business information on pesticides, which system owners agreed should have been classified as an HVA. These misclassifications occurred because the EPA did not develop policies and procedures as part of its governance structure to ensure that proper internal controls are implemented to support HVA activities.

Failure to properly designate systems as HVAs puts critical information at risk from threats that could compromise the confidentiality, integrity, or availability of the data used to protect human health and the environment. The EPA could also incur costs related to unauthorized data breaches that could have been avoided. An industry leader's report on data breaches estimated that the average cost of addressing a public sector data breach was slightly over $4 million per incident. A Government Accountability Office report titled *Data Breaches: Range of Consumer Risks Highlights Limitations of Identity Theft Services*, GAO-19-230,[2] documented that, following a data breach in 2015, the Office of Personnel Management had paid $361 million as of November 2018 for credit and identity monitoring, insurance, and identity restoration services. The report indicated that the Office of Personnel Management is required to provide identity theft services through September 2026.

EPA Systems Not Properly Identified as High-Value Assets

The EPA did not properly identify all of its HVAs in accordance with OMB requirements. Specifically, three of six systems we sampled were not classified as HVAs, even though they met the criteria. We judgmentally selected the six systems based on the different types of environmental information each system maintains that directly align with goals and objectives documented in the EPA's *Fiscal Year 2022-2026 Strategic Plan*.

[2] Published March 27, 2019.

We determined that the following three systems contain essential information that supports the EPA's mission to protect human health by restoring and revitalizing contaminated lands for community use and collecting and managing data on chemicals to limit exposure that is potentially harmful to human health and the environment:

- Superfund Enterprise Management System.
- Office of Pesticide Programs Local Area Network.
- Toxic Substances Control Act Confidential Business Information Local Area Network.

We concluded that these systems met the criteria for designating a system as an HVA due to their informational value. See details of the systems in Table 2 below and Appendix A.

Table 2: Sampled systems not identified as HVAs

Program office	System	Sensitive information in the system	Reason system should be listed as an HVA
Office of Land and Emergency Management	Superfund Enterprise Management System	Records of Superfund investigation, cleanup, and enforcement activities. Superfund documents used in response to Freedom of Information Act requests, and litigation support. Personally identifiable information, such as name, address, and phone number, of key individuals responsible for Superfund cleanup; and sensitive financial information such as resource planning data on clean-up activities, lien data, and litigation history.	The system contains environmental information vital to the EPA's mission to clean up and restore contaminated, unusable sites to land that is safe and available for productive use or land that further revitalizes communities.
Office of Chemical Safety and Pollution Prevention	Office of Pesticide Programs Local Area Network	Contains applications for pesticide registrations. Confidential information such as trade secrets and company financial information.	The system contains proprietary information such as ingredients of pesticide products.
Office of Chemical Safety and Pollution Prevention	Toxic Substances Control Act Confidential Business Information Local Area Network	Contains confidential new product and other data provided by industry to enable EPA review of chemical substances that may pose potential harm to human health and the environment. Confidential business information, scientific data, and technical documents on chemical composition.	The system contains new and existing chemical data, including confidential business information.

Source: Sampled systems' security documents and the EPA's *Fiscal Year 2022-2026 Strategic Plan*. (EPA OIG table)

Note: The Superfund Enterprise Management System is the only system among the three assets that was previously classified as an HVA, but the EPA has not reported it as such since fiscal year 2021.

The Office of Chemical Safety and Pollution Prevention system owner stated that the office should have identified two of our sampled systems, Office of Pesticide Programs Local Area Network and Toxic Substances Control Act Local Area Network, as HVAs because these systems contain highly sensitive environmental information. The system owner further commented that these systems contain confidential business information pertaining to pesticides and herbicides that is required to be protected from unauthorized disclosure. The system owner also stated that these systems contain confidential registration information about chemicals managed by the Department of War. The system owner said that this information is of high value to domestic and international threat actors and relates to the HVA category of Informational Value.

Office of Land and Emergency Management representatives commented that the Superfund Enterprise Management System has not been reported as an HVA since 2021. The representatives further stated that the system no longer meets HVA criteria because it no longer supports mission-critical, or contract-related, functions. However, we concluded that the environmental information contained in the Superfund Enterprise Management System is essential to the EPA in achieving its objectives and performance goals outlined in the Agency's strategic plan. The environmental information meets the HVA category of Informational Value; thus, we concluded that the system should be considered an HVA.

The EPA Needs to Further Develop its Governance Structure for Its HVA Program

The EPA has developed a governance structure for its HVA program to comply with OMB M-19-03; however, the EPA has not established policies and procedures to ensure that proper internal controls are implemented to support HVA activities. While the EPA already has business practices to identify its HVAs and a designated office to manage the HVA program, the Agency needs to develop policies and procedures to support decisions on identifying HVAs. In addition, the EPA's process for identifying HVAs could provide better guidance for system owners to evaluate the informational value of a system.

OMB M-19-03 requires federal agencies to establish a governance structure to manage their HVA programs. The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government*, GAO-25-107721, describes policies and procedures as internal control components that facilitate a framework for operational activities and promote accountability to ensure the integrity of a governance structure. Although the OISP management stated during the audit that there is no express requirement in the OMB memorandum to have a policy and procedure to manage the HVA program, doing so would be consistent with the Government Accountability Office's *Standards for Internal Control in the Federal Government.*

Without a governance structure supported by policies and procedures, the OISP did not maintain documentation on the rationale for a system initially being identified as an HVA by a system owner but not making the final HVA list. Therefore, we were unable to arrive at the same number of HVAs identified by the OISP based on the completed DHS HVA questionnaires submitted by EPA system owners. For example, EPA systems owners identified 12 HVAs in fiscal year 2022, but OISP management only reported five systems as HVAs as part of its annual reporting requirement. OISP management indicated that the OISP conducts quality reviews of the submitted questionnaires by having follow-up discussions with the system owners to verify responses. The information provided by the OISP showed that for fiscal years 2023 and 2024, the numbers of HVAs reported by the OISP were consistent with system owners' completed HVA questionnaires.

In addition to lacking policies and procedures, the guidance provided by the OISP to EPA system owners to complete the HVA questionnaire created by the DHS was inadequate for fully assessing informational value. Specifically, the EPA's *Fiscal Year 2022-2026 Strategic Plan*, which was not included in the guidance, is often directly linked to a system's key environmental goals and initiatives. The Agency's strategic plan highlights the critical role of environmental information in advancing scientific integrity, supporting the EPA's regulatory efforts, and facilitating the restoration of contaminated environments into habitable communities. By illustrating the value, use, and importance of environmental data, the strategic plan serves as a valuable resource for the EPA in determining whether a system's information meets the OMB's criteria for an HVA.

Finally, interviews with system owners revealed a need for clearer guidance to help assess the environmental significance of systems when completing HVA questionnaires. We asked the system owners if they consider, on their own, other resources, such as strategic plans, in assessing the value and importance of each system's environmental information when completing the DHS HVA questionnaire. The system owners indicated that they primarily focus on information within the questionnaire when providing a response for each question.

Overlooking Informational Value Could Increase the Risk of Not Identifying All HVAs

By not considering how system owners use information to support organizational priorities, the EPA may overlook the value of unique environmental information that the Agency collects, processes, and stores to fulfill its mission. Evaluating the true worth, use, and importance of the EPA' s environmental information will facilitate the Agency's efforts in consistently identifying HVAs and prioritizing its mission-critical systems. Relying on resources such as strategic plans can facilitate the EPA's efforts to further determine whether information within a system meets the OMB's criteria in identifying an HVA. As a result, the EPA may not be able to properly identify and prioritize its most critical assets that contain unique environmental and scientific data used to protect human health and the environment.

Conclusions

By considering unique environmental information that supports the EPA's mission and strategic plan, the EPA could have properly identified more HVAs. Given the increase in cybersecurity threats across the government, it is imperative that the EPA develop and implement procedures to provide reasonable assurance that its HVA program correctly identifies critical systems as HVAs.

Recommendations

To promote the effectiveness of the Agency's determination of high-value assets, we recommend that the chief financial officer and chief administrative officer:

1. Establish written procedures for managing the EPA's high-value asset program to fully comply with OMB Memorandum M-19-03 requirements on identifying HVAs. These procedures should include updating (a) guidance for system owners to use the EPA's strategic plan as an additional resource in making high-value asset determination recommendations and (b) requirements for recordkeeping to support final designation decisions.

2. Reevaluate the Superfund Enterprise Management System, the Office of Pesticide Programs Local Area Network, and the Toxic Substances Control Act Confidential Business Information Local Area Network to determine whether they should be classified as high-value assets and to document the supporting rationales for these determinations.

Agency Response and OIG Assessment

The chief financial officer and chief administrative officer provided the Agency's official response to our draft report on April 9, 2026. Appendix C contains that response.

The Office of Finance and Administration agreed with Recommendation 1 to establish written procedures for managing the EPA's high-value asset program to fully comply with OMB M-19-03 requirements on identifying HVAs. The procedures will include updating (a) guidance for system owners to use the EPA's strategic plan as an additional resource in making high-value asset determination recommendations and (b) requirements for recordkeeping to support final designation decisions. The Agency implemented these corrective actions, which met the intent of our recommendation, by June 30, 2026.

The Office of Finance and Administration agreed with Recommendation 2 to reevaluate the Superfund Enterprise Management System, the Office of Pesticide Programs Local Area Network, and the Toxic Substances Control Act Confidential Business Information Local Area Network to determine whether they should be classified as high-value assets and to document the supporting rationales for these determinations. The Office of Finance and Administration provided a proposed corrective action with an acceptable estimated completion date that meets the intent of the recommendation; however, that date passed. We contacted the Agency to determine the status of the corrective action and were provided a new completion date of June 12, 2026; however, that date also passed. The Agency implemented this corrective action, which met the intent of our recommendation, by June 17, 2026.

Status of Recommendations

Rec. No.	Page No.	Recommendation	Status*	Action Official	Planned Completion Date
1	9	Establish written procedures for managing the EPA's high-value asset program to fully comply with OMB Memorandum M-19-03 requirements on identifying HVAs. These procedures should include updating (a) guidance for system owners to use the EPA's strategic plan as an additional resource in making high-value asset determination recommendations and (b) requirements for recordkeeping to support final designation decisions.	C	Chief Financial Officer and Chief Administrative Officer	6/30/26
2	9	Reevaluate the Superfund Enterprise Management System, the Office of Pesticide Programs Local Area Network, and the Toxic Substances Control Act Confidential Business Information Local Area Network to determine whether they should be classified as high-value assets and to document the supporting rationales for these determinations.	C	Chief Financial Officer and Chief Administrative Officer	4/30/26†

* C = Corrective action completed.
R = Recommendation resolved with corrective action pending.
U = Recommendation unresolved with resolution efforts in progress.

† The Office of Finance and Administration initially proposed a corrective action for completion by April 30, 2026, that met the intent of Recommendation 2. However, that date passed, and the Agency provided a new milestone date of June 12, 2026, which also passed. The corrective action was implemented by June 17, 2026.

Appendix A

Sampled Systems Not Classified as HVAs but Contain Valuable Environmental Information and Align with EPA Strategic Goals

From our sample of six systems that were not classified as HVAs, below are the three systems we identified from our analyses that align with goals and objectives in the EPA's *Fiscal Year 2022-2026 Strategic Plan*. The environmental information contained within these three systems is considered of "informational value" to help the EPA achieve specific performance standards. Consequently, these three systems appear to meet OMB M-19-03 criteria of an HVA, as shown in Table A-1 below.

Table A-1: Sampled systems not classified as HVAs but contain valuable environmental information and align with EPA strategic goals

Program Office	System	Environmental information in the system	Examples of associated goals and objectives within the EPA's *Fiscal Year 2022-2026 Strategic Plan*
Office of Land and Emergency Management	Superfund Enterprise Management System	Records of Superfund investigation, cleanup, and enforcement activities. Superfund documents routinely provided in response to Freedom of Information Act requests and litigation support.	**Goal 6 -** *Safeguard and Revitalize Communities*. Objective 6.1: *Clean Up and Restore Land for Productive Uses and Healthy Communities*. The EPA is committed to: Bringing human exposures under control at an additional 60 Superfund sites. Conducting an additional 35,000 cleanups at Leaking Underground Storage Tank facilities.
Office of Chemical Safety and Pollution Prevention	Office of Pesticide Programs Local Area Network	Contains applications for pesticide registrations.	**Goal 7 *Chemical*** - *Ensure Safety of Chemicals for People and the Environment.* Objective 7.1: *Ensure Chemical and Pesticide Safety*. The EPA is committed to: Ensuring the safe use of pesticide products by reviewing new pesticide registration applications and registration renewals to ensure that EPA-registered pesticides do not pose unreasonable risks to human health and the environment.

Program Office	System	Environmental information in the system	Examples of associated goals and objectives within the EPA's *Fiscal Year 2022-2026 Strategic Plan*
Office of Chemical Safety and Pollution Prevention	Toxic Substances Control Act Confidential Business Information Local Area Network	Confidential data provided by industry on chemical substances for the EPA to identify potential harm to human health and the environment. Monitoring data on similar chemical substances that could be potentially harmful to human health and the environment.	**Goal 7 *Chemical*** - *Ensure Safety of Chemicals for People and the Environment.* Objective 7.1: *Ensure Chemical and Pesticide Safety*. The EPA is committed to: Ensuring the safety of chemicals in or newly entering commerce by analyzing their safety and addressing unreasonable risks to human health and the environment.

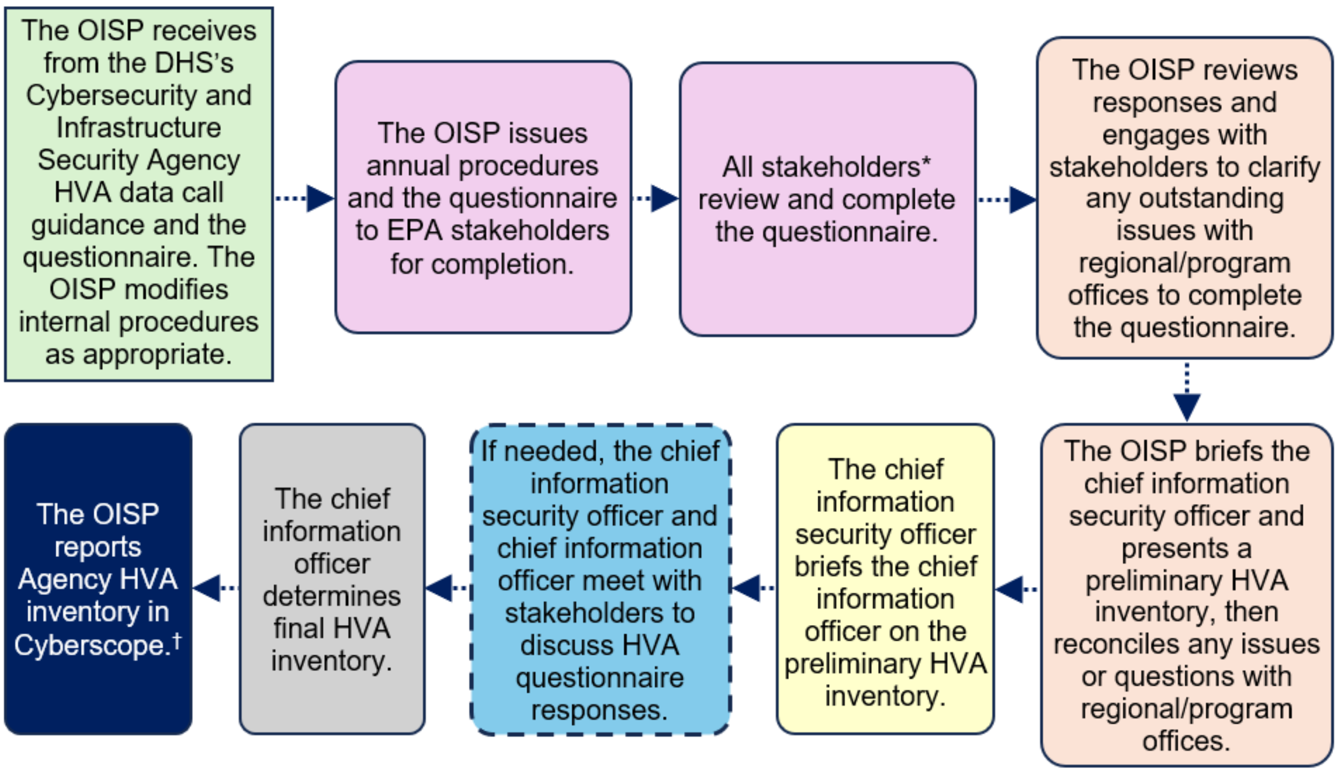
Source: Sampled systems' security plans and the EPA's *Fiscal Year 2022-2026 Strategic Plan*. (EPA OIG table)

Appendix B

EPA HVA Annual Process

Figure B-1 documents the annual process the OISP indicated that the EPA uses to complete the DHS HVA Questionnaire.

Figure B-1: EPA HVA Annual Process



Source: EPA HVA process provided by OISP management. (EPA OIG image)

* **Stakeholders**: the security information officer, information systems security officer, information security officer, system owner, and liaison privacy officer.

† **Cyberscope:** online application managed by the DHS and used by federal agencies to submit periodic assessments for compliance with the Federal Information Security Modernization Act of 2014.

Appendix C

Agency Response to the Draft Report

OFFICE OF FINANCE AND ADMINISTRATION
WASHINGTON, D.C. 20460

April 9, 2026

MEMORANDUM

SUBJECT: Response to the Office of Inspector General Draft Report, Project No. OA-FY24-0044, *"Audit of the EPA's Management of its High Value Asset Program"* dated March 9, 2026

FROM: C. Paige Hanson, Chief Financial Officer and Chief Administrative Officer C. Paige Hanson

TO: Katherine Trimble, Assistant Inspector General
Office of Audit

Thank you for the opportunity to respond to the issues and recommendations in the subject draft audit report. The following is a summary of the U.S. Environmental Protection Agency's overall position, along with its position on each of the report's recommendations. We have provided high-level corrective actions and estimated completion dates.

AGENCY'S OVERALL POSITION

EPA agrees with the OIG's findings, conclusions and recommendations. The EPA has implemented procedures to secure personally identifiable information and sensitive data through its high value asset (HVA) program. While steps have been taken to identify critical information systems as HVAs in accordance with the Office of Management and Budget (OMB) requirements, there is an opportunity to clarify and strengthen the guidance for system owners.

EPA recognizes the importance of continued improvement in how HVAs are identified and safeguarded. To address the OIG's findings, EPA plans to clarify and update guidance for system owners and enhance key aspects of the review process and workflow. The agency will refine criteria for identifying HVAs, continue to offer training for system owners and improve review protocols to ensure a consistent process. These actions are designed to strengthen EPA's overall cybersecurity posture and ensure HVAs are systematically valued and secured as part of the agency's ongoing commitment to safeguarding critical information.

AGENCY'S RESPONSE TO DRAFT AUDIT RECOMMENDATIONS

Agreements

No.	Recommendation	High-Level Corrective Action(s)	Est. Completion Date
1	Establish written procedures for managing the EPA's high-value asset program to fully comply with OMB 19-03 requirements on identifying HVAs. These procedures should include updating (a) guidance for system owners to use the EPA's strategic plan as an additional resource in making high-value asset determination recommendations and (b) requirements for recordkeeping to support final designation decisions.	EPA-OFA will establish written procedures for managing the EPA's high-value asset program to fully comply with OMB 19-03 requirements. These procedures should include updating (a) guidance for system owners to use the EPA's strategic plan as an additional resource in making high-value asset determination recommendations and (b) requirements for recordkeeping to support final designation decisions.	June 30, 2026
2	Re-evaluate the Superfund Enterprise Management System, the Office of Pesticide Programs Local Area Network, and the Toxic Substances Control Act Confidential Business Information Local Area Network to determine whether they should be classified as high-value assets as well as document the supporting rationales for these determinations.	EPA-OFA will re-evaluate the Superfund Enterprise Management System, the Office of Pesticide Programs Local Area Network, and the Toxic Substances Control Act Confidential Business Information Local Area Network to determine whether they should be classified as high-value assets as well as document the supporting rationales for these determinations.	April 30, 2026

Appendix D

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