Compendium of Open Recommendations: Data as of May 31, 2026

September 8, 2026 | Report No. 26-N-0050

Abbreviations

C.F.R.	Code of Federal Regulations
EPA	U.S. Environmental Protection Agency
IIJA	Infrastructure Investment and Jobs Act
OIG	Office of Inspector General
U.S.C.	United States Code

Key Definitions

Nonmonetary Benefits	Benefits from implementing a recommendation that cannot be measured in dollars. The OIG has defined three categories of nonmonetary benefits: (1) process improvements and increased program effectiveness, (2) guidance enhancements, and (3) increased accuracy in reporting.
Open Recommendations	All recommendations, resolved or unresolved, for which corrective action has not been completed.
Resolved Recommendations	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 recommendations 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.
Unresolved Recommendations	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.
Potential Cost Savings	The sum of questioned costs and funds to be put to better use.
Potential Monetary Benefits	The sum of questioned costs, funds to be put to better use, and any other monetary impacts.

Images

Cover: Pinkish yellow tulips and green trees framing the white arches and columns of an EPA headquarters building. (EPA OIG image)
Page 1: White daffodils blooming near an EPA OIG headquarters building. (EPA OIG image)

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26-N-0050
September 8, 2026

At a Glance

Compendium of Open Recommendations: Data as of May 31, 2026

Why We Published This Compendium

The Inspector General Act of 1978, as amended, requires each inspector general to prepare semiannual reports for Congress. As part of that reporting, the inspector general must identify all recommendations from the prior reporting period for which corrective actions have not been completed by the agency.

In our most recent semiannual report for Congress, which covers the U.S. Environmental Protection Agency Office of Inspector General's work from October 1, 2025, through March 31, 2026, we listed all resolved recommendations that we issued to the agency as of September 30, 2025. We are publishing this compendium to provide an update on the recommendations that remained open as of May 31, 2026. Open recommendations include all recommendations, both resolved and unresolved, for which corrective action has not been completed. We also highlight those recommendations that we consider to be high priority.

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

List of OIG reports.

Updates to Resolved Recommendations from the Semiannual Report

This compendium provides an update on the 83 resolved recommendations that we identified in appendix 3 of EPA Publication No. EPA-350-R-26-001, *Semiannual Report to Congress: October 1, 2025–March 31, 2026*. Resolved recommendations are those that the responsible EPA office and the OIG agree on but for which the agreed-upon corrective actions have not yet been completed, regardless of whether the expected due dates are in the past or the future. Our update recognizes changes in the status of recommendations that occurred after March 31, 2026, but not later than May 31, 2026. In that time frame, the EPA completed corrective actions for six of the 83 resolved recommendations listed in the semiannual report; therefore, this update analyzes 77 resolved recommendations, which represent over $265.2 million in potential cost savings.

Completing corrective actions for open recommendations would help combat potential fraud, waste, and abuse in the EPA's programs and operations.

Of those 77 resolved recommendations, 38 will be at least three years old on their scheduled corrective action completion date. These 38 recommendations represent over $33.3 million in potential cost savings. The agency is responsible for timely completion of agreed-to corrective actions, and the OIG encourages responsible offices to do so within one year.

Unresolved Recommendations

In addition to the 77 resolved recommendations, we issued another seven recommendations to the EPA through May 31, 2026, that remain unresolved. Unresolved recommendations are those that the responsible EPA office disagrees with; has not provided a formal, complete, written response to; or has proposed corrective actions that it and the OIG have not agreed upon.

High-Priority Recommendations

We also highlight 15 high-priority recommendations that we have issued to the EPA through May 31, 2026, with potential monetary benefits of over $328.2 million. These include four recommendations not listed in appendix 3 of the semiannual report because they were issued after September 30, 2025. High-priority recommendations include those that, if implemented, could significantly impact EPA program efficiency and effectiveness, improve the agency's ability to manage operations and programs, or result in significant potential monetary benefits.

Infrastructure Investment and Jobs Act Recommendations

Finally, 20 open recommendations relate to the EPA's oversight of Infrastructure Investment and Jobs Act, or IIJA, appropriations. These 20 IIJA-focused recommendations have a combined potential monetary benefit of over $300.4 million. IIJA recommendations, if implemented, could help the agency achieve meaningful, lasting improvements while safeguarding taxpayer dollars.

OFFICE OF INSPECTOR GENERAL
U.S. ENVIRONMENTAL PROTECTION AGENCY

September 8, 2026

MEMORANDUM

SUBJECT: Compendium of Open Recommendations: Data as of May 31, 2026
Report No. 26-N-0050

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

TO: Lee Zeldin, Administrator

David Fotouhi, Deputy Administrator

The U.S. Environmental Protection Agency Office of Inspector General presents this *Compendium of Open Recommendations: Data as of May 31, 2026*, which details 84 open recommendations, including 77 resolved recommendations issued to the EPA in reports published through September 30, 2025, and seven unresolved recommendations issued to the EPA in reports published through May 31, 2026. We also highlight 15 high-priority open recommendations. Completing corrective actions for open recommendations would help combat potential fraud, waste, and abuse in the EPA's programs and operations.

The Inspector General Act of 1978, as amended, requires each inspector general to prepare semiannual reports for Congress, which must include "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." This compendium provides further analysis of the resolved recommendations identified in EPA Publication No. EPA-350-R-26-001, *Semiannual Report to Congress: October 1, 2025–March 31, 2026*, which we issued in May 2026.

Section 1 of this compendium delineates resolved recommendations by EPA program office, regional office, and potential benefit. Section 2 lists the resolved recommendations that are at least three years old or that will be at least three years old by their scheduled completion dates. Section 3 focuses on the recommendations that remained unresolved as of May 31, 2026. Section 4 identifies our recommendations that we consider to be high priority. Section 5 highlights our 20 open recommendations from our Infrastructure Investment and Jobs Act oversight.

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

cc: Assistant, Associate, and Regional Administrators
General Counsel
Chief Financial Officer and Chief Administrative Officer
Agency Follow-Up Coordinators

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INTRODUCTION

Purpose

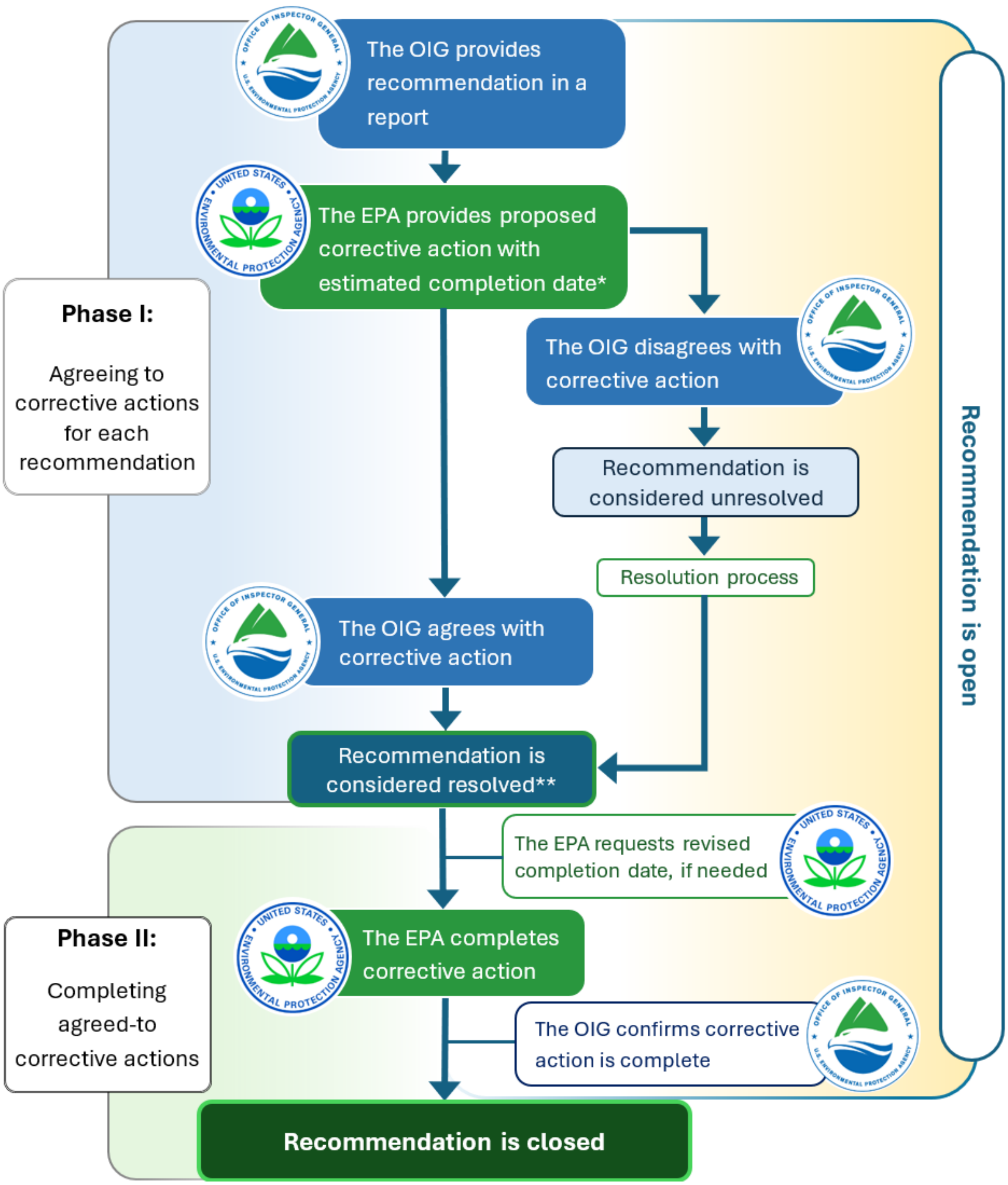
The purpose of this compendium is to keep U.S. Environmental Protection Agency management and Congress informed about the EPA's responsibility to act on EPA Office of Inspector General recommendations. As such, we analyzed the open recommendations that we have issued to the EPA, and we highlight in this compendium the agency's progress in completing corrective actions for those recommendations. Open recommendations include all recommendations, resolved or unresolved, for which corrective action has not been completed. Generally, a corrective action is a solution or change that the EPA will make in response to a recommendation and to address the underlying issues identified in a report. Ultimately, implementing our recommendations will help the agency improve its programs and operations.

Resolved recommendations are those 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.

Unresolved recommendations are those 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.

Implementing corrective actions to ensure that the agency adopts robust internal controls to protect government assets has become particularly important given the EPA's supplemental appropriations such as the Infrastructure Investment and Jobs Act, or IIJA. The IIJA provided the EPA with over $60 billion in appropriations for agency programs, including the Clean Water and Drinking Water State Revolving Fund programs, the Superfund program, geographic programs, and more. As with previous supplemental spending legislation, the influx of funds brings heightened risks that taxpayer dollars may be mismanaged, funding requirements may not be complied with, or programmatic goals may not be met. If the agency does not complete corrective actions to close out recommendations, EPA programs could be more susceptible to potential fraud, waste, abuse, or mismanagement. Figure 1 describes the general process for the opening and closing of recommendations.

Figure 1: EPA OIG recommendations process



Source: OIG summary of the process for closing recommendations. (EPA OIG image)

* If the agency disagrees with the recommendations, fails to provide proposed corrective actions, or does not provide a formal response, the recommendations are also considered unresolved.

** If, after proceeding through the resolution dispute process, the agency and the OIG cannot reach resolution on a recommendation and if an agency decision is made to not accept the recommendation or not propose corrective actions acceptable to the OIG, the recommendation is considered resolved and closed.

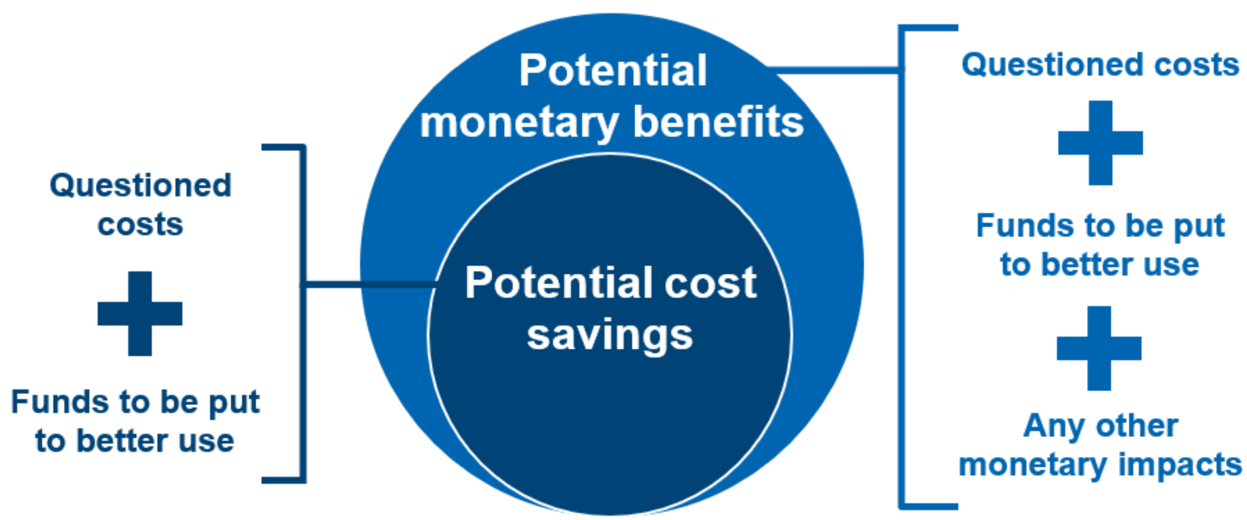
Background

We provide independent oversight of the EPA in accordance with the Inspector General Act of 1978, as amended, 5 U.S.C. §§ 401–424. Our mission is to detect and prevent potential fraud, waste, and abuse in and promote the economy, efficiency, and effectiveness of the EPA's programs and operations. To that end, we conduct audits, evaluations, and inspections that result in written reports with evidence-based recommendations for improving EPA programs and operations and for addressing wrongdoing and mismanagement.

For each report, we work with the EPA to reach agreement on corrective actions and completion dates that are responsive to our recommendations. Timely resolution and completion of corrective actions is critical for reducing costs, managing risks, improving processes, and realizing potential cost savings or potential monetary benefits through improved efficiency and effectiveness. It also ensures integrity and accountability in the use of public funds.

The Inspector General Act requires that our semiannual reports include information on potential cost savings associated with recommendations in our audit, evaluation, and inspection reports. Potential cost savings consist of questioned costs, which are amounts that we believe the agency may not have spent appropriately, and funds to be put to better use, which are amounts that we believe the agency could use more efficiently if our recommendations are implemented. In FY 2026, we also began identifying monetary impacts other than those required by the Inspector General Act. This is the dollar value of monetary impacts not considered questioned costs or funds put to better use. We use the term potential monetary benefits to refer to the sum of the potential cost savings and the other monetary impacts. Figure 2 illustrates these terms visually.

Figure 2: The composition of potential monetary benefits



Source: OIG summary of the composition of potential monetary benefits. (EPA OIG image)

We track the status of recommendations to ensure that EPA management implements the corrective actions that were agreed upon during the reporting process. We encourage the responsible EPA offices to complete corrective actions in one year or less, but the agency may determine that a corrective action will take longer.

The Inspector General Act requires each inspector general to prepare semiannual reports for agency heads and Congress that identify all recommendations from prior reporting periods for which an agency has not completed corrective actions. The semiannual reports must also identify any management decisions made during that reporting period with respect to audit, evaluation, or inspection reports issued during a prior reporting period. In addition, the Inspector General Act requires that, for audit, evaluation, and inspection reports issued during the current reporting period, the semiannual report list the dollar value of questioned costs and the recommendations identifying funds that could be put to better use, and also that we identify the potential cost savings of resolved recommendations made during prior reporting periods. This compendium supplements the OIG's semiannual reports to provide additional information regarding resolved and unresolved recommendations. Building on this foundation, the summary below highlights key findings and the scope of open recommendations.

Summary

For this compendium, we began our analysis with the 83 recommendations that we reported as resolved in appendix 3 of EPA Publication No. EPA-350-R-26-001, *Semiannual Report to Congress: October 1, 2025–March 31, 2026*, issued May 29, 2026.[1] These 83 recommendations, which had corrective actions not yet completed, were originally issued to the EPA over a span of more than 17 years, from fiscal year 2008 through fiscal year 2025, and the semiannual report provided their status as of the end of that semiannual reporting period (March 31, 2026). While that appendix lists a total of 83 resolved recommendations, the EPA closed six of them between April 1, 2026, and May 31, 2026. The 77 remaining resolved recommendations represent $265.2 million in potential cost savings.

Of these 77 recommendations, 38 remained open after three years or will be older than three years by their expected completion dates. These 38 recommendations represent over $33.3 million in potential cost savings. Additionally, we issued another seven recommendations from July 2022 through May 31, 2026, that remain unresolved. We also identified 15 recommendations that we consider to be high priority, with potential monetary benefits of over $328.2 million. If implemented, these 15 recommendations could significantly impact EPA program efficiency and effectiveness; improve the agency's ability to manage operations and programs; or result in significant potential monetary benefits from questioned costs, funds to be put to better use, and other monetary impacts. Figure 3 illustrates the time-based criteria for the data related to the recommendations we discuss in this compendium.

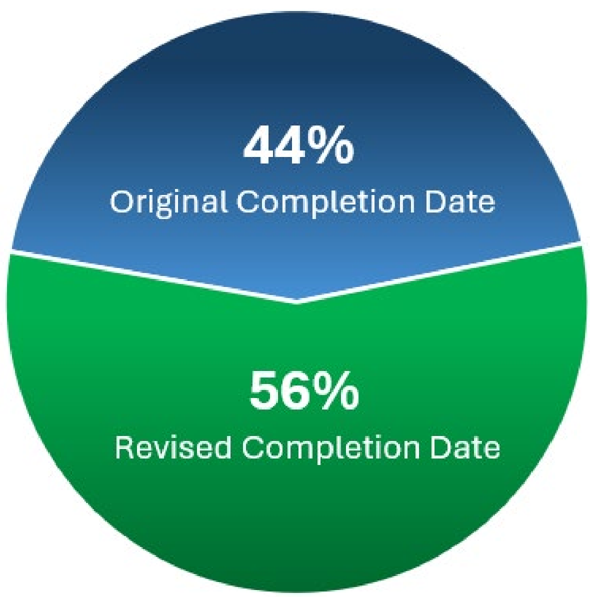
[1] The full text of the resolved recommendations and any associated potential cost savings can be viewed at the provided link.

Figure 3: Time-based criteria for resolved and unresolved recommendations in this compendium

Source: OIG methodology to compile this compendium. (EPA OIG image)

Of the 77 resolved recommendations from the semiannual report that had not been closed as of May 31, 2026, the EPA revised the completion dates for 43 recommendations (56 percent). Figure 4 depicts the distribution of original and revised completion dates for the 77 resolved OIG recommendations as of May 31, 2026.

Figure 4: Original and revised completion dates of resolved recommendations



Source: OIG summary of original and revised completion dates. (EPA OIG image)

Not all the benefits of OIG oversight can be measured in dollars like potential monetary benefits and potential cost savings. The full value of our work includes nonmonetary benefits that strengthen program integrity, improve operations, and reduce risk. In October 2025, we began tracking the nonmonetary benefits for each recommendation that we issue. These benefits are highlighted in our *Semiannual Report to Congress: October 1, 2025–March 31, 2026*. We also identify nonmonetary benefits for recommendations made after October 1, 2025, in the appendixes of this compendium, as applicable.

> We have defined three types of **nonmonetary benefits**: (1) process improvements and increased program effectiveness, (2) guidance enhancements, and (3) increased accuracy in reporting.

SECTION 1: Overview of Resolved Recommendations to the EPA

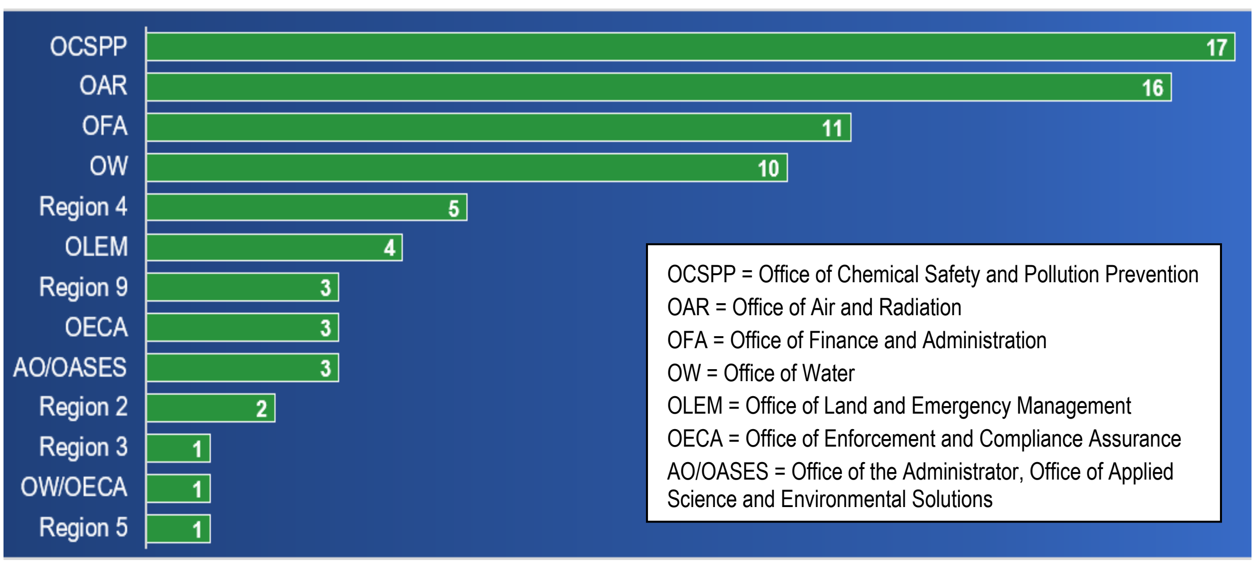
A total of 77 resolved recommendations that we issued to the EPA through September 2025 remained open as of May 31, 2026. That means the responsible office and the OIG agree on the recommendation but the agreed-to corrective actions have not been completed. Completing corrective actions on the remaining resolved recommendations could have potential cost savings of over $265.2 million. We analyzed how completing the corrective actions for these 77 recommendations would benefit the EPA. The benefits fell into the following two main categories:

- ***Human health and the environment:*** 50 recommendations.
  These recommendations aim to help the agency become more effective and efficient in producing health and environmental outcomes. For example, these recommendations encompass actions that will help the EPA more effectively and efficiently clean up or remediate sites, reduce exposure to contaminants, improve conditions for communities, improve indoor air quality, and reduce carbon dioxide emissions.

- ***Administrative and business operations:*** 27 recommendations.
  These recommendations aim to optimize the efficiency and effectiveness of the EPA's administrative and business operations processes, including its personnel, contracting, grants, and information technology functions. Improved processes will, in turn, help the EPA more effectively and efficiently achieve its mission to protect human health and the environment and prevent potential fraud, waste, and abuse.

Figure 5 displays the EPA program offices and regions that are responsible for addressing the 77 resolved recommendations. Appendix A provides a breakdown of the associated reports by responsible EPA program office or region and by type of benefit.

Figure 5: Resolved recommendations by responsible office and region



Source: OIG analysis of resolved recommendation data as of May 31, 2026. (EPA OIG image)

SECTION 2: Recommendations Taking Three Years or More to Implement

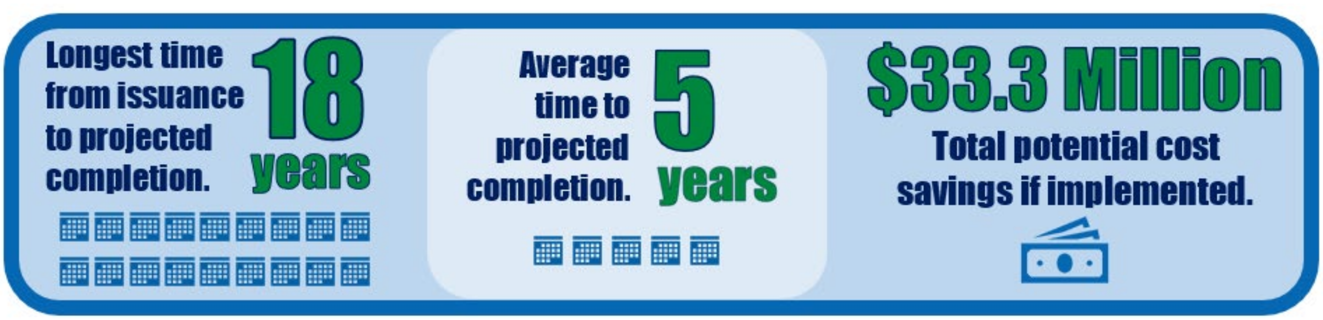
As of May 31, 2026, of the 77 resolved recommendations, 38 (49 percent) remained open after three years or were not scheduled to be implemented within three years of their issuance date. Prompt implementation of recommendations is necessary to ensure that the agency realizes their benefits. Delayed implementation, by contrast, leaves the agency more vulnerable to possible fraud, waste, and abuse and potentially unable to meet its goals in the most effective and efficient manner. In the event additional time is needed, the agency can request a revised completion date for the agreed to corrective actions. The agency had requested revised planned completion dates for 27 of the 38 recommendations (71 percent) that are or will be open after three years or more.

> For approximately **half** of the 77 resolved recommendations, the EPA will take more than three years to implement corrective action. Of those, the EPA has requested an extension to the completion date for 71 percent.

Office of Management and Budget Circular No. A-50, *Audit, Inspection, or Evaluation Follow-Up*, requires each executive agency to establish audit follow-up processes. The circular states that agencies must "ensure the prompt and proper resolution of audit, evaluation, or inspection recommendations and implementation of corrective actions." It also states that corrective actions should be implemented timely, but it does not establish a time frame for completing corrective actions. EPA Manual 2750, *Audit Manual*, requires that the agency take timely and appropriate corrective actions. It notes that the OIG will report recommendations as past due when the agency has not completed agreed-to corrective actions within one year of their original estimated completion dates.

The agency is responsible for timely completion of agreed-to corrective actions, and the OIG encourages responsible offices to do so within one year. However, the agency may determine that a corrective action will take longer than one year. Figure 6 provides an overview of the 38 recommendations across 17 reports with planned corrective actions scheduled to take three years or longer to implement. Appendix B provides details of the reports containing these 38 recommendations.

Figure 6: Overview of the 38 recommendations remaining open three years or longer



Source: OIG analysis of resolved recommendations that have been or will be open three years or more as of May 31, 2026. (EPA OIG image)

SECTION 3: Overview of Unresolved Recommendations to the EPA

Seven OIG recommendations to the EPA remained unresolved as of May 31, 2026. It is the agency's responsibility to implement corrective actions associated with agreed-upon recommendations, but if a recommendation remains unresolved, there is no agreement on either the recommendation or the corrective actions to be implemented.

Figure 7 provides an overview of the seven unresolved OIG recommendations as of May 31, 2026, delineated by the EPA office or region responsible for implementing the associated corrective actions. Appendix C provides further details on these unresolved recommendations and their associated other benefits.

Figure 7: Unresolved recommendations by program office and region

OCSPP = Office of Chemical Safety and Pollution Prevention	OFA = Office of Finance and Administration
AO = Office of the Administrator	OW = Office of Water

Source: OIG analysis of unresolved recommendations data as of May 31, 2026. (EPA OIG image)

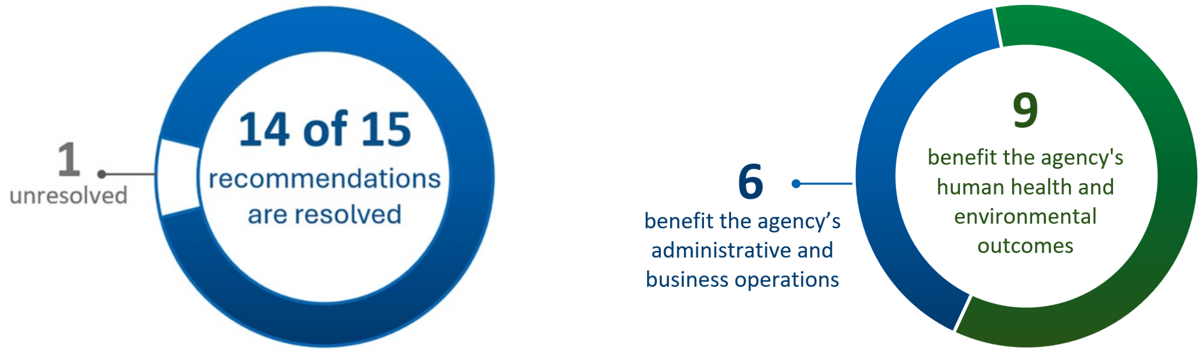
SECTION 4: Overview of High-Priority Recommendations to the EPA

In each edition of our compendium, we identify high-priority recommendations to help the agency focus on the areas that are most critical to achieving its mission. We have identified 15 high-priority open recommendations issued as of May 31, 2026, six of which remain from the 13 high-priority recommendation issued last year. If implemented, these 15 recommendations could significantly impact EPA program efficiency and effectiveness, improve the agency's ability to manage operations and programs, or result in significant potential monetary benefits. Completing corrective actions for these 15 recommendations could have potential monetary benefits of over $328.2 million.

Of this $328.2 million in potential monetary benefits, about $63.2 million has not been accounted for in earlier sections of this compendium because our analysis of resolved recommendations includes only those listed in the semiannual report. This means earlier sections of this compendium do not include resolved recommendations issued after September 30, 2025. However, to determine our high-priority recommendations, we analyzed all open recommendations through May 31, 2026.

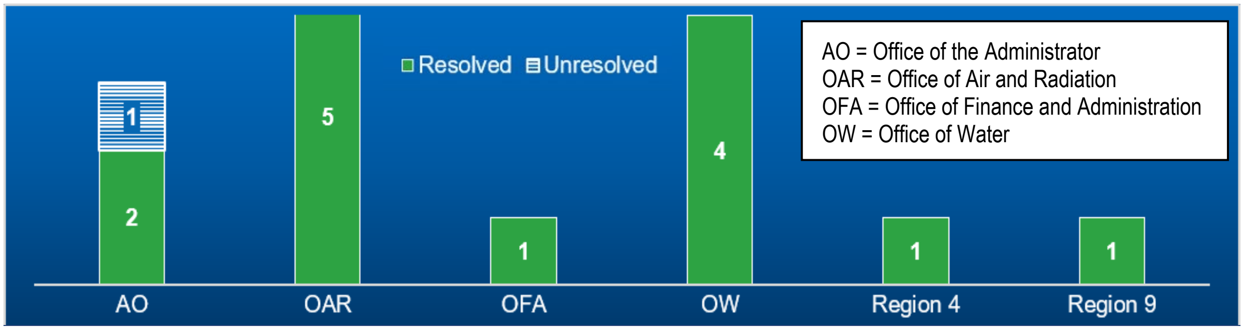
As shown in figure 8, of the 15 recommendations that we have classified as high priority, one is unresolved. Nine of the 15 high-priority recommendations would provide benefits related to the EPA's human health and environment actions, and the remaining six would provide benefits to the agency's administrative and business operations processes. As detailed in figure 9, these high-priority recommendations pertain to five EPA program offices or regions. Appendix D provides further details on these high-priority recommendations and their associated potential monetary and other benefits.

Figure 8: High-priority recommendations



Source: OIG analysis of resolved and unresolved recommendations issued as of May 31, 2026. (EPA OIG image)

Figure 9: High-priority recommendations by program office and region



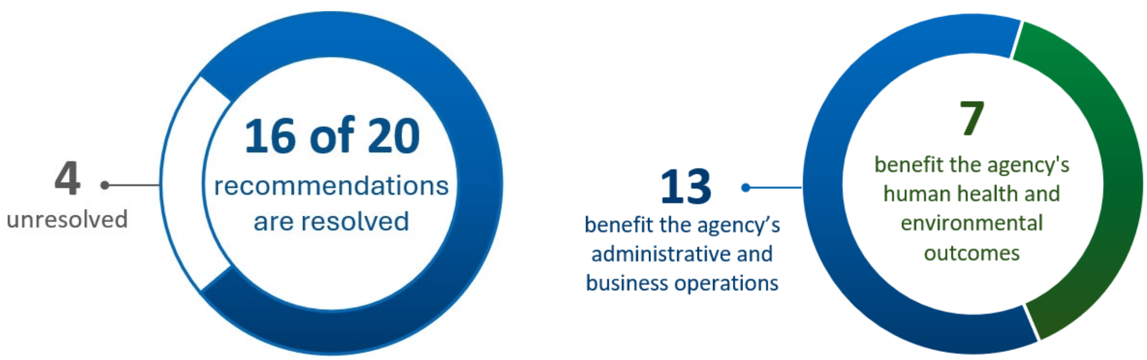
Source: OIG analysis of resolved and unresolved recommendations issued as of May 31, 2026. (EPA OIG image)

SECTION 5: Overview of Infrastructure Investment and Jobs Act Recommendations to the EPA

Through May 31, 2026, we have issued 20 recommendations in eight reports about the EPA's IIJA programs and operations that remain open. Of these 20 IIJA recommendations, 16 are resolved,[2] and four are unresolved. If implemented, these 20 IIJA recommendations would help safeguard taxpayer dollars and combat possible fraud, waste, and abuse in the EPA's programs and operations funded by IIJA appropriations. Completing corrective actions for these 20 recommendations could produce over $300.4 million in potential monetary benefits.

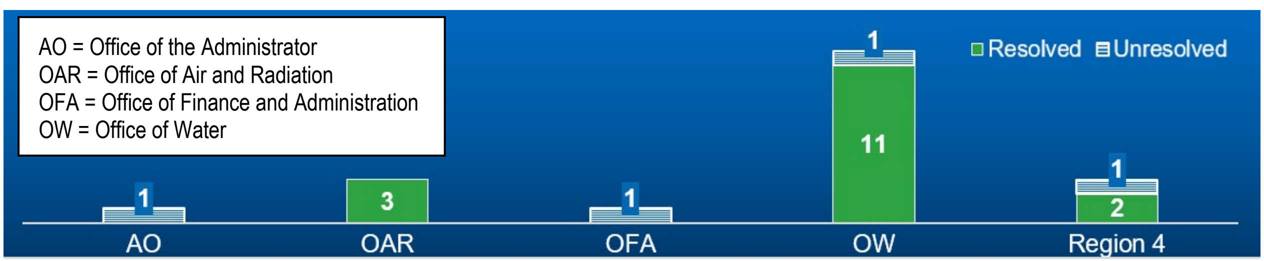
As shown in figure 10, 13 of the 20 IIJA recommendations would benefit the agency's administrative and business operations processes, and the remaining seven recommendations would benefit the EPA's human health and environmental outcomes. As detailed in figure 11, the IIJA recommendations pertain to five EPA program offices or regions. The IIJA recommendations also comprise a large portion of the unresolved and high-priority recommendations that we previously identified in this compendium. Four of the seven unresolved recommendations and seven of 15 high-priority recommendations are IIJA recommendations. In the appendixes of this compendium, IIJA reports are marked with an [IIJA].

Figure 10: IIJA recommendations



Source: OIG analysis of open IIJA recommendations issued as of May 31, 2026. (EPA OIG image)

Figure 11: IIJA recommendations by program office and region



Source: OIG analysis of resolved and unresolved IIJA recommendations issued as of May 31, 2026. (EPA OIG image)

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[2] Fourteen of the resolved IIJA recommendations were issued by September 30, 2025, and are listed in appendix 3 of the semiannual report to Congress. Two were issued after September 30, 2025, and thus are not listed in appendix 3 of the semiannual report or in appendix A of this compendium. Details about these two resolved IIJA recommendations, one of which was issued in Report No. 26-P-0026 and one in Report No. 26-P-0014, can be found in appendix D of this compendium.

Resolved Recommendations by Program Office and Region

This appendix lists the 77 recommendations included in appendix 3 of the semiannual report to Congress that remain resolved as of May 31, 2026. It breaks down the recommendations by the responsible EPA program office or region, the report they were issued in, and the type of benefit to be realized by their implementation. The potential cost savings identified in each table is any questioned costs plus any funds that could be put to better use. *Ibid.* indicates that the report citation from the previous row applies to that row as well. IIJA reports are marked with an [IIJA].

Table A-1: Office of the Administrator, Office of Applied Science and Environmental Solutions (3 recommendations)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 20-P-0173, *Further Efforts Needed to Uphold Scientific Integrity Policy at EPA*, issued May 20, 2020	Human health and the environment	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.	—
Ibid.	Human health and the environment	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.	—
Ibid.	Human health and the environment	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.	—

Table A-2: Office of Air and Radiation (16 recommendations)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 25-P-0047, *Audit of the EPA National Center for Radiation Field Operations' Preparedness*, issued August 20, 2025	Human health and the environment	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: a. The importance of the center to the EPA's operational readiness to respond to radiological incidents. 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. c. The availability, expertise, and location of response personnel with specialized radiological knowledge within the EPA. 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. e. Opportunities, such as site assessments, that exist to maximize the utility of the center's skills and expertise. f. The optimal size and staff composition of the center.	—

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Ibid.	Human health and the environment	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: 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. 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. c. A method to consistently document and track training for all employees and management. d. A succession plan. e. A plan to modernize equipment. 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. g. A review process that includes performance measures to ensure that the center is prepared to respond to a radiological emergency.	—
[IIJA] Report 24-E-0050, *The EPA Needs to Improve Internal Controls for Selecting Recipients of Clean School Bus Program Funds*, issued July 31, 2024	Administrative and business operations	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.	—
Ibid.	Administrative and business operations	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.	—
Ibid.	Administrative and business operations	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.	—
Report 23-P-0032, *The EPA Must Improve Controls and Integrate Its Information System to Manage Fraud Potential in the Renewable Fuel Standard Program*, issued September 19, 2023	Human health and the environment	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.	—
Report 23-E-0012, *The EPA's Residential Wood Heater Program Does Not Provide Reasonable Assurance that Heaters Are Properly Tested and Certified Before Reaching Consumers*, issued February 28, 2023	Human health and the environment	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.	—
Ibid.	Human health and the environment	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.	—
Ibid.	Human health and the environment	6. Establish mechanisms to promote independence between emissions testing labs and third-party certifiers.	—

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 21-P-0175, *EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance*, issued July 8, 2021	Human health and the environment	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.*	—
Ibid.	Human health and the environment	2. In consultation with the EPA regions, develop and implement an oversight plan to include: 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 periods; and include sufficient monitoring, record-keeping, and reporting requirements. b. A periodic review of a sample of synthetic-minor-source permits to occur, at a minimum, once every five years. c. Procedures to resolve any permitting deficiencies identified during the initial and periodic reviews.*	—
Ibid.	Human health and the environment	4. Revise the Agency's guidance to communicate its key expectations for synthetic-minor-source permitting to state and Air and Radiation local agencies.*	—
Ibid.	Human health and the environment	5. Identify all state, local, and tribal agencies in which Clean Air Act permit program implementation fails to adhere to the public Air and Radiation participation requirements for synthetic-minor-source permit issuance and take appropriate steps to assure the identified states adhere to the public participation requirements.*	—
Report 21-P-0129, *EPA Should Conduct New Residual Risk and Technology Reviews for Chloroprene- and Ethylene Oxide-Emitting Source Categories to Protect Human Health*, issued May 6, 2021	Human health and the environment	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 corresponding National Emission Standards for Hazardous Air Pollutants, as needed.†	—
Ibid.	Human health and the environment	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.†	—
Ibid.	Human health and the environment	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.†	—

* The Office of Air and Radiation sent a certification memorandum to the agency's chief financial officer on December 18, 2025, stating that recommendation 3 had been completed and that it did not intend to complete corrective actions for recommendations 1, 2, 4, and 5 because such actions would be "inconsistent with the current EPA Pillars and Presidential Executive Orders." We reviewed the documentation provided by the agency and agreed that the corrective actions for recommendation 3 were completed. We are in discussions with the Office of Air and Radiation about alternative corrective actions for recommendations 1, 2, 4, and 5.

† Prior communications with the Office of Air and Radiation indicated that the agency was reevaluating the corrective actions for this recommendation and will notify us by the end of fiscal year 2026 regarding any updated management decision. We will determine next steps once we have received the agency's management decision.

Table A-3: Office of Chemical Safety and Pollution Prevention (17 recommendations)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 25-E-0042, *Evaluation of the EPA's Oversight of Authorized State Lead-Based Paint Programs*, issued July 16, 2025	Administrative and business operations	1. In coordination with the assistant administrator for Enforcement and Compliance Assurance, develop guidance that: 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 protective of human health and the environment as the federal programs after initial authorization. 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. 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.	—
Ibid.	Administrative and business operations	2. 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.	—
Report 25-P-0028, *Audit of the EPA's Central Data Exchange System*, issued April 30, 2025	Administrative and business operations	2. Update the Office of Pesticide Programs' guidance to align with the current identity verification process.*	—
Report 24-E-0023, *The EPA Needs to Determine Whether Seresto Pet Collars Pose an Unreasonable Risk to Pet Health*, issued February 29, 2024	Human health and the environment	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.	—
Ibid.	Human health and the environment	3. Implement a measurable standard to determine when a pet product poses unreasonable adverse effects in pets to support the pesticide registration review decision.	—
Ibid.	Human health and the environment	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, *Good Clinical Practice*.	—
Ibid.	Human health and the environment	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.	—
Ibid.	Human health and the environment	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.	—

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 22-E-0053, *The EPA Needs to Improve the Transparency of Its Cancer-Assessment Process for Pesticides*, issued July 20, 2022	Human health and the environment	1. Issue guidance on when and how to conduct the kinetically derived maximum dose approach in cancer-risk assessments for pesticides.	—
Ibid.	Human health and the environment	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 *Final Information Quality Bulletin for Peer Review*.	—
Report 21-E-0186, *EPA's Endocrine Disruptor Screening Program Has Made Limited Progress in Assessing Pesticides*, issued July 28, 2021	Human health and the environment	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.	—
Ibid.	Human health and the environment	2. Determine whether the EPA should incorporate the Endocrine Disruptor Screening Program 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.	—
Ibid.	Human health and the environment	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.	—
Ibid.	Human health and the environment	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.	—
Report 21-E-0146, *EPA Deviated from Typical Procedures in Its 2018 Dicamba Pesticide Registration Decision*, issued May 24, 2021	Human health and the environment	3. Annually conduct and document training for all staff and senior managers and policy makers to affirm the office's commitment to the *Scientific Integrity Policy* and principles and to promote a culture of scientific integrity.†	—
Report 19-P-0195, *Pesticide Registration Fee, Vulnerability Mitigation and Database Security Controls for EPA's FIFRA and PRIA Systems Need Improvement*, issued June 21, 2019	Administrative and business operations	2. Complete the actions and milestones identified in the Office of Pesticide Programs' *PRIA Maintenance Fee Risk Assessment* document and associated plan regarding the fee payment and refund posting processes.	—
Report 18-P-0080, *EPA Needs to Evaluate the Impact of the Revised Agricultural Worker Protection Standard on Pesticide Exposure Incidents*, issued February 15, 2018	Human health and the environment	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.	—

* As of July 15, 2026, this recommendation is closed with corrective action completed.

† The Office of Chemical Safety and Pollution Prevention completed this corrective action on February 16, 2022. That was the date that the office held its first annual training on its commitments to the Scientific Integrity Policy and related principles and to promote a culture of scientific integrity. The office completed its annual training on time in 2022, 2023, and 2024, and it was delayed by one year in completing the 2025 training. The office's planned final training date was March 31, 2026. However, the office now plans to host the 2026 final annual training by December 31, 2026.

Table A-4: Office of Enforcement and Compliance Assurance (3 recommendations)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 25-E-0042, *Evaluation of the EPA's Oversight of Authorized State Lead-Based Paint Programs*, issued July 16, 2025	Administrative and business operations	3. In coordination with the assistant administrator for Chemical Safety and Pollution Prevention, develop guidance that: a. Directs regional offices to conduct the periodic adequacy evaluations required by 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. 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. 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.	—
Ibid.	Administrative and business operations	4. 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.	—
Report 24-P-0049, *The EPA Did Not Ensure that Two of the Largest Air Oversight Agencies Identified and Inspected Potentially Significant Sources of Air Pollution*, issued July 24, 2024	Human health and the environment	1. Conduct in-depth evaluations to monitor the performance of EPA regional offices' oversight of delegated agencies' implementation of the EPA's *Clean Air Act Stationary Source Compliance Monitoring Strategy*.	—

Table A-5: Office of Finance and Administration* (11 recommendations)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 25-P-0033, *Audit of the EPA's Fiscal Year 2024 Compliance with the Payment Integrity Information Act of 2019*, issued May 27, 2025	Administrative and business operations	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 the EPA as part of its review to ensure that the Sampling and Estimation Methodology Plan accurately reflects the grants program universe.	—
Ibid.	Administrative and business operations	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.	—
Ibid.	Administrative and business operations	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.	—
Report 25-P-0028, *Audit of the EPA's Central Data Exchange System*, issued April 30, 2025	Administrative and business operations	13. 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.†	—

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 21-P-0042, *EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments*, issued December 28, 2020	Administrative and business operations	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.	—
Ibid.	Administrative and business operations	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.	—
Ibid.	Administrative and business operations	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.	$11
Ibid.	Administrative and business operations	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 to perform payroll audit calculations and recover any military offsets that may be due.	$118
Ibid.	Administrative and business operations	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.	—
Ibid.	Administrative and business operations	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.	—
Ibid.	Administrative and business operations	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.	—

* 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.

† As of June 13, 2026, this recommendation is closed with corrective action completed.

Table A-6: Office of Land and Emergency Management (4 recommendations)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 24-E-0066, *The EPA Needs to Improve the Verification of Land-Use Controls at Resource Conservation and Recovery Act Corrective Action Facilities*, issued September 23, 2024	Human health and the environment	4. Provide training to help regions and authorized states input and maintain land-use control data in RCRAInfo.	—
Ibid.	Human health and the environment	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.	—
Report 22-P-0033, *Brownfields Program-Income Monitoring Deficiencies Persist Because the EPA Did Not Complete All Certified Corrective Actions*, issued March 31, 2022	Administrative and business operations	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.	—
Ibid.	Administrative and business operations	5. Expand existing guidance to include a deadline for post-closeout annual report submission.	—

Table A-7: Office of Water (10 recommendations)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
[IIJA] Report 25-P-0036, *Audit of the EPA's Water Infrastructure Set-Aside Grants to Tribes*, issued June 16, 2025	Administrative and business operations	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.	$211,652
Ibid.	Administrative and business operations	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.	—
Ibid.	Administrative and business operations	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.	—
[IIJA] Report 25-E-0016, *Evaluation of the EPA Office of Water's Guidance to State Revolving Fund Programs for Implementing the Build America, Buy America Act Requirements*, issued February 19, 2025	Human health and the environment	1. Develop and issue guidance that clarifies how to determine whether an item should be classified 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.	—
Ibid.	Human health and the environment	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.	—
Ibid.	Human health and the environment	3. Develop and issue guidance that explains how the adjustment period waiver impacts multiyear projects.*	—
Ibid.	Human health and the environment	4. Develop and issue clarifying guidance on the Build America, Buy America Act waiver request and determination process. The guidance should include job aids.*	—
[IIJA] Report 25-P-0014, *The EPA Left $20 Million Unawarded in the Sewer Overflow and Stormwater Reuse Municipal Grants Program*, issued February 10, 2025	Human health and the environment	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.	$20,238
Ibid.	Human health and the environment	2. Improve program reporting in the Sewer Overflow and Stormwater Reuse Municipal Grants Program by: a. Completing the required report to Congress. b. Populating established data storage platforms with information to facilitate reporting on the program, such as that required by Congress. 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. d. Updating the program implementation guidance to include electronic document storage requirements.	—
Report 24-E-0055, *State Program Deficiencies and Inadequate EPA Oversight of State Enforcement Contributed to the Drinking Water Crisis in Jackson, Mississippi*, issued August 12, 2024	Human health and the environment	3. Update the EPA's *Guidance Manual for Conducting Sanitary Surveys of Public Water Systems; Surface Water and Ground Water Under the Direct Influence (GWUDI) of Surface Water* (April 1999) and the EPA's *How to Conduct a Sanitary Survey of Drinking Water Systems* (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.	—

* This recommendation is complete as of July 21, 2026.

Table A-8: Office of Water and Office of Enforcement and Compliance Assurance (1 recommendation)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 24-E-0055, *State Program Deficiencies and Inadequate EPA Oversight of State Enforcement Contributed to the Drinking Water Crisis in Jackson, Mississippi*, issued August 12, 2024	Human health and the environment	7. 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.	—

Table A-9: Region 2 (2 recommendations)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 24-P-0029, *Multiple Factors Contributed to the Delay in Constructing Combined Sewer Overflow Tanks at the Gowanus Canal Superfund Site in New York City*, issued March 21, 2024	Human health and the environment	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.	—
Ibid.	Human health and the environment	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.	—

Table A-10: Region 3 (1 recommendation)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 21-P-0122, *Improved Review Processes Could Advance EPA Regions 3 and 5 Oversight of State-Issued National Pollutant Discharge Elimination System Permits*, issued April 21, 2021	Human health and the environment	1. 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.	—

Table A-11: Region 4 (5 recommendations)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
[IIJA] Report 25-E-0035, *Evaluation of the South Carolina Clean Water State Revolving Fund Program's Capacity to Manage Infrastructure Investment and Jobs Act Funding*, issued June 11, 2025	Administrative and business operations	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.	—
Report 24-E-0055, *State Program Deficiencies and Inadequate EPA Oversight of State Enforcement Contributed to the Drinking Water Crisis in Jackson, Mississippi*, issued August 12, 2024	Human health and the environment	1. 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.	—
Ibid.	Human health and the environment	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.	—

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Ibid.	Human health and the environment	6. 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.	—
[IIJA] Report 24-E-0032, *The EPA Needs to Improve Institutional Controls at the American Creosote Works Superfund Site in Pensacola, Florida, to Protect Public Health and IIJA-Funded Remediation*, issued April 15, 2024	Human health and the environment	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.	$5,400

Table A-12: Region 5 (1 recommendation)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 24-P-0043, *Great Lakes Restoration Initiative Grants Documented Most Achievements, but the EPA Could Improve Monitoring and Reporting*, issued June 3, 2024	Administrative and business operations	4. Submit the annual reports for the Great Lakes Restoration Initiative to Congress as required by the Clean Water Act.*	—

* As of June 1, 2026, this recommendation is closed with corrective action completed, according to the agency's Enterprise Audit Management System.

Table A-13: Region 9 (3 recommendations)

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands ($)
Report 24-P-0049, *The EPA Did Not Ensure that Two of the Largest Air Oversight Agencies Identified and Inspected Potentially Significant Sources of Air Pollution*, issued July 24, 2024	Human health and the environment	8. 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.	—
Ibid.	Human health and the environment	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 08-P-0196, *Making Better Use of Stringfellow Superfund Special Accounts*, issued July 9, 2008	Human health and the environment	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.	$27,800

Appendix B

Thirty-Eight Recommendations Scheduled to Take Three Years or More to Implement

This appendix provides details for the 17 reports containing 38 resolved recommendations that, as of May 31, 2026, have remained or are scheduled to remain open three years or longer. IIJA reports are marked with an [IIJA].

The EPA Did Not Ensure that Two of the Largest Air Oversight Agencies Identified and Inspected Potentially Significant Sources of Air Pollution (1 recommendation)

Report number	24-P-0049
Date issued	July 24, 2024
Summary of findings	The Clean Air Act requires delegated agencies to work with the EPA to reduce air pollution from stationary sources. From at least 2006, the EPA did not ensure that two large, delegated agencies—the Texas Commission on Environmental Quality, or TCEQ, and California's South Coast Air Quality Management District—identified a subset of synthetic-minor sources of air pollution, or SM-80s. The permit limitations on SM-80s need to be clear and enforceable because, if the limitations are not adhered to, the source may operate at major source levels and should be subject to more stringent requirements. We requested source data from the TCEQ and South Coast to determine whether there were sources of air pollution in their jurisdictions that met the EPA definition of an SM-80. The TCEQ said that it did not identify SM-80s because there are no statutory or regulatory requirements to track or report SM-80 information to the EPA. While South Coast provided a list of 109 sources that appeared to meet the EPA definition of an SM-80, South Coast said that these sources were not SM-80s and it was unaware of concrete direction from the EPA that what it called "conditionally exempt" sources should be characterized as SM-80s. We asked the EPA to verify that the sources we identified were SM-80s and, after numerous attempts, the EPA has not done so. We identified 18 sources in Texas and 109 in California that appeared to meet the EPA definition of an SM-80. Of the potential SM-80s in Texas, the TCEQ had not visited 11 of the 18 from 2017 through 2022, while South Coast had not visited 27 of the 109 potential SM-80s from 2016 through 2021. This does not meet the EPA's expectation that SM-80s are inspected every five years, pursuant to the EPA's *Clean Air Act Stationary Source Compliance Monitoring Strategy*, known as CAA CMS. In 2013, EPA Region 6 recommended that the TCEQ identify SM-80s. Region 9 did not investigate South Coast's claim that SM-80s did not exist and did not collect CAA CMS plans from South Coast from fiscal year 2008 through fiscal year 2021. The EPA Office of Enforcement and Compliance Assurance's lack of in-depth evaluations of Regions 6 and 9, lack of SM-80 requirements, and reliance on unenforceable guidance contributed to the regional offices' oversight deficiencies. Per the EPA, identifying and inspecting SM-80s is essential to focus resources on the most environmentally significant sources and ensure industry compliance; however, the EPA's lack of oversight of the TCEQ and South Coast potentially increased the public's risk of exposure to air pollution.
Responsible office	Office of Enforcement and Compliance Assurance
Recommendation open three years or more	1. Conduct in-depth evaluations to monitor the performance of EPA regional offices' oversight of delegated agencies' implementation of the EPA's *Clean Air Act Stationary Source Compliance Monitoring Strategy*.
Planned completion date	Recommendation 1: • Upon issuance: Unresolved. • Upon resolution: October 1, 2028 ***(more than four years after report issuance)***.
Report impact statement	Delegated agencies need to identify and inspect SM-80s to protect public health.

[IIJA] *The EPA Needs to Improve Institutional Controls at the American Creosote Works Superfund Site in Pensacola, Florida, to Protect Public Health and IIJA-Funded Remediation* *(1 recommendation)*

Report number	24-E-0032
Date issued	April 15, 2024
Summary of findings	The institutional controls that the EPA has established at the American Creosote Works Inc. (Pensacola Plant) Superfund site in Pensacola, Florida, related to contaminated groundwater and soil are not sufficient to prevent potential exposure to contamination. For contaminated groundwater, the institutional control that the EPA relied on did not prevent well drilling or require groundwater well plugging and abandonment. The EPA also did not plan to secure permission from private property owners to plug and abandon any wells that the EPA encountered during remediation, potentially wasting at least $1.3 million in remediation funds from the IIJA. For contaminated soil, the EPA did not implement institutional controls to prevent potential exposure to off-facility parcel contamination or to inform the wider public of the extent of contamination. Further, the EPA does not plan to implement institutional controls on these parcels after remediation to prevent the disturbance of unremediated soil, potentially wasting $5.4 million in IIJA funds allocated for the parcels' remediation. The EPA is also missing opportunities to communicate the risks associated with off-facility impacted parcels to the public using the public-facing site profile web page. "Off-facility impacted parcels" is the phrase used to refer to dioxin-contaminated soil on surrounding neighborhood parcels of land outside of the former facility's boundaries. Information included in the physical record repository and published on the site profile web page about site contamination and remedial activities, institutional controls, site boundaries, and public responsibilities is inaccurate, difficult to find and understand, or vague.
Responsible office	Region 4
Recommendation open three years or more	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.
Planned completion date	Recommendation 3: • Upon issuance: Unresolved. • Upon resolution: September 30, 2027 ***(more than three years after report issuance)***.
Report impact statement	Without strong institutional controls and effective communication, the public remains at risk of exposure to residual contamination in the groundwater and soil from the American Creosote Works Inc. (Pensacola Plant) Superfund site.
Potential cost savings	$5.4 million

Multiple Factors Contributed to the Delay in Constructing Combined Sewer Overflow Tanks at the Gowanus Canal Superfund Site in New York City *(2 recommendations)*

Report number	24-P-0029
Date issued	March 21, 2024
Summary of findings	Construction of the two combined sewer overflow, or CSO, tanks for the Gowanus Canal Superfund site is approximately six-and-a-half years behind the original schedule, based on a comparison of Region 2's estimated project timelines in the 2013 record of decision, or ROD, that detailed the selected remedy for cleaning up the site against the revised project milestones outlined in a 2021 administrative order. Multiple factors contributed to this delay: • New York City and Region 2 disagreed about important aspects of the ROD's CSO remedy, including CSO tank design and siting. They also disagreed about the estimated costs and schedule for constructing the CSO tanks. • New York City and Region 2 agreed years after the ROD was issued that the city could acquire privately owned land via eminent domain rather than siting the tanks on city-owned land, as initially recommended by Region 2. • Despite waiving its right to change the CSO tank remedy, the city spent approximately two years designing a CSO tunnel in lieu of tanks, and Region 2 spent another year evaluating and ultimately denying the CSO tunnel design. • New York City defunded design efforts for the smaller Owls Head tank for about four years and allocated those funds to the larger Red Hook tank design.

	- Region 2 required New York City to salvage building materials from existing structures at the larger CSO tank site after the city had completed a significant portion of the design work. This caused an approximate two-year delay. - Region 2 waited until 2021 to issue an administrative order that cited New York City's noncompliance with prior administrative orders and required the city to construct the CSO tanks by specific dates. The causes for the delay occurred primarily before 2021, and Region 2 told us in February 2024 that "the city's current level of performance on the [CSO] tank projects has been highly satisfactory." The past delay, however, has prolonged exposures to contaminants in the Gowanus Canal and could result in increased costs, such as the cost to redredge the canal. As of this audit, the project cost is estimated to be more than $1 billion—a more than 1,300-percent increase from Region 2's original estimate.
Responsible office	Region 2
Recommendation open three years or more	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.
Planned completion date	Recommendations 1 and 2: - Upon issuance: March 31, 2029 ***(more than five years after report issuance)***.
Report impact statement	CSO tank construction delays may increase taxpayer costs to complete the cleanup remedy at the Gowanus Canal Superfund site and prolong community exposure to contaminants.

The EPA Must Improve Controls and Integrate Its Information System to Manage Fraud Potential in the Renewable Fuel Standard Program (1 recommendation)

Report number	23-P-0032
Date issued	September 19, 2023
Summary of findings	The EPA has strengthened controls over the Renewable Fuel Standard, or RFS, program since its inception, primarily in response to several instances of companies generating and selling fraudulent Renewable Identification Numbers, or RINs. However, further controls are needed to ensure that only valid RINs are generated and sold on the RIN market. The EPA has not implemented controls to prevent a producer from entering more RINs than the producer is able to generate based on its registered capacity. The EPA also allows firms that provide RIN verification services to provide other services for producers, which may reduce the audit provider's independence. As a result, the EPA does not have reasonable assurance that the program is achieving its goals of reducing greenhouse gas emissions and expanding the nation's renewable fuels sector. We also found that the EPA's system for tracking and overseeing RIN reporting has not been integrated with other RIN-related systems, including the system used to track RIN transactions. Integration has been slowed by limited program resources, security and confidentiality concerns, and ever-expanding RFS program data needs. This lack of integration places a significant burden on staff to address information requests and has caused data-quality problems, including missing or incomplete reports, that must be addressed to improve RFS program implementation.
Responsible office	Office of Air and Radiation
Recommendation open three years or more	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.
Planned completion date	Recommendation 7: - Upon issuance: September 30, 2028 ***(more than five years after report issuance)***.
Report impact statement	The EPA can further strengthen program controls to better ensure the integrity of the RINs market and meet goals for increased use of renewable fuels.

The EPA's Residential Wood Heater Program Does Not Provide Reasonable Assurance that Heaters Are Properly Tested and Certified Before Reaching Consumers (3 recommendations)

Report number	23-E-0012
Date issued	February 28, 2023
Summary of findings	The EPA's residential wood heater program does not provide reasonable assurance that wood heaters are properly tested and certified before reaching consumers. The EPA's 2015 New Source Performance Standards for residential wood heaters is flawed, and the EPA has approved methods that lack clarity and allow too much flexibility. As a result, certification tests may not be accurate, do not reflect real-world conditions, and may result in some wood heaters being certified for sale that emit too much particulate-matter pollution. In fact, data from an EPA-approved testing lab indicate that some certified wood heaters do not meet emission standards. Although the EPA withdrew some flawed certification test methods, wood heaters certified based on those withdrawn test methods remain available for sale. Additionally, the EPA lacks internal controls to ensure that certification test reports are valid and that certification tests are conducted appropriately. As a result, test reports contained deficiencies that should have been found during the certification process. Effective internal controls would include policies, procedures, and guidance; standardized certification test report formats; and systematic compliance audit tests. State regulators told us that they cannot rely on the EPA's certifications of wood heaters and, therefore, develop their own standards and lists of approved wood heaters for sale. The EPA operates and supports changeout programs intended to replace older, dirtier wood heaters with newer, cleaner models. The EPA distributed approximately $82 million in grants for residential wood heater changeout programs from fiscal years 2015 through 2021. However, if the replacement models do not meet emission standards because of the reasons described above, millions of federal, state, and local dollars could be wasted.
Responsible office	Office of Air and Radiation
Recommendation open three years or more	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. 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. 6. Establish mechanisms to promote independence between emissions testing labs and third-party certifiers.
Planned completion date	Recommendations 4, 5, and 6: • Upon issuance: Unresolved. • Upon resolution: November 30, 2027 ***(more than four years after report issuance)***.
Report impact statement	The EPA's ineffective residential wood heater program puts human health and the environment at risk for exposure to dangerous fine-particulate-matter pollution by allowing sales of wood heaters that may not meet emission standards.

The EPA Needs to Improve the Transparency of Its Cancer-Assessment Process for Pesticides (2 recommendations)

Report number	22-E-0053
Date issued	July 20, 2022
Summary of findings	The EPA did not adhere to standard operating procedures and requirements for the 1,3-Dichloropropene, or 1,3-D, pesticide cancer-assessment process, which undermines public confidence in and the transparency of the agency's scientific approaches to prevent unreasonable impacts on human health. Specifically, the EPA used two scientific approaches, kinetically derived maximum dose and weight-of-evidence, in its cancer-assessment process for 1,3-D, even though it did not have guidance outlining how to use those approaches. The EPA also did not adhere to docketing and transparency requirements to provide the public and stakeholders with information that may have influenced the EPA's cancer-assessment decision. Further, the EPA did not follow its literature-search procedures and neglected to document its review of all health effects data that may have impacted the results of the 1,3-D draft human health risk assessment, which is informed by the cancer assessment. The EPA's Cancer Risk Assessment Committee did not adhere to the EPA's *Peer Review Handbook* and the Office of Management and Budget's guidance on peer review in the areas of composition, independence, and expertise. These deficiencies undermined the scientific credibility of the 1,3-D cancer assessment, which led to questioning by multiple stakeholders. An external peer review would have improved the credibility of the 1,3-D cancer assessment.
Responsible office	Office of Chemical Safety and Pollution Prevention
Recommendation open three years or more	1. Issue guidance on when and how to conduct the kinetically derived maximum dose approach in cancer-risk assessments for pesticides. 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 *Final Information Quality Bulletin for Peer Review*.
Planned completion date	Recommendation 1: • Upon issuance: Unresolved. • Upon resolution: June 30, 2024. • Revised: July 15, 2025; December 31, 2025; June 30, 2026; and December 31, 2026 ***(more than four years after report issuance)***. Recommendation 9: • Upon issuance: June 30, 2024. • Revised: December 31, 2024; January 15, 2025; December 31, 2025; March 31, 2026; and September 30, 2026 ***(more than four years after report issuance)***.
Report impact statement	Deficiencies and a lack of transparency in the 1,3-D pesticide cancer-assessment process have undermined scientific credibility and public confidence.

Brownfields Program-Income Monitoring Deficiencies Persist Because the EPA Did Not Complete All Certified Corrective Actions (2 recommendations)

Report number	22-P-0033
Date issued	March 31, 2022
Summary of findings	EPA Regions 1 and 10 effectively completed all corrective actions for their six recommendations in OIG Report No. 17-P-0368, *Improved Management of the Brownfields Revolving Loan Fund Program Is Required to Maximize Cleanups*. Of the 17 recommendations addressed to the Office of Land and Emergency Management, the Office of Brownfields and Land Revitalization did not fully complete the agreed-to corrective actions for five, despite certifying that those actions were completed, and program-income monitoring deficiencies persist. Corrective actions for three of those five recommendations were not completed because the agency had not determined an appropriate level of program-income tracking and oversight. Corrective actions for the two other recommendations were not completed because the EPA's guidance did not include program-income tracking and post-closeout reporting. Office of Management and Budget and EPA policies require the agency to take corrective actions promptly. As a result, the EPA continues to lack current, accurate, and complete data necessary for effective post-closeout monitoring of program income. Without such data, the Office of Brownfields and Land Revitalization is unable to determine whether an estimated $46.6 million of program income under closed cooperative agreements was used timely and for the purposes authorized under the closeout agreements as required by federal regulation or whether actions are needed to address noncompliance with closeout agreement terms and conditions.
Responsible office	Office of Land and Emergency Management
Recommendation open three years or more	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. 5. Expand existing guidance to include a deadline for post-closeout annual report submission.
Planned completion date	Recommendations 1 and 5: • Upon issuance: Unresolved. • Upon resolution: September 30, 2027 ***(more than five years after report issuance)***.
Report impact statement	The Office of Brownfields and Land Revitalization did not complete all certified corrective actions and still lacks the current and accurate information needed to monitor an estimated $46.6 million of program income.

EPA's Endocrine Disruptor Screening Program Has Made Limited Progress in Assessing Pesticides (4 recommendations)

Report number	21-E-0186
Date issued	July 28, 2021
Summary of findings	Twenty-four years after the Food Quality Protection Act of 1996 amendments were passed, the Office of Chemical Safety and Pollution Prevention has not implemented section 408(p)(3)(A) of the Federal Food, Drug, and Cosmetic Act to test all pesticide chemicals for endocrine-disruption activity. In addition, the Office of Chemical Safety and Pollution Prevention's Office of Pesticide Programs recommended in 2015 that 17 pesticides needed additional testing for endocrine disruption in wildlife in order to provide the data needed to conduct an ecological risk assessment. However, that recommendation has not been implemented. Endocrine Disruptor Screening Program, or EDSP, testing delays are inconsistent with the Federal Food, Drug, and Cosmetic Act, which directs the EPA to take appropriate action to protect public health if a substance is found to influence the human endocrine system. We also found that the EPA does not have controls in place to effectively implement the EDSP, such as strategic guidance documents or performance measures. Additionally, the EDSP has not conducted annual internal program reviews to monitor or assess progress in fulfilling regulatory requirements. The EDSP has also not effectively

	communicated with internal and external stakeholders. Moreover, previous Office of Chemical Safety and Pollution Prevention leadership provided acceptable corrective actions to meet the recommendations in a 2011 OIG report regarding the EDSP. However, the office failed to implement those corrective actions beyond an initial period of compliance with them. Lastly, some EPA staff indicated that they were instructed to function as if the EDSP was eliminated from the EPA's budget. Because the EDSP has not had effective internal controls in place since 2015, the agency cannot have reasonable assurance that the program will accomplish its objectives and its resources will be allocated efficiently and effectively. Moreover, an established system of management controls would provide mechanisms for consistent program operations.
Responsible office	Office of Chemical Safety and Pollution Prevention
Recommendation open three years or more	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. 2. Determine whether the EPA should incorporate the Endocrine Disruptor Screening Program 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. 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. 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.
Planned completion date	Recommendation 1: • Upon issuance: September 30, 2025. • Revised: December 31, 2025, and December 31, 2026 ***(more than five years after report issuance)***. Recommendation 2: • Upon issuance: September 30, 2024. • Revised: January 15, 2025, December 31, 2025; March 31, 2026; June 30, 2026; and December 31, 2026 ***(more than five years after report issuance)***. Recommendation 3: • Upon issuance: September 30, 2024. • Revised: July 15, 2026, and September 30, 2026 ***(more than five years after report issuance)***. Recommendation 4: • Upon issuance: December 31, 2023. • Revised: December 31, 2025; March 31, 2026; June 30, 2026; and December 31, 2026 ***(more than five years after report issuance)***.
Report impact statement	Without the required testing and an effective system of internal controls, the EPA cannot make measurable progress toward complying with statutory requirements or safeguarding human health and the environment against risks from endocrine-disrupting chemicals.

EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance (4 recommendations)

Report number	21-P-0175
Date issued	July 8, 2021
Summary of findings	While the EPA oversees state and local compliance monitoring for synthetic-minor-source permits, the EPA conducts only limited oversight of the permits themselves. The EPA has issued guidance to state and local agencies to develop enforceable permit limitations in synthetic-minor-source permits, but the EPA does not review permits to ensure the agencies meet this guidance. We reviewed 16 natural gas extraction industry synthetic-minor-source permits from Colorado and Oklahoma and found that many of the permit limitations did not adhere to the EPA's guidance. For example, in those permits, we found that 102 of 529 permit limits did not have sufficient information within the permits or their supporting documentation to determine whether the limits were technically accurate. We also found that 26 limits did not specify the method for assessing compliance. In addition, 55 limits did not have sufficient monitoring requirements to determine whether the facility's assumed pollution reduction from pollution control devices was being achieved. This could result in a synthetic-minor facility emitting pollutants at or above major source levels without being detected. In addition, we found that the EPA had not communicated several key expectations for synthetic minor-source permitting to state and local agencies via guidance. Further, Oklahoma does not allow the public to participate in its permitting process for certain synthetic-minor-source permits, as required by EPA regulations. EPA staff said this may be the case in other states as well.
Responsible office	Office of Air and Radiation

Recommendation open three years or more	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. 2. In consultation with the EPA regions, develop and implement an oversight plan to include: 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 periods, and include sufficient monitoring, record-keeping, and reporting requirements. b) A periodic review of a sample of synthetic-minor-source permits to occur, at a minimum, once every five years. c) Procedures to resolve any permitting deficiencies identified during the initial and periodic reviews. 4. Revise the Agency's guidance to communicate its key expectations for synthetic-minor-source permitting to state and local agencies. 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.
Planned completion date	Recommendation 1: • Upon issuance: October 31, 2023. • Revised: October 31, 2024, and December 31, 2025* ***(more than four years after report issuance)***. Recommendation 2: • Upon issuance: October 31, 2024. • Revised: October 31, 2025, and December 31, 2026* ***(more than five years after report issuance)***. Recommendation 4: • Upon issuance: October 31, 2024. • Revised: December 31, 2026* ***(more than five years after report issuance)***. Recommendation 5: • Upon issuance: December 31, 2023. • Revised: October 31, 2024, and December 31, 2025* ***(more than four years after report issuance)***.
Report impact statement	Without clear and enforceable limitations in synthetic-minor-source permits, facilities may emit excess pollution that would otherwise subject them to the more stringent requirements of the Clean Air Act major-source permitting programs.

* The Office of Air and Radiation sent a certification memorandum to the agency's chief financial officer on December 18, 2025, stating that recommendation 3 had been completed and that it did not intend to complete corrective actions for recommendations 1, 2, 4, and 5 because such actions would be "inconsistent with the current EPA Pillars and Presidential Executive Orders." We reviewed the documentation provided by the agency and agreed that the corrective actions for recommendation 3 were completed. We are in discussions with the Office of Air and Radiation about alternative corrective actions for recommendations 1, 2, 4, and 5.

EPA Deviated from Typical Procedures in Its 2018 Dicamba Pesticide Registration Decision (1 recommendation)

Report number	21-E-0146
Date issued	May 24, 2021
Summary of findings	The EPA's *Scientific Integrity Policy* affirms that the agency's ability to pursue its mission to protect human health and the environment depends upon the integrity of the science on which the EPA relies. Per the policy, the EPA's scientists and managers are expected 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. Additionally, federal and EPA requirements include documenting the formulation and execution of policies and decisions. For pesticide registration decisions, the Office of Chemical Safety and Pollution Prevention's Office of Pesticide Programs must review registrations and document its decisions. We found that the EPA's 2018 decision to extend registrations for three dicamba pesticide products varied from typical operating procedures. Namely, the EPA did not conduct the required internal peer reviews of scientific documents created to support the dicamba decision. While division-level management review is part of the typical operating procedure, interviewees said that senior leaders in the Office of Chemical Safety and Pollution Prevention's immediate office were more involved in the dicamba decision than in other pesticide registration decisions. This led to senior-level changes to or omissions from scientific documents. For instance, these documents excluded some conclusions initially assessed by staff scientists to address stakeholder risks. We also found that staff felt constrained or muted in sharing their concerns on the dicamba registrations. The EPA's actions on the dicamba registrations left the decision legally vulnerable, resulting in the Ninth Circuit Court of Appeals vacating the 2018 registrations for violating the Federal Insecticide, Fungicide, and Rodenticide Act, or FIFRA, by substantially understating some risks and failing to acknowledge others entirely.
Responsible office	Office of Chemical Safety and Pollution Prevention

Recommendation open three years or more	3. Annually conduct and document training for all staff and senior managers and policy makers to affirm the office's commitment to the *Scientific Integrity Policy* and principles and to promote a culture of scientific integrity.
Planned completion date	Recommendation 3: • Upon issuance: March 31, 2022. • Revised: March 31, 2026,* and December 31, 2026 ***(more than five years after report issuance)***.
Report impact statement	The EPA needs to document and follow established procedures to ensure scientifically sound decisions regarding pesticides. The EPA's actions on the dicamba registrations left the decision legally vulnerable, resulting in the Ninth Circuit Court of Appeals vacating the 2018 registrations for violating FIFRA by substantially understating some risks and failing to acknowledge others entirely.

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

EPA Should Conduct New Residual Risk and Technology Reviews for Chloroprene- and Ethylene Oxide-Emitting Source Categories to Protect Human Health *(3 recommendations)*

Report number	21-P-0129
Date issued	May 6, 2021
Summary of findings	Results from the EPA's modeling and monitoring efforts indicate that people in some areas of the country may be exposed to unacceptable health risks from chloroprene and ethylene oxide emissions. Despite the EPA classifying chloroprene as a likely human carcinogen in 2010 and ethylene oxide as a carcinogen in 2016, the EPA has not conducted new residual risk and technology reviews, or RTRs, for most types of industrial sources, referred to as source categories, that emit chloroprene or ethylene oxide. The EPA should take the following steps to ensure its RTR process sufficiently identifies and addresses these emissions: • Conduct new residual risk reviews for four major-source categories that emit chloroprene or ethylene oxide using new risk values for these pollutants. • Conduct a residual risk review for the hospital sterilizers area source category using the new risk value for ethylene oxide. • Conduct overdue technology reviews for four source categories. • Develop new National Emission Standards for Hazardous Air Pollutants for chemical plant area sources that emit ethylene oxide. • Develop a process to initiate timely reviews of existing and uncontrolled emission sources when new or updated risk information becomes available. New RTRs should be conducted because the EPA issued new risk values for chloroprene and ethylene oxide in 2010 and 2016, respectively, to reflect their potent carcinogenicity, as found in newer scientific evidence. The EPA should exercise its discretionary authority to conduct new residual risk reviews under the Clean Air Act whenever new data or information indicates that an air pollutant is more toxic than previously determined. Use of such discretionary authority is consistent with the agency's position stated in its April 2006 commercial sterilizer RTR rule.
Responsible office	Office of Air and Radiation
Recommendation open three years or more	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 corresponding National Emission Standards for Hazardous Air Pollutants, as needed. 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. 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.
Planned completion date	Recommendation 2: • Upon issuance: Unresolved. • Upon resolution: September 30, 2024. • Revised: December 31, 2025, and October 16, 2026* ***(more than five years after report issuance)***.

	Recommendation 3: • Upon issuance: Unresolved. • Upon resolution: September 30, 2028* ***(more than seven years after report issuance)***. Recommendation 4: • Upon issuance: September 30, 2024. • Upon resolution: December 31, 2025. • Revised: October 16, 2026* ***(more than five years after report issuance)***.
Report impact statement	The EPA should conduct new RTRs for chloroprene- and ethylene oxide-emitting source categories to address elevated individual lifetime cancer risks impacting over 464,000 people, as found in a modeling tool, and to achieve environmental justice.

* Prior communications with the Office of Air and Radiation indicated that the agency was reevaluating the corrective actions for this recommendation and will notify us by the end of fiscal year 2026 regarding any updated management decision. We will determine next steps once we have received the agency's management decision.

Improved Review Processes Could Advance EPA Regions 3 and 5 Oversight of State-Issued National Pollutant Discharge Elimination System Permits (1 recommendation)

Report number	21-P-0122
Date issued	April 21, 2021
Summary of findings	In Regions 3 and 5, the EPA did not follow all relevant Clean Water Act and National Pollutant Discharge Elimination System, or NPDES, regulations and guidelines while reviewing permits. Region 3 did not adequately perform its oversight responsibilities to ensure that NPDES permits issued by the State of West Virginia meet Clean Water Act and NPDES regulatory requirements. Specifically, West Virginia reissued 286 NPDES mining permits to reflect revisions made to its water quality regulations in 2015, but it is unclear whether Region 3 took steps to verify that the Clean Water Act anti-backsliding provisions were met. In addition, Region 3 experienced permit review delays, and states within the region issued permits without addressing the EPA's comments. Region 5 did not address all Clean Water Act and NPDES regulations during its review of a draft NPDES permit for a mine and processing facilities to be built by PolyMet Mining Inc. along the St. Louis River in northeastern Minnesota. Despite its concerns about the NPDES permit, Region 5 did not provide written comments to Minnesota, contrary to the region's standard operating procedures and per common EPA practice. In addition, Region 5 repeatedly declined to make a formal determination under Clean Water Act section 401(a)(2) regarding whether discharges from the PolyMet NorthMet project may impact the quality of waters within the jurisdiction of the Fond du Lac Band of Lake Superior Chippewa, whose tribal lands are 125 miles downstream from the site of the PolyMet NorthMet project. The tribe was, therefore, unable to avail itself of the NPDES permit objection process set forth in Clean Water Act section 401(a)(2).
Responsible office	Region 3
Recommendation open three years or more	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.
Planned completion date	Recommendation 2: • Upon issuance: Unresolved. • Upon resolution: December 31, 2022.* • Revised: January 31, 2025; March 31, 2025; September 30, 2025; and May 31, 2026 ***(more than five years after report issuance)***.
Report impact statement	Improved EPA oversight could ensure that state NPDES programs are protecting human health and the environment.

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

[EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments](#) *(7 recommendations)*

Report number	21-P-0042
Date issued	December 28, 2020
Summary of findings	The EPA has not fully complied with federal laws related to military leave, reservist differential, and military offset. This occurred because agency management did not establish effective internal controls to implement these laws. The EPA instead relied on reservists, their supervisors, and the agency's federal payroll provider to comply with federal requirements. The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* and the Office of Management and Budget's Circular No. A-123 state that management is responsible for complying with applicable federal laws and regulations, as well as for designing, implementing, and monitoring internal controls to achieve its objectives. When effective and systematic internal controls are in place, compliance with laws and regulations becomes more likely. EPA management's lack of internal controls to effectively implement federal laws resulted in potential overpayments or underpayments to EPA reservists. Based on the transactions we reviewed, the agency had a 75 percent error rate, with 36 of the 48 reservists we tested in noncompliance with military leave requirements. These errors resulted in about $129,000 in potential improper payments.
Responsible office	Office of Finance and Administration
Recommendation open three years or more	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. 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. 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. 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 to perform payroll audit calculations and recover any military offsets that may be due. 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. 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. 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.
Planned completion date	Recommendation 3: • Upon issuance: June 30, 2022. • Revised: July 29, 2022; June 3, 2027; October 1, 2024; July 31, 2025; October 31, 2025; January 30, 2026; and December 31, 2026 ***(more than six years after report issuance)***. Recommendation 4: • Upon issuance: September 30, 2021. • Revised: March 31, 2022; July 29, 2022; September 3, 2026; and October 1, 2026 ***(more than five years after report issuance)***. Recommendations 5 and 6: • Upon issuance: August 31, 2021. • Revised: December 15, 2021; December 30, 2022; August 31, 2026; and November 30, 2026 ***(more than five years after report issuance)***. Recommendation 7: • Upon issuance: February 28, 2022. • Revised: September 30, 2022; December 31, 2026; and April 1, 2027 ***(more than six years after report issuance)***.

	Recommendation 8: • Upon issuance: February 28, 2022. • Revised: December 30, 2022; February 28, 2027; and May 31, 2027 ***(more than six years after report issuance)***. Recommendation 9: • Upon issuance: December 1, 2021. • Revised: December 1, 2022; December 1, 2024; and December 1, 2027 ***(more than six years after report issuance)***.
Report impact statement	The EPA paid 124 reservists about $1.4 million in military leave pay from January 2017 through June 2019. We identified potential improper payments of $129,000 related to 104 of the 1,628 payroll transactions that we audited.
Potential cost savings	$129,000

Further Efforts Needed to Uphold Scientific Integrity Policy at EPA *(3 recommendations)*

Report number	20-P-0173
Date issued	May 20, 2020
Summary of findings	The results of our 2018 agencywide survey on scientific integrity—which received 4,320 responses, representing a 23.5 percent response rate—showed that 3,987 respondents were aware of or had some familiarity with the *Scientific Integrity Policy*. Among those respondents with a basis to judge, the majority (56 percent; 1,025 of 1,842) were satisfied with the overall implementation of the EPA's *Scientific Integrity Policy*. The survey also revealed some concerns with specific aspects of scientific integrity at the EPA, including dissatisfaction with the EPA's culture of scientific integrity (59 percent; 1,425 of 2,402) and the release of scientific information to the public (57 percent; 1,049 of 1,842). While our 2018 survey results provide only a snapshot in time, comparing them with the EPA's 2016 scientific integrity survey suggests areas that have improved and areas in need of improvement. Our 2018 survey results demonstrate higher levels of awareness of the *Scientific Integrity Policy* and how to report a potential scientific integrity violation. However, our survey revealed lower measures of perceived leadership support of scientific integrity and of satisfaction with the review and clearance of scientific documents. Also, while the Scientific Integrity Committee, including the scientific integrity official, implemented many policy requirements and identified actions to improve scientific integrity at the EPA, we found that procedures to address potential violations were not finalized, mandatory training was not tracked, annual reporting was not timely, and the release of scientific products was not supported by a centralized clearance system. With improvements in these areas, the Scientific Integrity Committee could more consistently implement the *Scientific Integrity Policy* across the EPA.
Responsible office	Office of the Administrator, Office of Applied Science and Environmental Solutions
Recommendation open three years or more	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. 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. 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.
Planned completion date	Recommendation 6: • Upon issuance: June 30, 2022. • Revised: June 30, 2024, and June 30, 2026* ***(more than six years after report issuance)***. Recommendation 7: • Upon issuance: September 30, 2020. • Revised: April 30, 2022; June 30, 2022; March 31, 2023; June 30, 2024; and June 30, 2026* ***(more than six years after report issuance)***. Recommendation 8: • Upon issuance: June 30, 2021. • Revised: June 30, 2022; March 31, 2023; June 30, 2024; and June 30, 2026* ***(more than six years after report issuance)***.
Report impact statement	Improving implementation of the *Scientific Integrity Policy* will enable the EPA to more effectively carry out its mission to protect human health and the environment.

* Agency updates to corrective actions are in progress for this recommendation.

Pesticide Registration Fee, Vulnerability Mitigation and Database Security Controls for EPA's FIFRA and PRIA Systems Need Improvement ***(1 recommendation)***

Report number	19-P-0195
Date issued	June 21, 2019
Summary of findings	The EPA has adequate controls over the posting of FIFRA and Pesticide Registration Improvement Act, or PRIA, financial transactions in the agency's accounting system, Compass Financials. However, the EPA's FIFRA and PRIA systems have internal control deficiencies relating to the fee registration process, system vulnerability mitigation, and database security. We tested controls in these areas to verify their compliance with federal standards and guidance, as well as with EPA policies and procedures. We noted the following conditions: • There were inconsistencies and errors related to transactions in the FIFRA and PRIA fee data posted between the Office of Pesticide Programs' pesticide registration system and Compass Financials. • Twenty of the 29 high-level vulnerabilities identified by the agency in 2015 and 2016 remained uncorrected after the allotted remediation time frame. In addition, we tested 10 of the 20 uncorrected vulnerabilities and found that required plans of action and milestones for remediation were not created for any of them. The Office of Pesticide Programs needs to improve the security for one of the FIFRA and PRIA databases, including password controls, timely installation of security updates, and restriction of administrative privileges.
Responsible office	Office of Chemical Safety and Pollution Prevention
Recommendation open three years or more	2. Complete the actions and milestones identified in the Office of Pesticide Programs' *PRIA Maintenance Fee Risk Assessment* document and associated plan regarding the fee payment and refund posting processes.
Planned completion date	Recommendation 2: • Upon issuance: December 31, 2020. • Revised: December 31, 2022; June 30, 2023; January 31, 2024; December 31, 2025; March 31, 2026; and June 30, 2026 ***(more than seven years after report issuance)***.
Report impact statement	Proper vulnerability testing, fee registration, and database controls are essential to the security of the EPA's FIFRA and PRIA systems.

EPA Needs to Evaluate the Impact of the Revised Agricultural Worker Protection Standard on Pesticide Exposure Incidents ***(1 recommendation)***

Report number	18-P-0080
Date issued	February 15, 2018
Summary of findings	The EPA had policies and procedures in place to implement the revised Agricultural Worker Protection Standard, or WPS. Further, the agency provided training to regional staff, state inspectors, and program leads. However, we found that management controls to implement the revised WPS were not fully adequate as of January 2, 2017, when compliance with most of the revised rule was required. Essential training and implementation materials were not available by January 2, 2017. In addition, two key documents—the *WPS Inspection Manual* and the *How to Comply* manual—were not available when the EPA conducted the majority of its training and outreach activities for states and tribes in 2016. As a result, many state officials said that they did not have the time, tools, or resources to successfully implement the revised WPS by the January 2, 2017, compliance date. The EPA granted a state agricultural association's petition to delay the compliance date until the necessary training resources and educational materials were made available to state agencies responsible for implementing the WPS. However, in a December 21, 2017, Federal Register notice, the EPA rescinded its plan to delay compliance dates. The agency announced that compliance dates in the revised WPS published on November 2, 2015, remain in effect and that the agency does not intend to extend them. The EPA also announced plans to revise certain WPS requirements. The EPA does not have the ability to collect agricultural pesticide exposure incident data to measure the impact of the revised WPS rule among target populations. The agency relies on information assessed during pesticide reevaluations and from voluntary reporting databases. The EPA is working on improving its Incident Data System, but the agency stated that the improvements will not enable the collection of additional occupational exposure data.
Responsible office	Office of Chemical Safety and Pollution Prevention
Recommendation open three years or more	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.

Planned completion date	Recommendation 1: • Upon issuance: Unresolved. • Upon resolution: December 31, 2022. • Revised: December 31, 2023; June 28, 2024; January 15, 2025; July 15, 2025; December 31, 2025, March 31, 2026; June 30, 2026; and December 31, 2026 ***(more than eight years after report issuance)***.
Report impact statement	Over two million agricultural workers and pesticide handlers are protected by the WPS. Revisions to the standard are intended to reduce exposure to pesticides and provide enhanced protection to agricultural workers, pesticide handlers, and their families.

Making Better Use of Stringfellow Superfund Special Accounts (1 recommendation)

Report number	08-P-0196
Date issued	July 9, 2008
Summary of findings	The Stringfellow special accounts had a balance of approximately $117.8 million as of June 11, 2008. The $70 million remaining in the accounts are to cover potential EPA cleanup costs if the responsible party—that is, California—is unable to pay. That leaves up to $47.8 million that can be transferred to the EPA Hazardous Substance Superfund Trust Fund.
Responsible office	Region 9
Recommendation open three years or more	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.
Planned completion date	Recommendation 2: • Upon issuance: December 31, 2012. • Revised: September 30, 2023, and September 30, 2026 ***(more than 18 years after report issuance)***.
Report impact statement	The EPA could reallocate some portion of its other Trust Fund dollars to other priority sites or needs. Alternatively, if funds are transferred to the Trust Fund, there are numerous Superfund requirements and priorities elsewhere in the United States that could be addressed by putting the approximately $27.8 million of idle funds to better use.
Potential cost savings	$27.8 million

Seven Unresolved Recommendations

This appendix details seven unresolved EPA recommendations across six reports as of May 31, 2026, including summaries of OIG findings, the responsible office, the benefit type to be gained from the agency's implementation, any associated nonmonetary benefits, and resolution progress toward agreement. We began tracking nonmonetary benefits for reports issued on or after October 1, 2025, so not all reports listed below have associated nonmonetary benefits. IIJA reports are marked with an [IIJA].

[IIJA] *Evaluation of the Use of Infrastructure Investment and Jobs Act Funds for Drinking Water Security Projects* (1 recommendation)

Report number	26-E-0029
Date issued	May 5, 2026
Summary of findings	The EPA has opportunities to improve its oversight of physical or cyber resilience projects. Such oversight would help the agency meet and track strategic goals and requirements to safeguard water and wastewater critical infrastructure. Projects that intend to improve physical security or cybersecurity cannot be identified unless a state includes relevant information about the project in its intended use plan, or IUP, or in Office of Water State Revolving Fund, or OWSRF, database reporting. We analyzed the IUPs that states used to apply for Drinking Water State Revolving Fund IIJA general supplemental capitalization grants in fiscal years 2022 and 2023 for descriptions of efforts to foster water system resilience to physical and cyber threats. Specifically, we searched for keywords that we expected to see in such descriptions. While the agency did not require states to include these keywords in their IUPs, if a state described efforts to foster water system resilience in an IUP using expected keywords, then that could indicate the state's intention to use the IIJA funds for projects that improve physical and cyber safeguards. In the analyzed IUPs, we identified projects and efforts to improve resilience to physical and cyber threats and hazards. While we found descriptions of such projects and efforts, we could not identify the total amount of IIJA funds intended for these purposes because the EPA does not require states to include this information in their IUPs. Moreover, states generally did not describe resiliency efforts in the OWSRF database project descriptions. From our review of the IUPs and OWSRF database project descriptions, we could not determine whether resilience efforts are occurring but are not being described using the expected keywords or whether they are not occurring and thus not described at all. Ultimately, the IUPs and OWSRF database project descriptions that do not describe, using expected keywords, states' efforts to foster water system resilience to physical and cyber threats indicate that the $3.8 billion in IIJA funds allocated in fiscal years 2022 and 2023 may not be prioritized for resilience improvements.
Responsible office	Office of Water
Unresolved recommendations	1. Adopt a method for tracking Infrastructure Investment and Jobs Act-funded Drinking Water State Revolving Fund projects that intend to improve physical and cyber resilience against threats to water critical infrastructure. Doing so could provide the Agency with an oversight tool to help meet and track strategic goals and requirements as the sector risk management agency.
Nonmonetary benefits	Recommendation 1: increased accuracy in reporting
Resolution progress	We made two recommendations to the assistant administrator for Water. We found that the agency's corrective action partially met the intent of recommendation 1, so the recommendation was considered unresolved.*
Benefit type to the agency	Administrative and business operations
Report impact statement	Without investments in resilience-related projects, U.S. water systems remain at risk from physical and cyber threats and hazards.

* The agency sent us a response concerning recommendation 1 on June 23, 2026. We reviewed the response and issued a memorandum to the agency on July 21, 2026, agreeing that the planned corrective actions met the intent of the recommendation. The recommendation is now resolved with corrective actions pending.

[IIJA] *Audit of EPA's Grants Workforce Planning* (2 recommendations)

Report number	26-P-0017
Date issued	March 11, 2026
Summary of findings	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. From 2018 through May 2025, the EPA's supplemental appropriations increased the number and value of grants that the agency manages by about 56 percent and 338 percent, respectively. While the EPA conducted agencywide workforce planning in accordance with federal requirements, it did not conduct specific grants workforce planning. Different program offices and regions across the EPA manage the workforce planning process, including hiring and staffing, in a decentralized manner. Furthermore, the workload benchmarks that the EPA uses to gauge workloads for grant specialists and project officers—the grants workforce—may be outdated. The number of grants managed by the grants workforce varied from 2018 through 2025, with grant specialists in several regions frequently above their 60-grant benchmark and project officers in all program offices and regions consistently within their three- to 19-grant benchmark. These established benchmarks are based on a 2005 study, but federal requirements for grants management have changed since then to focus on enhanced results-oriented accountability for grants and to clarify requirements for agencies and recipients. In addition, the agency's workload analyses may not comprehensively reflect the duties of the grants workforce. For example, the workload analyses do not account for the work performed prior to the grant being awarded or for the work required to close out grants. Finally, there is no formally documented process for conducting and communicating the results of these 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 the workload analyses, and perform an updated benchmark study for the grants workforce.
Responsible office	Office of the Administrator (recommendation 1) and Office of Finance and Administration (recommendation 2)
Unresolved recommendations	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. 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.
Nonmonetary benefits	Recommendation 1: process improvements and increased program effectiveness Recommendation 2: increased accuracy in reporting
Resolution progress	We made four recommendations to the EPA. In the final report, the agency agreed to implement corrective actions that met the intent of recommendations 3 and 4. Corrective actions for recommendations 3 and 4 have been completed. The agency provided us with a memorandum on April 21, 2026, with proposed corrective actions and estimated completion dates for recommendations 1 and 2.*
Benefit type to the agency	Administrative and business operations
Report impact statement	Without workforce planning for the EPA's grants workforce, the agency risks mismanaging annual and supplemental appropriations and not complying with grants management requirements, which in turn leaves the EPA's grants-based programs vulnerable to fraud, waste, and abuse and imperils the agency's mission.

* In a July 10, 2026, response memorandum, we agreed that the planned corrective actions for recommendation 2 met the intent of the recommendation, so recommendation 2 is now considered resolved. However, we did not agree with the planned corrective actions for recommendation 1, which is still considered unresolved with resolution efforts in progress.

[IIJA] *Evaluation of the South Carolina Clean Water State Revolving Fund Program's Capacity to Manage Infrastructure Investment and Jobs Act Funding* (1 recommendation)

Report number	25-E-0035
Date issued	June 11, 2025
Summary of findings	South Carolina's Clean Water State Revolving Fund, or CWSRF, program sufficiently meets two of the four dimensions of capacity: financial and organizational. The state has demonstrated that it has the financial resources to sustain and implement its CWSRF program. Also, South Carolina has made organizational changes to improve its capacity to use its CWSRF IIJA funding. For example, it created an outreach coordinator position to help market

	the state's CWSRF program and educate communities, water systems, and potential program participants on available funding. However, South Carolina faces challenges related to stakeholder and human capital capacity. In terms of stakeholder capacity, some South Carolina communities may be unable to participate in the CWSRF program because they cannot meet the state's financial audit requirements because of limited resources. Also, increased federal requirements for infrastructure projects, such as the Build America, Buy America Act, and a lack of awareness or understanding of the state CWSRF program may hinder stakeholder participation. In terms of human capital capacity, despite the creation of the outreach coordinator position, South Carolina CWSRF program staff still expressed concerns related to staffing levels. Furthermore, program staff said that their ability to learn more about the federal CWSRF Program is limited, and they expressed a desire for more training. As a result of these capacity challenges, South Carolina is not using its CWSRF IIJA funding as effectively as it could, and some of its CWSRF financial indicators lag national averages. For example, the number of CWSRF loans the state executed, which is referred to as its pace rate, was 12 percent below the national average in both state fiscal year 2021 and state fiscal year 2022. Also notable is that at the end of state fiscal year 2023, South Carolina had an uncommitted funds balance of $209 million in its CWSRF. The large influx of CWSRF IIJA funds, which totaled $62.9 million from fiscal year 2022 through fiscal year 2024, with additional IIJA funding future allotments planned through fiscal year 2026, may exacerbate the South Carolina CWSRF program's financial difficulties.
Responsible office	Region 4
Unresolved recommendations	4. Provide annual training on the Clean Water State Revolving Fund Program through fiscal year 2026 to South Carolina Clean Water State Revolving Fund program staff to enhance their knowledge of the program and requirements applicable to the use of program funding, such as the Build America, Buy America Act. Doing so will improve the South Carolina Clean Water State Revolving Fund program's human capital capacity to implement the program effectively.
Resolution progress	When the final report was issued, the first three of our four recommendations were resolved with corrective actions pending. The first two recommendations have been closed with corrective actions completed. The fourth recommendation remains unresolved with resolution efforts underway.
Benefit type to the agency	Administrative and business operations
Report impact statement	If South Carolina does not take steps to address its stakeholder and human capital capacity challenges, millions of IIJA dollars intended for water infrastructure improvements may not reach the state's communities.

Audit of the EPA's Fiscal Year 2024 Compliance with the Payment Integrity Information Act of 2019 *(1 recommendation)*

Report number	25-P-0033
Date issued	May 27, 2025
Summary of findings	The EPA did not comply with applicable Office of Management and Budget requirements for the Payment Integrity Information Act of 2019 for its fiscal year 2024 reporting. Specifically, for its grants payment stream, the EPA published a 0.77 percent improper payment estimate with no unknown payments. The agency's estimate was not based on an accurate sampling and estimation methodology plan, referred to as a statistical sampling plan. Therefore, we could not determine whether the published estimate is valid and representative of the grant program characteristics. The EPA's statistical sampling plan was not accurate because the agency excluded approximately $222 million in grant payment transactions from its statistical sample population universe. Additionally, the agency did not maintain supporting documentation of its sample selection. By not publishing a valid estimation rate and not maintaining documentation, the EPA increases its risk of ineffectively reporting improper and unknown payments for the grants payment stream. In addition, the EPA needs to improve its documentation to ensure compliance with policies and procedures. The agency does not require staff to document who performed the risk assessment review and what information staff considers in the qualitative risk assessment reviews. The EPA acknowledged that it could document its review process better and stated that it is working to create a review and decision document. By not following the policies and procedures that it updated in response to prior year audits, the EPA increases its risk of ineffectively managing payment integrity, potentially leading to compliance issues; inefficiencies; and vulnerabilities to fraud, waste, and abuse. We also reviewed the EPA's corrective actions in response to OIG recommendations from fiscal year 2023 and fiscal year 2021 Payment Integrity Information Act audit reports. We found that the agency completed corrective actions for the three recommendations from our fiscal year 2023 audit report and for one recommendation from our fiscal year 2021 audit report.
Responsible office	Office of Finance and Administration

Unresolved recommendations	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. 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.
Resolution progress	We made six recommendations to the EPA. We consider recommendations 1, 2, and 3 resolved with corrective actions pending. Corrective actions for recommendations 5 and 6 have been completed. The agency's response to recommendation 4 was not complete. The agency provided us with a memorandum concerning recommendation 4 on March 12, 2026, and met with us in April 2026 to discuss the recommendation. Agency staff stated that they would provide a supplemental response after the meeting.*
Benefit type to the agency	Administrative and business operations
Report impact statement	The EPA needs to update its Sampling and Estimation Methodology Plan to produce a valid improper and unknown payment estimate.

* As of July 30, 2026, we did not receive a response from the agency following the April meeting. We issued a corrective action memorandum to the agency on July 15, 2026. We still consider recommendation 4 unresolved, and resolution efforts are in progress.

The EPA Needs to Determine Whether Seresto Pet Collars Pose an Unreasonable Risk to Pet Health (1 recommendation)

Report number	24-E-0023
Date issued	February 29, 2024
Summary of findings	The EPA's response to reported pesticide incidents involving Seresto pet collars has not provided assurance that they can be used without posing unreasonable adverse effects to the environment, including pets. While the EPA's Office of Pesticide Programs adhered to the toxicological data requirements in 40 C.F.R. part 158 in its initial approval of Seresto pet collars, it has not adhered to the pesticide registration review process for the active ingredients flumethrin and imidacloprid in the Seresto pet collars. The Office of Pesticide Programs did not conduct or publish domestic animal risk assessments, which it had committed to doing in the work plans for these two pesticides; continues to use an inadequate 1998 companion animal safety study (Guideline 870.7200); and lacks standard operating procedures and a measurable standard to help determine when domestic animal pesticide products pose unreasonable adverse effects to the environment, as required by FIFRA. Additionally, the EPA's Pesticide Incident Reporting System and reporting process do not capture adequate data that the EPA needs to assess unreasonable adverse effects of pet products. The EPA requested that current and former Seresto pet collar registrants provide more than the required aggregate reporting of pet incident data because of the agency's concerns about the numerous reports of adverse incidents it had received. In July 2023, the EPA reported that it completed a review of Seresto pet collar-related incident reports and said that, in many of the death-related incidents, critical details were missing, preventing the agency from determining the cause of the deaths. The EPA worked with the current Seresto product registrant to take measures, and the EPA limited its approval of Seresto pet collar registrations to five years. While the EPA will continue to evaluate Seresto incidents over that period, the Office of Pesticide Programs needs to prioritize several areas for improvement to ensure that pesticide products do not pose unreasonable adverse effects to pets.
Responsible office	Office of Chemical Safety and Pollution Prevention
Unresolved recommendations	1. Issue amended proposed interim registration review decisions for both flumethrin and imidacloprid that include domestic animal risk assessments for the two pesticides, written determinations on whether the Seresto pet collar poses unreasonable adverse effects in pets, and an explanation of how the Office of Pesticide Programs came to its determinations. Allow for public comment by placing these documents in the applicable registration review dockets.
Resolution progress	At the time the report was issued, the EPA did not agree with recommendation 1, which remains unresolved. On April 30, 2024 the Office of Chemical Safety and Pollution Prevention proposed corrective actions to address the unresolved recommendation. In a response memorandum on August 7, 2024, we disagreed that the proposed corrective actions meet the intent of recommendation 1. The recommendation remains unresolved until the agency addresses the domestic animal risk assessment and public involvement concerns that we described in our report.
Benefit type to the agency	Human health and the environment
Report impact statement	Pet collars containing pesticides continue to be used without assurance that there are no unreasonable adverse effects on the environment, including pets.

The EPA Needs to Improve the Transparency of Its Cancer-Assessment Process for Pesticides
(1 recommendation)

Report number	22-E-0053
Date issued	July 20, 2022
Summary of findings	The EPA did not adhere to standard operating procedures and requirements for the 1,3-Dichloropropene, or 1,3-D, pesticide cancer-assessment process, which undermines public confidence in and the transparency of the agency's scientific approaches to prevent unreasonable impacts on human health. Specifically, the EPA used two scientific approaches, kinetically derived maximum dose and weight-of-evidence, in its cancer-assessment process for 1,3-D, even though it did not have guidance outlining how to use those approaches. The EPA also did not adhere to docketing and transparency requirements to provide the public and stakeholders with information that may have influenced the EPA's cancer-assessment decision. Further, the EPA did not follow its literature-search procedures and neglected to document its review of all health effects data that may have impacted the results of the 1,3-D draft human health risk assessment, which is informed by the cancer assessment. The EPA's Cancer Risk Assessment Committee did not adhere to the EPA's Peer Review Handbook and the Office of Management and Budget's guidance on peer review in the areas of composition, independence, and expertise. These deficiencies undermined the scientific credibility of the 1,3-D cancer assessment, which led to questioning by multiple stakeholders. An external peer review would have improved the credibility of the 1,3-D cancer assessment.
Responsible office	Office of Chemical Safety and Pollution Prevention
Unresolved recommendations	8. Conduct an external peer review on the 1,3-Dichloropropene cancer-risk assessment.
Resolution progress	The agency provided a response to the final report on September 15, 2022, which outlined planned corrective actions and estimated milestone dates for recommendation 8 and two other unresolved recommendations. While we agreed with the proposals for the two other recommendations, as stated in a memorandum dated October 13, 2022, we did not agree with the planned corrective action for recommendation 8. In an updated memorandum on February 17, 2024, the Office of Chemical Safety and Pollution Prevention proposed corrective actions to address the unresolved recommendation, but its proposal did not include an external peer review. We agreed this proposal was a positive step, but as stated in our response memorandum of May 8, 2024, we disagreed that the proposed corrective actions address recommendation 8, which remains unresolved until the EPA conducts an external peer review.
Benefit type to the agency	Human health and the environment
Report impact statement	Deficiencies and a lack of transparency in the 1,3-D pesticide cancer-assessment process have undermined scientific credibility and public confidence.

Fifteen High-Priority Recommendations

This appendix details the 15 open recommendations across 12 reports, issued as of May 31, 2026, that we have deemed high-priority recommendations. Completing corrective actions for these high-priority recommendations could have potential monetary benefits of over $328.2 million. We began tracking nonmonetary benefits for reports issued on or after October 1, 2025, so not all reports have an associated nonmonetary benefit. IIJA reports are marked with an [IIJA].

[IIJA] *Audit of Environmental Finance Centers Providing Water Infrastructure Technical Assistance in EPA Region 4* *(1 recommendation)*

Report number	26-P-0026
Date issued	April 29, 2026*
Responsible office	Office of Water
High-priority recommendation issued within report	1. Assess and implement solutions that address challenges limiting community access to Environmental Finance Center-provided technical assistance, specifically challenges related to capacity, community awareness, and the EPA's management and support of the program. We make this recommendation to increase the number of communities receiving technical assistance that previously had not accessed water infrastructure technical assistance and federal funding programs such as the Drinking Water and Clean Water State Revolving Fund programs.
Planned completion date	*Resolved*† Recommendation 1: • Upon issuance: June 30, 2026
Nonmonetary benefits	Recommendation 1: process improvements and increased program effectiveness
Benefit to the agency	Administrative and business operations
Report impact statement	Effective use of technical assistance can enable communities to better access federal funding for needed water infrastructure improvements.

* This recommendation is not listed in appendix 3 of the semiannual report to Congress because it was issued after September 30, 2025.

† As of June 30, 2026, this recommendation is closed with corrective actions completed.

[IIJA] *Audit of EPA's Grants Workforce Planning* *(1 recommendation)*

Report number	26-P-0017
Date issued	March 11, 2026
Responsible office	Office of the Administrator
IIJA recommendation issued within report	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.
Planned completion date	*Unresolved** Recommendation 2: • Upon issuance: Unresolved
Nonmonetary benefits	Recommendation 2: increased accuracy in reporting
Benefit to the agency	Administrative and business operations
Report impact statement	Without workforce planning for the EPA's grants workforce, the agency risks mismanaging annual and supplemental appropriations and not complying with grants management requirements, which in turn leaves the EPA's grants-based programs vulnerable to fraud, waste, and abuse and imperils the agency's mission.

* We issued a corrective action memorandum on July 10, 2026, regarding recommendation 2. This recommendation is now resolved with an estimated completion date of January 1, 2028.

[IIJA] Audit of the EPA's Resolution of Improper Payments Identified Through Its Annual Review of the State Revolving Fund Program *(1 recommendation)*

Report number	26-P-0014
Date issued	January 29, 2026*
Responsible office	Office of Water
High-priority recommendation issued within report	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.
Planned completion date	*Resolved* Recommendation 2: • Upon issuance: Unresolved • Revised: December 15, 2026
Nonmonetary benefits	Recommendation 2: guidance enhancements
Benefit to the agency	Administrative and business operations
Report impact statement	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.
Potential monetary benefits	$63.2 million

* This recommendation is not listed in appendix 3 of the semiannual report to Congress because it was issued after September 30, 2025.

Independent Audit of the EPA's Fiscal Year 2025 Consolidated Financial Statements *(1 recommendation)*

Report number	26-F-0007
Date issued	December 31, 2025*
Responsible office	Office of Finance and Administration
High-priority recommendation issued within report	5. Develop and implement procedures that include specific steps for configuration management of systems managed by contractors that are consistent with the EPA's *Configuration Management Standard Operating Procedures*, 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.
Planned completion date	*Resolved* Recommendation 5: • Upon issuance: September 15, 2026
Nonmonetary benefits	Recommendation 5: increased accuracy in reporting
Benefit to the agency	Administrative and business operations
Report impact statement	We were unable to form an opinion on whether the financial statements as a whole were fairly presented and free of material misstatement.

* This recommendation is not listed in appendix 3 of the semiannual report to Congress because it was issued after September 30, 2025.

Audit of the EPA National Center for Radiation Field Operations' Preparedness *(2 recommendations)*

Report number	25-P-0047
Date issued	August 20, 2025
Responsible office	Office of Air and Radiation
High-priority recommendations issued within report	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: a. The importance of the center to the EPA's operational readiness to respond to radiological incidents. 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.

	c. The availability, expertise, and location of response personnel with specialized radiological knowledge within the EPA. 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. e. Opportunities, such as site assessments, that exist to maximize the utility of the center's skills and expertise. f. The optimal size and staff composition of the center. 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: 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. 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. c. A method to consistently document and track training for all employees and management. d. A succession plan. e. A plan to modernize equipment. 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. g. A review process that includes performance measures to ensure that the center is prepared to respond to a radiological emergency.
Planned completion date	*Resolved* Recommendation 1: • Upon issuance: Unresolved • Upon resolution: June 30, 2026* Recommendation 2: • Upon issuance: Unresolved • Upon resolution: September 30, 2027
Benefit to the agency	Human health and the environment
Report impact statement	Without adequate experience with exercises, training, and responding to radiological incidents, the National Center for Radiation Field Operations may lack the skills needed to effectively assist other federal agencies during a radiological emergency.

* As of June 26, 2026, this recommendation is closed with corrective action completed.

[IIJA] *Audit of the EPA's Water Infrastructure Set-Aside Grants to Tribes* (1 recommendation)

Report number	25-P-0036
Date issued	June 16, 2025
Responsible office	Office of Water
High-priority recommendation issued within report	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.
Planned completion date	*Resolved* Recommendation 1: • Upon issuance: June 30, 2026, and July 31, 2026
Benefit to the agency	Administrative and business operations
Report impact statement	If the EPA does not properly oversee the tribal set-aside programs, IIJA funds may not reach tribes in a timely manner, and the agency cannot ensure that the most critical water projects are funded.
Potential monetary benefits	$211.652 million

[IIJA] The EPA Left $20 Million Unawarded in the Sewer Overflow and Stormwater Reuse Municipal Grants Program *(1 recommendation)*

Report number	25-P-0014
Date issued	February 10, 2025
Responsible office	Office of Water
High-priority recommendation issued within report	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.
Planned completion date	*Resolved* Recommendation 1: • Upon issuance: Unresolved • Upon resolution: September 30, 2025 • Revised: December 31, 2025; March 31, 2026, June 30, 2026; and September 30, 2026
Benefit to the agency	Human health and the environment
Report impact statement	The approximately $20 million in unawarded Sewer Overflow and Stormwater Reuse Municipal Grants Program funds are funds that potentially could be put to better use.
Potential monetary benefits	$20.238 million

[IIJA] The EPA Needs to Improve Internal Controls for Selecting Recipients of Clean School Bus Program Funds *(1 recommendation)*

Report number	24-E-0050
Date issued	July 31, 2024
Responsible office	Office of Air and Radiation
High-priority recommendation issued within report	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.
Planned completion date	*Resolved* Recommendation 2: • Upon issuance: Unresolved • Upon resolution: January 31, 2027
Benefit to the agency	Administrative and business operations
Report impact statement	If the EPA does not follow all requirements for selecting recipients of the Clean School Bus Program funds, there is an increased risk of potential fraud, waste, and abuse. Taxpayer dollars could also be wasted if the agency does not establish procedures to verify that zero-emission school bus replacements are suitable for the applicant's school district.

[IIJA] The EPA Needs to Improve Institutional Controls at the American Creosote Works Superfund Site in Pensacola, Florida, to Protect Public Health and IIJA-Funded Remediation *(1 recommendation)*

Report number	24-E-0032
Date issued	April 15, 2024
Responsible office	Region 4
High-priority recommendation issued within report	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.
Planned completion date	*Resolved* Recommendation 3: • Upon issuance: Unresolved • Upon resolution: September 30, 2027

Benefit to the agency	Human health and the environment
Report impact statement	Without strong institutional controls and effective communication, the public remains at risk of exposure to residual contamination in the groundwater and soil from the American Creosote Works Inc. (Pensacola Plant) Superfund site.
Potential monetary benefits	$5.4 million

EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance (2 recommendations)

Report number	21-P-0175
Date issued	July 8, 2021
Responsible office	Office of Air and Radiation
High-priority recommendations issued within report	2. In consultation with the EPA regions, develop and implement an oversight plan to include: 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 periods; and include sufficient monitoring, record-keeping, and reporting requirements. b. A periodic review of a sample of synthetic-minor-source permits to occur, at a minimum, once every five years. c. Procedures to resolve any permitting deficiencies identified during the initial and periodic reviews. 5. Identify all state, local, and tribal agencies in which Clean Air Act permit program implementation fails to adhere to the public Air and Radiation participation requirements for synthetic-minor-source permit issuance and take appropriate steps to assure the identified states adhere to the public participation requirements.
Planned completion date	*Resolved* Recommendation 2: • Upon issuance: October 31, 2024 • Revised: October 31, 2025, and December 31, 2026* Recommendation 5: • Upon issuance: December 31, 2023 • Revised: October 31, 2024, and December 31, 2025*
Benefit to the agency	Human health and the environment
Report impact statement	Without clear and enforceable limitations in synthetic-minor-source permits, facilities may emit excess pollution that would otherwise subject them to the more stringent requirements of the Clean Air Act major source permitting programs.

* The Office of Air and Radiation sent a certification memorandum to the agency's chief financial officer on December 18, 2025, stating that recommendation 3 had been completed and that it did not intend to complete corrective actions for recommendations 1, 2, 4, and 5 because such actions would be "inconsistent with the current EPA Pillars and Presidential Executive Orders." We reviewed the documentation provided by the agency and agreed that the corrective actions for recommendation 3 were completed. We are in discussions with the Office of Air and Radiation about alternative corrective actions for recommendations 1, 2, 4, and 5.

Further Efforts Needed to Uphold Scientific Integrity Policy at EPA (2 recommendations)

Report number	20-P-0173
Date issued	May 20, 2020
Responsible office	Office of the Administrator, Office of Applied Science and Environmental Solutions
High-priority recommendations issued within report	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. 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.
Planned completion date	*Resolved* Recommendation 7: • Upon issuance: September 30, 2020 • Revised: April 30, 2022; June 30, 2022; March 31, 2023; June 30, 2024; and June 30, 2026* Recommendation 8: • Upon issuance: June 30, 2021 • Revised: June 30, 2022; March 31, 2023; June 30, 2024; and June 30, 2026*

Benefit to the agency	Human health and the environment
Report impact statement	Improving implementation of the *Scientific Integrity Policy* will enable the EPA to more effectively carry out its mission to protect human health and the environment.

* Agency updates to corrective actions are in progress for this recommendation.

Making Better Use of Stringfellow Superfund Special Accounts (1 recommendation)

Report number	08-P-0196
Date issued	July 9, 2008
Responsible office	Region 9
High-priority recommendation issued within report	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.
Planned completion date	*Resolved* Recommendation 2: • Upon issuance: December 31, 2012 • Revised: September 30, 2023, and September 30, 2026
Benefit to the agency	Human health and the environment
Report impact statement	The EPA could reallocate some portion of its other Trust Fund dollars to other priority sites or needs. Alternatively, if funds are transferred to the Trust Fund, there are numerous Superfund requirements and priorities elsewhere in the United States that could be addressed by putting the approximately $27.8 million of idle funds to better use.
Potential monetary benefits	$27.8 million

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