



At a Glance

Why We Did This Review

We performed this audit pursuant to the Hazardous Waste Electronic Manifest Establishment Act. The act requires the U.S. Environmental Protection Agency (EPA) to prepare, and the Office of Inspector General (OIG) to audit, the Hazardous Waste Electronic Manifest System Fund financial statements each year. Our primary objectives were to determine whether:

- The financial statements were fairly stated in all material respects.
- The EPA's internal controls over financial reporting were in place.
- EPA management complied with applicable laws and regulations.

The e-Manifest system is being designed to create a means to track off-site shipments of hazardous waste from a generator's site to the site of the receipt, and disposition of the hazardous waste.

This report addresses the following EPA goal or cross-agency strategy:

- *Embracing EPA as a high-performing organization.*

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Listing of [OIG reports](#).

EPA's Fiscal Years 2016 and 2015 Hazardous Waste Electronic Manifest System Fund Financial Statements

What We Found

We rendered an unmodified opinion on the EPA's fiscal years 2016 and 2015 Hazardous Waste Electronic Manifest System Fund financial statements, meaning that the statements were fairly presented and free of material misstatement.

We found the fund's financial statements to be fairly presented and free of material misstatements.

We did not identify any matters that we consider to be material weaknesses or significant deficiencies in the fund.

We identified no significant matters involving compliance with laws and regulations that came to our attention during the course of the audit.

There are no recommendations in this report.