



At a Glance

Why We Did This Project

The Food Quality Protection Act requires that we perform an annual audit of the financial statements for the Pesticides Reregistration and Expedited Processing Fund, also known as the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) Fund.

The U.S. Environmental Protection Agency (EPA) is responsible for reassessing the safety of older pesticide registrations against modern health and environmental testing standards. To expedite this reregistration process, Congress authorized the EPA to collect fees from pesticide manufacturers. The fees are deposited into the FIFRA Fund. Each year the agency prepares financial statements that present financial information about the fund, along with information about the EPA's progress in reregistering pesticides.

This report addresses the following:

- *Operating efficiently and effectively.*

Address inquiries to our public affairs office at (202) 566-2391 or [OIG WEBCOMMENTS@epa.oig](mailto:OIG_WEBCOMMENTS@epa.oig).

List of [OIG reports](#).

Fiscal Years 2017 and 2016 (Restated) Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

EPA Receives a Modified Opinion

We rendered a modified opinion on the FIFRA Fund financial statements for fiscal year (FY) 2017, meaning that except for the possible effects of the agency's inability to support FIFRA's payroll accruals and related expenses in FY 2016, the FY 2017 financial statements were fairly presented.

We rendered a modified opinion on the EPA's FY 2017 FIFRA Fund financial statements and a disclaimer of opinion on the FY 2016 (restated) FIFRA Fund financial statements.

We rendered a disclaimer of opinion on the FIFRA Fund financial statements for FY 2016, meaning that we could not obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. This disclaimer of opinion was rendered because the agency could not support FIFRA's payroll accruals and related expenses in FY 2016.

Compliance with Applicable Laws and Regulations

We did not identify any noncompliances that would result in a material misstatement to the audited financial statements.

There are no recommendations in this report.