



U.S. ENVIRONMENTAL PROTECTION AGENCY

OFFICE OF INSPECTOR GENERAL

Operating efficiently and effectively

Audit of EPA's Toxic Substances Control Act Service Fee Fund Financial Statements for the Period from Inception (June 22, 2016) through September 30, 2018

Report No. 20-F-0342

September 30, 2020



Report Contributors:

Paul Curtis
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Claire McWilliams
Jennifer Hutkoff
Ryan Watren

Abbreviations

EPA U.S. Environmental Protection Agency
OIG Office of Inspector General
TSCA Toxic Substances Control Act

Cover Image: Products containing chemicals. (EPA image)

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At a Glance

Why We Did This Project

We performed this audit pursuant to the Frank R. Lautenberg Chemical Safety for the 21st Century Act, which amends the Toxic Substances Control Act. The Lautenberg Act requires the U.S. Environmental Protection Agency to prepare and the Office of Inspector General to audit the TSCA Service Fee 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 laws and regulations.

The TSCA Service Fee Fund has been designed to defray up to 25 percent of the costs associated with implementing key TSCA provisions.

This report addresses the following:

- *Operating efficiently and effectively.*

This report addresses a top EPA management challenge:

- *Fulfilling mandated reporting requirements.*
- *Complying with internal control (data quality; policies and procedures).*

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List of [OIG reports](#).

Audit of EPA's Toxic Substances Control Act Service Fee Fund Financial Statements for the Period from Inception (June 22, 2016) through September 30, 2018

EPA Receives an Unmodified Opinion

We rendered an unmodified opinion on the EPA's Toxic Substances Control Act Service Fee Fund financial statements for the period from inception (June 22, 2016) through September 30, 2018, 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 misstatement.

Material Weakness Noted

The EPA overstated expenses from other appropriations by \$8.4 million. We found that the EPA made errors in multiple iterations of its calculation for expenses from other appropriations.

Compliance with Applicable Laws and Regulations, Contracts, and Grant Agreements

No significant matters involving compliance with applicable laws and regulations, contracts, and grant agreements came to our attention during the course of the audit.

TSCA Service Fees

The EPA began collecting TSCA service fees in fiscal year 2019.

Recommendations and Planned Agency Corrective Actions

We recommend that the chief financial officer (1) improve the management review process for calculating expenses from other appropriations to be consistent with EPA component financial statement audits and to ensure costs support the TSCA Service Fee Fund activities and (2) establish written policies and procedures so that expenses from other appropriations in component audits reflect actual costs.

The EPA concurred with our recommendations and provided acceptable corrective actions and estimated completion dates. We consider these recommendations resolved with corrective actions pending.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
INSPECTOR GENERAL

September 30, 2020

MEMORANDUM

SUBJECT: Audit of EPA's Toxic Substances Control Act Service Fee Fund Financial Statements for the Period from Inception (June 22, 2016) through September 30, 2018
Report No. 20-F-0342

FROM: Paul C. Curtis, Director
Financial Directorate
Office of Audit 

TO: David Bloom, Deputy Chief Financial Officer

Alexandra Dapolito Dunn, Assistant Administrator
Office of Chemical Safety and Pollution Prevention

This is our report on the subject audit conducted by the Office of Inspector General of the U.S. Environmental Protection Agency. The project number for this audit was OA&E-FY20-0127. This report contains findings that describe the problems the OIG has identified and corrective actions the OIG recommends. Final determination on matters in this report will be made by EPA managers in accordance with established audit resolution procedures.

The Office of the Chief Financial Officer and the Office of Chemical Safety and Pollution Prevention are responsible for the recommendations presented in this report.

In accordance with EPA Manual 2750, the Office of the Chief Financial Officer provided acceptable corrective actions and estimated milestone dates in response to OIG recommendations. All recommendations are resolved, and no final response to this report is required. However, if you submit a response, it will be posted on the OIG's website, along with our memorandum commenting on your response. Your response should be provided as an Adobe PDF file that complies with the accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended. The final response should not contain data that you do not want to be released to the public; if your response contains such data, you should identify the data for redaction or removal along with corresponding justification.

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

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Inspector General's Report on EPA's Toxic Substances Control Act Service Fee Fund Financial Statements for the Period from Inception (June 22, 2016) through September 30, 2018

The Administrator
U.S. Environmental Protection Agency

Report on the Financial Statements

We have audited the accompanying financial statements of the U.S. Environmental Protection Agency's Toxic Substances Control Act Service Fee Fund, which comprise the balance sheet as of September 30, 2018, and the related statements of net cost and changes in net position; the statement of budgetary resources for the period from inception (June 22, 2016) to September 30, 2018; and the related notes to the financial statements.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial statements contained in *Government Auditing Standards*, issued by the comptroller general of the United States; and Office of Management and Budget Bulletin 19-03, *Audit Requirements for Federal Financial Statements*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the

reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above, including the accompanying notes, present fairly, in all material respects, the assets, liabilities, net position, net cost, changes in net position, and budgetary resources of the U.S. Environmental Protection Agency's Toxic Substances Control Act Service Fee Fund as of September 30, 2018, for the period from inception (June 22, 2016) to September 30, 2018, in conformity with accounting principles generally accepted in the United States.

Specific Audit Requirements of the Frank R. Lautenberg Chemical Safety of the 21st Century Act

The Frank R. Lautenberg Chemical Safety of the 21st Century Act requires the Office of Inspector General to include an analysis of (1) the fees collected and amounts disbursed, (2) the reasonableness of the fee structure in place, and (3) the number of requests for a risk evaluation made by manufacturers. As the Agency had not yet established a fee structure or received any requests for risk evaluations made by manufacturers by September 30, 2018, no such analyses were performed.

Report on Internal Control Over Financial Reporting

Opinion on Internal Control. In planning and performing our audit, we considered the fund's internal control over financial reporting by obtaining an understanding of the Agency's internal controls, determining whether internal controls had been placed in operation, assessing control risk, and performing tests of controls. We did this as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements and to comply with Office of Management and Budget audit guidance, not to express an opinion on internal control. Accordingly, we do not express an opinion on internal control over financial reporting.

Material Weaknesses and Significant Deficiencies. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be significant deficiencies. A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's

financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control over financial reporting that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Because of inherent limitations in internal control, misstatements, losses, or noncompliance may nevertheless occur and not be detected.

We noted one material weakness impacting the TSCA Service Fee Fund.

Material Weakness

The EPA overstated expenses from other appropriations by \$8.4 million. The Agency records expenses from other appropriations to properly reflect the total costs incurred for TSCA. TSCA requires that the Agency set TSCA service fees to annually defray the lesser of 25 percent of the costs of carrying out certain sections of the law or \$25 million. Therefore, the Agency may charge some administrative costs directly to the fund and charge the remainder of the administrative costs to other Agency appropriations, such as Superfund and Environmental Programs and Management. We found that the EPA made errors in multiple iterations of its calculation for expenses from other appropriations. The errors consisted of using data from a database that did not reconcile to the Agency's financial system called Compass Financials, using data that would not be comparable to future years, and including activities that did not represent actual expenses. Federal government internal control standards require management to process information to ensure its quality and that it is "appropriate, current, complete, accurate, accessible, and provided on a timely basis." Management did not have an adequate review process in place to ensure proper reporting of costs incurred against other appropriations to support TSCA Service Fee Fund activities. Without proper management oversight, the EPA could misrepresent actual TSCA expenses incurred to Congress. Further details about this material weakness can be found in Attachment 1.

Comparison of EPA's Federal Managers' Financial Integrity Act Report with Our Evaluation of Internal Control

Office of Management and Budget Bulletin 19-03 requires the OIG to compare material weaknesses disclosed during the audit with those material weaknesses reported in the Agency's Federal Managers' Financial Integrity Act report that relate to the financial statements and identify material weaknesses disclosed by the audit that were not reported in the Agency's report. The Agency's report is prepared and submitted at the consolidated level, of which the TSCA Service Fee Fund is a component. Accordingly, there are no findings to report at the TSCA Service Fee Fund level.

Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements

EPA management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to the Agency and the fund. As part of obtaining reasonable assurance about whether the fund's financial statements are free of material misstatement, we performed tests of the Agency's compliance with certain provisions of laws, including those governing the use of budgetary authority, regulations, contracts, and grant agreements that have a direct effect on the determination of material amounts and disclosures in the fund's financial statements.

Opinion on Compliance with Laws, Regulations, Contracts, and Grant Agreements

The objective of our audit, including our tests of compliance with applicable laws, regulations, contracts, and grant agreements, was not to provide an opinion on compliance with such provisions. Accordingly, we do not express such an opinion. We did not identify any instances of noncompliance that would result in a material misstatement to the audited financial statements.

Management's Discussion and Analysis

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Management's Discussion and Analysis are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. We obtained information from the fund's management about its methods for preparing the Management's Discussion and Analysis and reviewed this information for consistency with the financial statements.

We did not identify any material inconsistencies between the information presented in the fund's financial statements and the information presented in the Management's Discussion and Analysis.

Our audit was not designed to express an opinion and, accordingly, we do not express an opinion on the fund's Management's Discussion and Analysis.

Agency Comments and OIG Assessment

The Agency concurred with our recommendations but disagreed that these issues are indicative of a material weakness. We disagree. As previously stated, a material weakness is a deficiency or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. The Agency made errors in multiple iterations of its calculation and would have had a material overstatement of \$8.4 million had we not found the error.



Paul C. Curtis
Certified Public Accountant
Director, Financial Directorate
Office of Inspector General
U.S. Environmental Protection Agency
July 22, 2020

Material Weakness

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1 – EPA Should Improve Its Process for Calculating Expenses from Other Appropriations That Support TSCA

The EPA overstated expenses from other appropriations by \$8.4 million. We found that the EPA made errors in multiple iterations of its calculation for expenses from other appropriations. The errors consisted of using data from a database that did not reconcile to Compass Financials, using data that would not be comparable to future years, and including activities that did not represent actual expenses. Federal government internal control standards require management to process information to ensure its quality and that it is “appropriate, current, complete, accurate, accessible, and provided on a timely basis.” Management did not have an adequate review process in place to ensure proper reporting of costs incurred by other appropriations to support TSCA Service Fee Fund activities. Without proper management oversight, the EPA could misrepresent actual TSCA expenses incurred to Congress.

The Agency records expenses from other appropriations to properly reflect the total costs incurred for TSCA. TSCA requires that the Agency set TSCA service fees to annually defray the lesser of 25 percent of the costs of carrying out certain sections of the law or \$25 million. Therefore, the Agency may charge some administrative costs directly to the fund and charge the remainder of the administrative costs to other Agency appropriations. The Statement of Federal Financial Accounting Standards No. 4 states that “reporting entities should report the full costs of outputs in general purpose financial reports,” which includes “costs of identifiable supporting services provided by other responsibility segments within the reporting entity.”

The U.S. Government Accountability Office’s *Standard for Internal Control in the Federal Government* sets internal control standards for federal entities. The standard requires federal agencies to use quality information, including relevant data from reliable sources. Management is responsible for processing the obtained data into quality information. Quality information is “appropriate, current, complete, accurate, accessible, and provided on a timely basis.”

The EPA overstated expenses from other appropriations and had issues on multiple versions of its calculation. When the Agency provided its original expenses from other appropriations calculation, it was based on source data from the Budget Formulation System. However, we found that the source data provided from the Budget Formulation System were not reconcilable to Compass Financials. After we inquired about the differences and asked the Agency to reconcile the information between the two systems, the Agency decided to use information from Compass Financials to calculate expenses from other appropriations. Using Compass Financials to determine the expenses paid by other appropriations is consistent with other EPA component financial statement audits. Upon analyzing the revised calculation, we found that the EPA included software remediation activity that did not relate to the audited period, resulting in expenses from other appropriations being overstated by \$8.4 million. We notified the Agency of the error during the audit, whereupon it made the appropriate revisions to the financial statements.

The EPA did not have an adequate management review process in place to ensure that the data were appropriate and that costs accurately reflected expenses from other appropriations supporting TSCA. The EPA was not consistent in its process for calculating expenses from other

appropriations, nor did it verify that the revised calculation was accurate and included the appropriate costs.

Reporting the complete and accurate full cost of implementing TSCA is necessary because the Act requires the EPA to set TSCA service fees to defray 25 percent of the costs associated with implementing key TSCA provisions. Evaluation of TSCA service fees will depend on an accurate calculation of expenses from other appropriations. Material errors also impact the credibility of the EPA's TSCA financial statements and diminishes our ability to rely on them as a fair representation of the program's financial condition and activity.

Recommendations

We recommend that the chief financial officer:

1. Improve the management review process for calculating expenses from other appropriations to be consistent with EPA component financial statement audits and to ensure costs support the Toxic Substances Control Act Service Fee Fund activities.
2. Establish written policies and procedures so that expenses from other appropriations in component audits reflect actual costs.

Agency Comments and OIG Assessment

The Agency concurred with our recommendations and provided acceptable corrective actions with estimated completion dates. The Agency, however, disagreed that these issues are indicative of a material weakness. We disagree. As previously stated, a material weakness is a deficiency or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. The Agency made errors in multiple iterations of its calculation and would have had a material overstatement of \$8.4 million had we not found the error. Appendix B contains the Agency's response to our draft report.

Status of Recommendations and Potential Monetary Benefits

RECOMMENDATIONS

Rec. No.	Page No.	Subject	Status ¹	Action Official	Planned Completion Date	Potential Monetary Benefits (in \$000s)
1	8	Improve the management review process for calculating expenses from other appropriations to be consistent with EPA component financial statement audits and to ensure costs support the Toxic Substances Control Act Service Fee Fund activities.	R	Chief Financial Officer	12/31/20	\$8,419
2	8	Establish written policies and procedures so that expenses from other appropriations in component audits reflect actual costs.	R	Chief Financial Officer	12/31/20	

¹ C = Corrective action completed.

R = Recommendation resolved with corrective action pending.

U = Recommendation unresolved with resolution efforts in progress.

***From Inception (June 22, 2016) through the
Fiscal Year Ended September 30, 2018,
Toxic Substances Control Act Service Fee Fund
Financial Statements***

**For the Period from Inception (June 22, 2016) to September 30, 2018
Toxic Substances Control Act Service Fee Fund
Financial Statements**



*Produced by the U.S. Environmental Protection Agency
Office of the Chief Financial Officer
Office of the Controller*

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EPA's from Inception (6/22/2016) to September 30, 2018 Annual TSCA Financial Statements

Management's Discussion and Analysis

EPA's from Inception (6/22/2016) to September 30, 2018 Annual TSCA Financial Statements

Under the Toxic Substances Control Act (TSCA), as amended by the Frank R. Lautenberg Chemical Safety for the 21st Century Act (signed into law June 22, 2016), EPA evaluates potential risks from new and existing chemicals and acts to address any unreasonable risks chemicals may have on human health and the environment. Where a chemical risk evaluation results in a finding of unreasonable risk, EPA may undertake risk management action (rulemaking) to restrict the production, importation, and use of the chemical in U.S. commerce. The agency has established reporting, record-keeping, and testing requirements to support its evaluation and risk management work. Certain substances are excluded from regulation under TSCA, including food, drugs, cosmetics and pesticides.

Among specific key provisions, EPA has authority under TSCA to:

- Require agency review before uses that are significantly different from other uses identified in PMN submissions can occur;
- Require, under Sections 12(b) and 13, compliance with certification reporting and/or other requirements;
- Require, under Section 8, reporting and record-keeping by persons who manufacture, import, process, and/or distribute chemical substances in commerce;
- Require, under Section 8(e), that any person who manufactures (including imports), processes, or distributes in commerce a chemical substance or mixture, and who obtains information which reasonably supports the conclusion that such substance or mixture presents a substantial risk of injury to health or the environment to immediately inform EPA, except where EPA has been adequately informed of such information.

The 2016 TSCA amendments gave EPA significant new responsibilities:

(a) *Clear and enforceable deadlines.* EPA is now required to systematically prioritize and evaluate existing chemicals on a specific schedule, complete specified numbers of chemical risk evaluations within specified time frames, undertake risk evaluations of chemicals at manufacturers request, complete risk management actions within specified time frames where warranted by the findings of the evaluations, and review and make determinations on Confidential Business Information (CBI) claims within specified time frames, among other actions.

(b) *Requirement to address risks.* EPA is required to take timely action to address risks identified in the risk evaluations by applying by rule one or more of the requirements specified in TSCA Section 6(a), which can include: prohibiting or restricting the manufacture, processing or distribution in commerce of the chemical substance or mixture for a particular use; limiting the amount of the substance or mixture that may be manufactured, processed or distributed in commerce for a particular use; or imposing requirements affecting labeling, recordkeeping or any manner or method of commercial use or disposal of the substance or mixture; to the extent necessary so that the chemical will no longer present an unreasonable risk.

(c) *Increased transparency of chemical data while protecting legitimate confidential information.* EPA is required to review all chemical identity Confidential Business Information (CBI) claims for certain types of submissions and for 25 percent of most other CBI claims within 90 days of receipt.

(d) *Requirement that EPA make an affirmative determination of safety on every new chemical.* Previously, new chemicals were allowed to enter the marketplace unless EPA made a specific determination that regulatory controls were needed. Now, continuing within the mandated 90-day timeframe, an affirmative determination must be made by EPA that a new chemical substance will present, may present, or is not likely to present an unreasonable risk to human health or the environment; or that the available information is

EPA's from Inception (6/22/2016) to September 30, 2018 Annual TSCA Financial Statements

1.

insufficient to enable the Agency to make any of the above determinations. Unless EPA determines that the substance is not likely to present unreasonable risk, the Agency must issue an order or rule that imposes conditions to protect against any such unreasonable risk before the chemical can enter the marketplace.

Congress has taken steps to ensure a sustainable source of funding for EPA to carry out its responsibilities by authorizing the Agency to collect user fees from chemical manufacturers and processors to defray up to 25 percent of its costs for administering certain sections of TSCA, as amended. Fee levels may be adjusted on a recurring three-year basis for inflation and to ensure that fees are sufficient to defray up to 25 percent of the costs. These fee collections, together with direct appropriations, provide a solid revenue base for the implementation of TSCA, as amended.

Progress on Implementation

The Agency has made steady progress in carrying out Congressional direction under the Lautenberg Amendments for the TSCA chemical safety program. The following are some of the most significant implementation actions completed through FY 2018.

Framework Rules:

In the first year after enactment, EPA promulgated three “framework” rules to establish processes and requirements for prioritizing and evaluating chemical risks – the chemical prioritization process (Section 6), risk evaluation process (Section 6), and inventory notification (Section 8) rules, all by the due dates prescribed by Congress. A fourth “framework” rule, finalized in September 2018, implements the statutory provision allowing EPA to collect user fees from chemical manufacturers and processors.

New Chemical Review and Risk Management (TSCA Sec. 5):

Under TSCA Section 5, as amended, EPA is responsible for reviewing all new chemical submissions to determine whether the chemicals may pose unreasonable risk to human health or the environment upon entry into U.S. commerce and, where necessary, requiring restrictions to testing prior to allowing chemicals to be commercialized. Since the enactment of the TSCA amendments, EPA had completed more than 2,000 new chemical reviews, inclusive of Pre-Manufacture Notices (PMNs), Significant New Use Notices (SNUNs), Microbial Commercial Activity Notices (MCANs), and LVE/LoRex exemption requests. The agency undertook several assessments and actions to improve process efficiency and timeliness in completing those reviews under the significantly strengthened safety standards enacted through the Amendments.

Chemical Prioritization and Risk Evaluation (TSCA Sec. 6):

In December 2016, EPA identified through risk prioritization the first 10 chemicals to undergo EPA-initiated risk evaluation. Through September 30, 2018, all chemicals in this set had completed the scoping and problem formulation stages of the three-and-a-half-year risk evaluation process. EPA expects to complete final evaluations for all ten chemicals in FY 2020, meeting its statutory deadline.

Through September 30, 2018, EPA has made significant progress in meeting the December 2019 deadline for the release of a list of 20 additional high priority chemicals for evaluation.

Chemical Risk Management Actions (TSCA Sec. 6):

EPA initiated in FY 2017 development of proposed rules to address the risks of five persistent, bioaccumulative and toxic chemicals that were on the 2014 “TSCA Work Plan.” Rulemaking for these chemicals was fast-tracked under the law, mandating development of risk management actions without further risk assessment/evaluation. Final rules are expected by December 2020, the statutory deadline.

Where risk evaluations under amended TSCA (either EPA-initiated or manufacturer-requested) result in unreasonable risk findings, EPA will initiate rulemaking under statutory timeframes to manage any identified risks. Many rulemakings may ultimately be needed following completion of the EPA-initiated risk evaluations for the first 10 chemicals identified in December 2016, the 20 chemicals to be identified in December 2019, and for an undetermined number of chemicals that may be evaluated thereafter, including those requested by manufacturers.

Testing of Chemical Substances and Mixtures (TSCA Sec. 4):

TSCA Section 4, as amended, authorizes EPA to require testing of a chemical substance or mixture by manufacturers (including importers) or processors. The agency issues test orders, test rules, and enforcement consent agreements as needed to support chemical risk prioritization, risk screening and risk evaluation.

The TSCA amendments direct EPA to reduce and replace, to the extent practicable and scientifically justified, the use of vertebrate animals in the testing of chemical substances or mixtures, and to promote the development and timely incorporation of alternative test methods or strategies that do not require new vertebrate animal testing. In 2018, EPA met a statutory requirement to publish a Strategic Plan to promote development and implementation of alternative test methods. The Agency has made significant progress on implementing near-term elements of the plan.

Confidential Business Information Review (TSCA Sec. 14):

EPA is required under TSCA Section 14 to review and make determinations on CBI claims contained in TSCA submissions. Through FY 2018, EPA updated policies, regulations and guidance to implement the amendments and completed reviews of more than 1,000 CBI cases, made determinations on over 170 of those cases, and concluded that for over 850 of those cases that no determination was necessary.

Principal Financial Statements

EPA's from Inception (6/22/2016) to September 30, 2018 Annual TSCA Financial Statements

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Principal Financial Statements

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Principal Financial Statements

**U.S. Environmental Protection Agency
Toxic Substances Control Act Service Fee Fund
Balance Sheet
As of September 30, 2018
(Dollars in Thousands)**

	<u>2018</u>
ASSETS	
Intragovernmental:	
Fund Balance With Treasury (Note 2)	\$ 8,607
Other (Note 3)	<u>35</u>
Total Intragovernmental	8,642
Total Assets	\$ <u>8,642</u>
LIABILITIES	
Intragovernmental:	
Accounts Payable and Accrued Liabilities (Note 4)	\$ 9
Other (Note 5)	<u>22</u>
Total Intragovernmental	31
Accounts Payable and Accrued Liabilities (Note 4)	158
Payroll and Benefits Payable (Note 8)	<u>192</u>
Total Liabilities	<u>381</u>
NET POSITION	
Unexpended Appropriations - Other Funds	8,386
Cumulative Results of Operations - Other Funds	<u>(125)</u>
Total Net Position	<u>8,261</u>
Total Liabilities and Net Position	\$ <u>8,642</u>

The accompanying notes are an integral part of these financial statements.
EPA's from Inception (6/22/2016) to September 30, 2018 Annual TSCA Financial Statements

6.

**U.S. Environmental Protection Agency
 Toxic Substances Control Act Service Fee Fund
 Statement of Net Cost
 From Inception (6/22/2016) to September 30, 2018
 (Dollars in Thousands)**

	From Inception (6/22/2016) to <u>September 30, 2018</u>
COSTS	
Gross Costs	\$ 4,773
Expenses from Other Appropriations (Note 9)	147,093
Less:	
Earned Revenue	<u> -</u>
NET COST OF OPERATIONS (Note 10)	<u>\$ 151,866</u>

The accompanying notes are an integral part of these financial statements.
 EPA's from Inception (6/22/2016) to September 30, 2018 Annual TSCA Financial Statements

7.

**U.S. Environmental Protection Agency
Toxic Substances Control Act Service Fee Fund
Statement of Changes in Net Position
From Inception (6/22/2016) to September 30, 2018
(Dollars in Thousands)**

	From Inception (6/22/2016) to <u>September 30, 2018</u>
Cumulative Results of Operations: Net Position - Inception	\$ -
Budgetary Financing Sources:	
Appropriations Used	4,614
Income from Other Appropriations (Note 9)	<u>147,093</u>
Total Budgetary Financing Sources	151,707
Other Financing Sources (Non-Exchange)	
Imputed Financing Sources	<u>34</u>
Total Other Financing Sources	34
Net Cost of Operations	(151,866)
Net Change	<u>(125)</u>
Cumulative Results of Operations	\$ <u>(125)</u>
Unexpended Appropriations:	
Budgetary Financing Sources:	
Appropriations Received	\$ 13,000
Appropriations Used	<u>(4,614)</u>
Total Budgetary Financing Sources	8,386
Total Unexpended Appropriations	<u>8,386</u>
TOTAL NET POSITION	\$ <u>8,261</u>

The accompanying notes are an integral part of these financial statements.
EPA's from Inception (6/22/2016) to September 30, 2018 Annual TSCA Financial Statements

8.

**U.S. Environmental Protection Agency
Toxic Substances Control Act Service Fee Fund
Statement of Budgetary Resources
From Inception (6/22/2016) to September 30, 2018
(Dollars in Thousands)**

	From Inception (6/22/2016) to <u>September 30, 2018</u>
BUDGETARY RESOURCES	
Appropriations (discretionary)	\$ <u>13,000</u>
Total Budgetary Resources	\$ <u>13,000</u>
Net Adjustments to Unobligated Balance Brought Forward, Oct. 1	-
STATUS OF BUDGETARY RESOURCES	
New Obligations and Upward adjustments (total)	\$ 8,349
Unobligated Balance, End of Year:	
Apportioned, Unexpired Accounts	4,646
Unapportioned, Unexpired accounts	<u>5</u>
Unobligated Balance, End of Year (total): (Note 6)	<u>4,651</u>
Total Status of Budgetary Resources	\$ <u>13,000</u>
OUTLAYS, NET	
Outlays, Net (total) (discretionary)	\$ 4,393
Distributed Offsetting Receipts (-)	<u>-</u>
Agency Outlays, Net (discretionary)	\$ <u>4,393</u>

The accompanying notes are an integral part of these financial statements.
EPA's from Inception (6/22/2016) to September 30, 2018 Annual TSCA Financial Statements

9.

**U.S. Environmental Protection Agency
Toxic Substances Control Act Service Fee Fund
Notes to the Financial Statements
From Inception (6/22/2016) to September 30, 2018
(Dollars in Thousands)**

Note 1. Summary of Significant Accounting Policies

A. Reporting Entities

The EPA was created in 1970 by executive reorganization from various components of other federal agencies to better marshal and coordinate federal pollution control efforts. The Agency is generally organized around the media and substances it regulates - air, water, waste, pesticides, and toxic substances.

The Toxic Substances Control Act (TSCA), as amended by the *Frank R. Lautenberg Chemical Safety for the 21st Century Act* (signed into law June 22, 2016), requires EPA to evaluate potential risks from new and existing chemicals and act to address any unreasonable risks chemicals may have on human health and the environment. Where a chemical risk evaluation results in a finding of unreasonable risk, EPA may undertake risk management action (rulemaking) to restrict the production, importation and use of the chemical in U.S. commerce. The agency has established reporting, record-keeping and testing requirements to support its evaluation and risk management work. Certain substances such as food, drugs, cosmetics and pesticides are generally excluded from regulation under TSCA.

The TSCA fund may charge some administrative costs directly to the fund and charge the remainder of the administrative costs to Agency-wide appropriations. See Note 9 Income and Expenses from Other Appropriations for amounts included in Income from Other Appropriations on the Statement of Changes in Net Position and as Expenses from Other Appropriations on the Statement of Net Cost.

B. Basis of Presentation

The accompanying financial statements have been prepared to report the financial position and results of operations of the U. S. Environmental Protection Agency (the EPA or Agency) as required by the Chief Financial Officers Act of 1990 and the Government Management Reform Act of 1994. The reports have been prepared from the financial system and records of the Agency in accordance with Office of Management and Budget (OMB) Circular No. A-136, *Financial Reporting Requirements*, and the EPA accounting policies, which are summarized in this note.

C. Budgets and Budgetary Accounting

The EPA receives two-year appropriated funds to carry out the Frank R. Lautenberg Chemical Safety for the 21st Century Act. Under the Act, the Agency is authorized collect users fees (up to \$25 million annually) from chemical manufacturers and processors. Fees collected will defray costs for new chemical reviews and a range of TSCA implementation activities for existing chemicals.

D. Basis of Accounting

Generally Accepted Accounting Principles (GAAP) for federal entities is the standard prescribed by the Federal Accounting Standards Advisory Board (FASAB), which is the official standard-setting body for the Federal Government and the American Institute of Certified Public Accountants (AICPA). The financial statements are prepared in accordance with GAAP for federal entities.

**U.S. Environmental Protection Agency
Toxic Substances Control Act Service Fee Fund
Notes to the Financial Statements
From Inception (6/22/2016) to September 30, 2018
(Dollars in Thousands)**

Transactions are recorded on an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned and expenses are recognized when liabilities are incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates compliance with legal constraints and controls over the use of federal funds posted in accordance with OMB directives and the U.S. Treasury regulations.

EPA uses a modified matching principle since federal entities recognize unfunded liabilities (without budgetary resources) in accordance FASAB Statement of Federal Financial Accounting Standards (SFFAS) No. 5 *Accounting for Liabilities of the Federal Government*.

E. Revenues and Other Financing Sources

From inception (6/22/2016) through 9/30/2018 TSCA did not collect any user fees.

F. Liabilities

Liabilities represent the amount of monies or other resources that are more likely than not to be paid by the Agency as the result of an Agency transaction or event that has already occurred and can be reasonably estimated. However, no liability can be paid by the Agency without an appropriation or other collections authorized for retention. Liabilities for which an appropriation has not been enacted are classified as unfunded liabilities and there is no certainty that the appropriations will be enacted. Liabilities of the Agency arising from other than contracts can be abrogated by the Government acting in its sovereign capacity.

G. Accrued Unfunded Annual Leave

Annual, sick and other leave is expensed as taken during the fiscal year. Annual leave earned but not taken at the end of the fiscal year is accrued as an unfunded liability. Accrued unfunded annual leave is included in the Balance Sheet as a component of "Payroll and Benefits Payable." Sick leave earned but not taken is not accrued as a liability. It is expensed as it is used.

H. Retirement Plan

There are two primary retirement systems for federal employees. Employees hired prior to January 1, 1987, may participate in the Civil Service Retirement System (CSRS). On January 1, 1987, the Federal Employees Retirement System (FERS) went into effect pursuant to Public Law 99-335. Most employees hired after December 31, 1986, are automatically covered by FERS and Social Security. Employees hired prior to January 1, 1987, elected to either join FERS and Social Security or remain in CSRS. A primary feature of FERS is that it offers a savings plan to which the Agency automatically contributes one percent of pay and matches any employee contributions up to an additional four percent of pay. The Agency also contributes the employer's matching share for Social Security.

With the issuance of SFFAS No. 5, *Accounting for Liabilities of the Federal Government*, accounting and reporting standards were established for liabilities relating to the federal employee benefit programs (Retirement, Health Benefits, and Life Insurance). SFFAS No. 5 requires that the employing agencies recognize the cost of pensions and other retirement benefits during their employees' active years of service. SFFAS No. 5 requires that the Office of Personnel Management (OPM), as administrator of the CSRS and FERS, the Federal Employees Health Benefits Program, and the Federal Employees Group Life Insurance Program, provide federal agencies with the actuarial cost factors to compute the liability for each program.

**U.S. Environmental Protection Agency
Toxic Substances Control Act Service Fee Fund
Notes to the Financial Statements
From Inception (6/22/2016) to September 30, 2018
(Dollars in Thousands)**

I. Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect reporting amounts of assets, liabilities and the reported amounts of the revenue and expenses during the period. Actual results could differ from those estimates.

Note 2. Fund Balance With Treasury (FBWT)

Fund Balance with Treasury as of September 30, 2018 consists of the following:

	2018		
	Entity Assets	Non-Entity Assets	Total
Other Funds:			
TSCA	\$ 8,607	\$ -	\$ 8,607
Total	\$ 8,607	\$ -	\$ 8,607

Status of Fund Balances:

	2018
Unobligated Amounts in Fund Balance:	
Available for Obligation	\$ 4,646
Obligated Balance not yet Disbursed	3,961
Total	\$ 8,607

Note 3. Other Assets

Other Assets as of September 30, 2018 consist of the following:

	2018
Intragovernmental:	
Advances to Federal Agencies	\$ 35
Total	\$ 35

**U.S. Environmental Protection Agency
Toxic Substances Control Act Service Fee Fund
Notes to the Financial Statements
From Inception (6/22/2016) to September 30, 2018
(Dollars in Thousands)**

Note 4. Accounts Payable and Accrued Liabilities

The Accounts Payable and Accrued Liabilities are current liabilities and consist of the following amounts as of September 30, 2018 consist of the following:

	2018
Intragovernmental:	
Accrued Liabilities	\$ <u>9</u>
Total	\$ <u>9</u>
	2018
Non-Federal:	
Accounts Payable	\$ <u>158</u>
Total	\$ <u>158</u>

Note 5. Other Liabilities

Other Liabilities consist of the following as of September 30, 2018:

	Covered by Budgetary Resources	Not Covered by Resources	Total
Current			
Employer Contributions & Payroll Taxes	\$ <u>22</u>	\$ <u>-</u>	\$ <u>22</u>
Total Intragovernmental	\$ <u>22</u>	\$ <u>-</u>	\$ <u>22</u>

Note 6. Unobligated Balances Available

Unobligated balances are a combination of two lines on the Statement of Budgetary Resources: Apportioned, Unobligated Balances and Unobligated Balances Not Available. Unexpired unobligated balances are available to be apportioned by the OMB for new obligations at the beginning of the following fiscal year. The expired unobligated balances are only available for upward adjustments of existing obligations.

The unobligated balances available consist of the following as of September 30, 2018:

	From Inception (6/22/2016) to September 30, 2018
Unexpired Unobligated Balance	\$ 4,651
Expired Unobligated Balance	-
Total	\$ <u>4,651</u>

**U.S. Environmental Protection Agency
Toxic Substances Control Act Service Fee Fund
Notes to the Financial Statements
From Inception (6/22/2016) to September 30, 2018
(Dollars in Thousands)**

Note 7. Undelivered Orders at the End of the Period

Budgetary resources obligated for undelivered orders at September 30, 2018, was \$3,735.

Note 8. Payroll and Benefits Payable

Payroll and benefits payable to the EPA employees for the year September 30, 2018 consist of the following:

	Covered by Budgetary Resources	Not Covered by Budgetary Resources	Total
FY 2018 Payroll and Benefits Payable			
Accrued Funded Payroll and Benefits	\$ 69	\$ -	\$ 69
Accrued Unfunded Annual Leave	-	123	123
Total - Current	\$ 69	\$ 123	\$ 192

Note 9. Income and Expenses from Other Appropriations

The Statement of Net Cost reports the program costs that include the full cost of the program outputs and consist of the direct costs and all other costs that can be directly traced, assigned on a cause and effect basis, or reasonably allocated to program outputs.

As illustrated below there is no impact on TSCA's Statement of Changes in Net Position.

	From Inception (6/22/2016) to September 30, 2018
Income from Other Appropriations	\$ 147,093
Expenses from Other Appropriations	147,093
Net Effect	<u>\$ -</u>

U.S. Environmental Protection Agency
Toxic Substances Control Act Service Fee Fund
Notes to the Financial Statements
From Inception (6/22/2016) to September 30, 2018
(Dollars in Thousands)

Note 10. Reconciliation of Net Cost of Operations to Budget

RESOURCES USED TO FINANCE ACTIVITIES:	
Budgetary Resources Obligated	
Obligations Incurred	\$ 8,349
Other Resources	
Imputed Financing Sources	34
Income from Other Appropriations	<u>147,093</u>
Net Other Resources Used to Finance Activities	155,476
 Total Resources Used to Finance Activities	 155,476
RESOURCES USED TO FINANCE ITEMS NOT PART OF THE NET COST OF OPERATIONS:	
Change in Budgetary Resources Obligated	<u>(3,733)</u>
 Total Resources Used to Finance Items Not Part of the Net Cost of Operations	 <u>(3,733)</u>
 Total Resources Used to Finance the Net Cost of Operations	 <u>\$ 151,743</u>
COMPONENTS OF THE NET COST OF OPERATIONS THAT WILL NOT REQUIRE OR GENERATE RESOURCES IN THE CURRENT PERIOD:	
Components Requiring or Generating Resources in Future Periods:	
Increase in Annual Leave Liability	\$ <u>123</u>
Total Components of Net Costs of Operations that Require or Generate Resources in Future Periods	123
 Total Components of Net Costs of Operations That Will Not Require or Generate Resources in Future Periods	 <u>123</u>
 Net Cost of Operations	 <u>\$ 151,866</u>

Agency Response to Draft Report



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

WASHINGTON, D.C. 20460

September 18, 2020

OFFICE OF THE
CHIEF FINANCIAL OFFICER

MEMORANDUM

SUBJECT: Response to the Office of Inspector General Draft Report, Project No. OA&E-FY20-0127, *“Audit of EPA’s Toxic Substances Control Act Service Fee Fund Financial Statements for the Period from Inception (June 22, 2016) through September 30, 2018”* dated August 21, 2020

FROM: David A. Bloom, Deputy Chief Financial Officer
Office of the Chief Financial Officer

DAVID
BLOOM

Digitally signed by
DAVID BLOOM
Date: 2020.09.18
15:42:39 -04'00'

TO: Paul C. Curtis
Financial Directorate
Office of Audit and Evaluation
Office of Inspector General

Thank you for the opportunity to respond to the issues and recommendations in the subject draft audit report. The following is a summary of the U.S. Environmental Protection Agency’s overall position, along with its position on each of the report’s recommendations. The draft report contains two recommendations for the Office of the Chief Financial Officer and no recommendations for the Office of Chemical Safety and Pollution Prevention.

AGENCY’S OVERALL POSITION

The OCFO concurs with the Office of Inspector General’s recommendations because enhancements to existing internal controls are always welcome; however, we disagree with several of the representations made by the OIG and that these issues are indicative of a material weakness. The first section of this memorandum identifies the EPA’s response to specific OIG statements for which the factual accuracy is of concern, and the second section provides the agency response to each recommendation, along with the intended corrective actions. These corrective actions have been reviewed by the OCSPP.

AGENCY RESPONSE TO OIG STATEMENTS

OIG STATEMENT

When the Agency provided its original expenses from other appropriations calculation, it was based on source data from the Budget Formulation System. However, we found that the source data provided from the Budget Formulation System was not reconcilable to Compass Financials. After we inquired about the differences and asked the Agency to reconcile the information between the two systems, the Agency decided to use information from Compass Financials to calculate expenses from other appropriations. Using Compass Financials to determine the expenses paid by other appropriations is consistent with other EPA component financial statement audits.

AGENCY RESPONSE

The Budget Formulation System is not a separate database, but a reporting tool for budgetary data from Compass Financials. It has been the agency's practice in past audits, such as e-Manifest, to use budgetary data tracked and provided by the responsible program office to account for Expenses Paid from Other Appropriations during the period between the inception of a fund and the implementation of a full cost accounting scheme, as it is not feasible for the accounting structure to be in place on the date of inception. When the OIG expressed concern about being able to timely reconcile the budgetary data provided by the OCSPP to general ledger data (both from Compass Financials), the agency made the decision to instead use general ledger data.

OIG STATEMENT

Upon analyzing the revised calculation, we found that the EPA included software remediation activity that did not relate to the audited period, resulting in expenses from other appropriations being overstated by \$8.4 million. We notified the agency of the error during the audit, whereupon it made the appropriate revisions to the financial statements.

AGENCY RESPONSE

The Toxic Substances Control Act states that the TSCA Service Fee Fund is a component of the EPA. In the audit of the EPA's consolidated financial statements for FY 2017, material remediation activities for software were reported in the current period as opposed to the prior periods to which they were attributable, a decision that was discussed and agreed upon by both the agency and the OIG. Those remediation activities impacted expenses initially reported in Expenses from Other Appropriations for the TSCA. Generally Accepted Accounting Principles require consistency in reporting to ensure comparability. As the TSCA Service Fee Fund is a component of the agency, and the agency reported the remediation activities in the period of FY 2017, the agency made the decision to "pick and stick" with the prior accounting treatment for the software remediation and also report the remediation activities to ensure comparability to the consolidated statements. After the OIG questioned this decision and further discussion ensued, the agency agreed to remove the remediation impact, as it represented activities prior to the inception of the fund. The agency's position is that including the remediation activities was not an error, but an alternative, consistent, and defensible accounting treatment and therefore does not constitute a material weakness.

OIG STATEMENT

The EPA was not consistent in its process for calculating expenses from other appropriations, nor did it verify that the revised calculation was accurate and included the appropriate costs.

AGENCY RESPONSE

The process the EPA used to calculate Expenses from Other Appropriations was consistent with its process used for other funds at the time of inception, such as e-Manifest. It is not reasonable to expect the agency to use the same process that it uses for funds that are well established. The EPA has communicated to the OIG that the same process that is used in other component financial statements will be in place in the first year the Agency collected fees (FY 2019). The calculation provided to the OIG was formulated and discussed collaboratively with the OCFO and the OCSPP over a period of several months and underwent a thorough review process.

AGENCY'S RESPONSE TO DRAFT AUDIT RECOMMENDATIONS

Agreements

No.	Recommendation	Assigned to:	High-Level Intended Corrective Action(s)	Estimated Completion Date
1	Improve the management review process for calculating expenses from other appropriations to be consistent with EPA component financial statement audits and to ensure costs support the Toxic Substances Control Act Service Fee Fund activities.	OCFO	The agency will include management review and signature as a standard process in all future calculations of expenses paid from other appropriations for the TSCA Service Fee Fund.	12/31/2020
2	Establish written policies and procedures so that expenses from other appropriations in component audits reflect actual costs.	OCFO	The agency will establish written procedures for FY 2019 and subsequent financial statements for the calculation of expenses from other appropriations.	12/31/2020

CONTACT INFORMATION

If you have any questions regarding this response, please contact the OCFO Audit Follow-up Coordinator, Andrew LeBlanc, at leblanc.andrew@epa.gov or (202) 564-1761 or the OCSPP Audit Follow-up Coordinator, Janet Weiner, at weiner.janet@epa.gov or (202) 564-2309.

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