

Foreword

This third edition of the U.S. Environmental Protection Agency Office of Inspector General's annual *Infrastructure Investment and Jobs Act Oversight Plan* summarizes our ongoing and planned audits, evaluations, and other engagements concerning the EPA's implementation of the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58 (2021).

The IIJA provides the EPA with over \$60 billion in appropriations across 19 agency programs to address challenges to human health and the environment through water infrastructure improvements, environmental pollution cleanups, school bus emissions reductions, recycling program enhancements, and more. The supplemental funding appropriated to the EPA under the Act, which was signed into law on November 15, 2021, is to be distributed through fiscal year 2026. Most of those funds are available until expended. To inform the public about EPA obligations and outlays for IIJA projects, the OIG maintains the online "U.S. EPA Infrastructure Investment and Jobs Act (IIJA) [Spending Dashboard](#)." As of December 31, 2023, the EPA had expended about 6 percent of its over \$60 billion in IIJA funds.

The Act also appropriates funds for dedicated IIJA oversight to the OIG, which is an independent office of the EPA that Congress has charged with overseeing the Agency's programs and operations. We are receiving that IIJA funding over the same five fiscal years as the EPA, though most of it also will be available until expended. This allows us flexibility to assess and follow up on the EPA's execution of its IIJA work as we perform our mission to detect and prevent fraud, waste, abuse, or mismanagement of resources that the Act entrusts to the Agency. As of January 31, 2024, we had expended about 12 percent of our nearly \$270 million in IIJA funds.

As the Agency develops its plans for executing the IIJA, we continue to refine the oversight plan we first issued in April 2022. We publish annual updates to provide the Agency, Congress, and the public with a timely guide to our IIJA-related activities. When deciding which audits and evaluations to include in our IIJA oversight plan, we take care to independently consider the purposes of the EPA's IIJA appropriations; the statutorily required and discretionary work of the OIG; the remarks of Agency leadership, Congress, and the White House; and the strategic vision of the *FY 2022–2026 EPA Strategic Plan*.

The third year of our *IIJA Oversight Plan* encompasses what I have declared as our "Year of Fighting Fraud." The first two years of our oversight focused on *preventing* fraud, waste, and abuse in EPA programs receiving IIJA funds. We now turn toward *detecting* fraud, waste, and abuse. In FY 2024 and beyond, we expect to dedicate significant effort to ensuring that the EPA uses its infrastructure funds efficiently and effectively.

To keep Congress and the public informed about our IIJA work, we have gathered our annual IIJA progress reports, annual oversight plans, and IIJA-related audit and evaluation reports on our dedicated IIJA [webpage](#). We are proud of our continuing oversight of the EPA's IIJA implementation through the ongoing and planned projects discussed below. We welcome feedback on this plan and our other products and services.



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