



At a Glance

Independent Audit of the EPA's Fiscal Years 2023 and 2022 Hazardous Waste Electronic Manifest System Fund Financial Statements

Why We Did This Audit

To accomplish this objective:

We performed this audit pursuant to the Hazardous Waste Electronic Manifest Establishment Act. The Act requires the U.S. Environmental Protection Agency to prepare and the Office of Inspector General to audit the accompanying financial statements of the EPA's Hazardous Waste Electronic Manifest System Fund. Our primary objectives were to determine whether the:

- Fund's financial statements were fairly stated in all material respects.
- EPA's internal control over financial reporting was in place.
- EPA's management complied with applicable laws, regulations, contracts, and grant agreements.

The Act also requires the OIG to analyze the fees collected and disbursed, fee structure, level of use of the system, and success of the system in operating on a self-sustaining basis.

To support this EPA mission-related goal:

- *Operating efficiently and effectively.*

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

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The EPA Receives an Unmodified Opinion for Fiscal Years 2023 and 2022

We rendered an unmodified opinion on the EPA's fiscal years 2023 and 2022 Hazardous Waste Electronic Manifest System Fund, known as the e-Manifest Fund, financial statements, meaning that the statements were fairly presented and free of material misstatement.

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

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

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

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

Other Governmental Reporting Requirements

In accordance with the Hazardous Waste Electronic Manifest Establishment Act, we performed an analysis of the (1) fees collected and disbursed, (2) reasonableness of the fee structure, (3) level of use of the system, and (4) success to date of the system in operating on a self-sustaining basis. Our analysis did not identify any indication that the fee structure was not reasonable. According to the EPA's data, from the launch of the e-Manifest system in 2018 through fiscal year 2023, the Agency billed for over 9 million manifests that were submitted by facilities receiving hazardous waste. **Manifests** are required shipping forms detailing the type and quantity of the waste being transported and instructions for handling it. Based on our analysis, it appears the EPA has collected sufficient fees for the system to operate on a self-sustaining basis. However, despite the Agency's goal that receiving facilities would submit at least 75 percent of their manifests electronically by 2022, as of September 2023, they submitted less than 0.5 percent electronically. The EPA intends to conduct outreach activities that will assist with electronic manifest adoption.

This report does not contain any findings or recommendations.