

Independent Audit of the EPA's Fiscal Years 2023 and 2022 (Restated) Pesticides Reregistration and Expedited Processing Fund Financial Statements

March 12, 2025 | Report No. 25-F-0019



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Abbreviations

EPA	U.S. Environmental Protection Agency
FIFRA	Federal Insecticide, Fungicide, and Rodenticide Act
FY	Fiscal Year
OIG	Office of Inspector General
OMB	Office of Management and Budget
U.S.C.	United States Code

Cover Image

Pesticide sprayers are used to control weeds and insects in field crops. (EPA image)

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At a Glance

Independent Audit of the EPA's Fiscal Years 2023 and 2022 (Restated) Pesticides Reregistration and Expedited Processing Fund Financial Statements

Why We Did This Audit

To accomplish this objective:

The Federal Insecticide, Fungicide, and Rodenticide Act, as amended by the Food Quality Protection Act, requires the U.S. Environmental Protection Agency Office of Inspector General to perform an annual audit of the financial statements for the Pesticides Reregistration and Expedited Processing Fund. 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.
- The EPA's management complied with applicable laws, regulations, contracts, and grant agreements.

The EPA is responsible for reassessing the safety of older pesticide registrations against modern health and environmental testing standards, a process known as reregistration.

To expedite the reregistration process, Congress authorized the EPA to collect fees from pesticide manufacturers. The EPA deposits these fees into the Pesticides Reregistration and Expedited Processing Fund.

To support this EPA mission-related effort:

Operating efficiently and effectively.

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

[List of OIG reports.](#)

The EPA Received an Unmodified Opinion for Fiscal Years 2023 and 2022 (Restated)

We rendered an unmodified opinion on the EPA's fiscal years 2023 and 2022 (Restated) Pesticides Reregistration and Expedited Processing Fund financial statements-also known as the Federal Insecticide, Fungicide, and Rodenticide Act 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 misstatement.

Material Weakness Noted

We noted the following material weakness: the EPA materially misstated the Federal Insecticide, Fungicide, and Rodenticide Act Fund income and expenses from other appropriations.

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

We did not identify any instances of noncompliance with any applicable laws, regulations, contracts, or grant agreements. In addition, the Agency complied with the statutory performance measures.

Recommendations and Planned Agency Corrective Actions

We recommend that the chief financial officer correct the calculation in the Federal Insecticide, Fungicide, and Rodenticide Act 23-06A on-top adjustment to accurately capture the amounts for footnote 9, "Income and Expenses from Other Appropriations (Restated)," and develop and implement standard operating procedures for calculating the Federal Insecticide, Fungicide, and Rodenticide Act Fund income and expense from other appropriations.

The EPA agreed with the recommendations and have either completed corrective actions or provided an estimated time frame for completion.



OFFICE OF INSPECTOR GENERAL
U.S. ENVIRONMENTAL PROTECTION AGENCY

March 12, 2025

MEMORANDUM

SUBJECT: Independent Audit of the EPA's Fiscal Years 2023 and 2022 (Restated) Pesticides Reregistration and Expedited Processing Fund Financial Statements
Report No. 25-F-0019

FROM: Damon Jackson, Director *Damon Jackson*
Financial Directorate
Office of Audit

TO: Gregg Treml, Acting Chief Financial Officer

Richard Keigwin, Deputy Assistant Administrator for Management, performing delegated duties as the Assistant Administrator
Office of Chemical Safety and Pollution Prevention

Lynn Dekleva, Deputy Assistant Administrator
Office of Chemical Safety and Pollution Prevention

This is our report on the subject audit conducted by the U.S. Environmental Protection Agency Office of Inspector General. This project number for this audit was OA-FY24-0071. This report contains findings that describe the problems the OIG has identified and the 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 Chief Financial Officer is responsible for the issues discussed in the report.

In accordance with EPA Manual 2750, your office provided and completed the corrective action for Recommendation 1. Your office also provided an acceptable planned corrective action an estimated milestone date to Recommendation 2. These recommendations are resolved, and no final response to this final is required. If you submit a response, however, 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 the complies with the 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.epaoig.gov.

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Independent Auditor's Report on the EPA's Fiscal Years 2023 and 2022 (Restated) Pesticides Reregistration and Expedited Processing Fund Financial Statements

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the U.S. Environmental Protection Agency's Pesticides Reregistration and Expedited Processing Fund, also known as the Federal Insecticide, Fungicide, and Rodenticide Act, or FIFRA, Fund. These statements comprise the following: the consolidated balance sheets, as of September 30, 2023 and 2022; the related statements of net cost (restated) and changes in net position (restated); the statement of budgetary resources for the years then ended; and the related notes to the financial statements.

In our opinion, the financial statements, 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 EPA's FIFRA Fund as of and for the years ended September 30, 2023 and 2022 (restated), in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the comptroller general of the United States, commonly referred to as generally accepted government auditing standards; and Office of Management and Budget, or OMB, Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the EPA and to meet our ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter—Restatement of Fiscal Year 2022

As described in note 12 to the financial statements, "Restatements," the EPA restated its fiscal year 2022 FIFRA Fund financial statements. During a review of the process used to calculate income and expenses paid from other appropriations, the EPA determined they were including indirect costs that included similar organizational codes to those used by FIFRA but were attributable to different programs at the Agency. As a result, income and expenses from other appropriations were overstated, and the changes also impacted the FY 2022 statement of net cost and statement of changes in net position.

Our opinion is not modified with respect to these corrections.

Responsibilities of Management for the Financial Statements

The EPA's management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles. 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. **Reasonable assurance** is a high level of assurance but is not absolute assurance; therefore, it is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, generally accepted government auditing standards, and OMB Bulletin No. 24-02 will always detect a material misstatement or a material matter when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered **material** if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, generally accepted government auditing standards, and OMB Bulletin No. 24-02, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the EPA's internal control. Accordingly, we express no such opinion.
- Evaluate the appropriateness of accounting policies used, the reasonableness of significant accounting estimates made by management, and the overall presentation of the financial statements.
- Perform other procedures we consider necessary in the circumstances.

We are also required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identify during the audit.

Other Information

The EPA's Other Information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements. Management is responsible for the Other Information included in the EPA's Agency Financial Report. The Other Information comprises the following sections: *Message from the Administrator*, *Message from the Chief Financial Officer*, *Management's Discussion and Analysis*, and *Performance*. Other Information does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the Other Information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the Other Information and consider whether a material inconsistency exists between the Other Information and the financial statements, or whether Other Information otherwise appears to be materially misstated. If we conclude, based on the work performed, that an uncorrected material misstatement of the Other Information exists, we are required to describe it in our report.

Report on Internal Control over Financial Reporting

Results of Our Consideration of Internal Control over Financial Reporting

In connection with our audit of the fund's financial statements, we considered the EPA's internal control over financial reporting, consistent with the auditor's responsibilities described below.

Our consideration of the internal control over financial reporting was for the limited purpose of expressing an opinion on the fund's financial statements and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies or to express an opinion on the effectiveness of the EPA's internal control over financial reporting. Therefore, deficiencies in internal control may exist that were not identified during our audit. 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.

We noted one matter that we consider to be a material weakness. This issue is summarized below and detailed in Attachment A.

Material Weakness

The EPA Materially Misstated the FIFRA Fund Income and Expenses from Other Appropriations

The EPA materially misstated the on-top adjustment involving the FIFRA Fund income and expenses from other appropriations by over \$3.0 million. An **on-top adjustment** is a journal entry that is made at the end of the accounting period to adjust the accounts to accurately reflect revenues and expenses of the current period. OMB Circular A-136, *Financial Reporting Requirements*, Section II.3, requires information in financial statements be presented in accordance with generally accepted accounting principles. Additionally, both OMB Circular A-136 and the Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards 4, *Managerial Cost Accounting Standards and Concepts*, provide that the statements report the full cost of each program's output. EPA personnel captured certain amounts that should not have been part of the calculation for the on-top adjustment. If the EPA does not exercise due diligence in the preparation of its on-top adjustment and financial statements, it risks compromising the accuracy of the financial statements and the reliance of the public and other interested parties on them to be free of material misstatement.

Basis for Results of Our Consideration of Internal Control over Financial Reporting

We performed our procedures related to the EPA's internal control over financial reporting in accordance with generally accepted government auditing standards and OMB Bulletin No. 24-02.

Responsibilities of Management for Internal Control over Financial Reporting

The EPA's management is responsible for designing, implementing, and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for Internal Control over Financial Reporting

In planning and performing our audit of the FIFRA Fund financial statements as of and for the year ended September 30, 2023, in accordance with generally accepted government auditing standards, we considered the fund's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements and to comply with OMB audit requirements, but not to express an opinion on the effectiveness of the fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the fund's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations.

Definition and Inherent Limitations of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance or management responsibilities and by other personnel. The objectives of internal control over financial reporting are to provide reasonable assurance of the following: (1) that transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition; and (2) that transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

Intended Purpose of Report on Internal Control over Financial Reporting

Because of inherent limitations, internal control over financial reporting may not prevent or detect and correct misstatements. Also, projections of any assessment of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions or the degree of compliance with the policies or procedures may deteriorate.

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

OMB Bulletin No. 24-02 requires us 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. We are also required to identify material weaknesses disclosed by the audit that were not reported in the Agency's Federal Managers' Financial Integrity Act report. The Agency's report is prepared and submitted at the consolidated level, of which the FIFRA Fund is a component. Accordingly, there are no findings to report at the FIFRA Fund level.

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

Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements did not disclose any instances of noncompliance for FY 2023 that would be reportable under U.S. generally accepted government auditing standards. Providing an opinion on compliance with provisions of laws, regulations, contracts, and grant agreements was not an objective of our audit, and accordingly, we do not express such an opinion. We did not identify any instances of noncompliance.

Basis of Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards.

Responsibilities of Management for Compliance with Laws, Regulations, Contracts, and Grant Agreements

The EPA's management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to the Agency and the fund.

Auditor's Responsibilities for Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our responsibility is to test compliance with selected provisions of laws, regulations, contracts, and grant agreements applicable to the EPA that have a direct effect on the determination of material amounts and disclosures in the fund's financial statements—including whether the EPA's financial management systems comply substantially with requirements of the Federal Financial Management Improvement Act of 1996, section 803(a)—and to perform certain limited procedures. Accordingly, we did not test compliance with all provisions of laws and regulations, contracts, and grant agreements applicable to the EPA. We caution that noncompliance may occur and not be detected by these tests.

Intended Purpose of Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

The purpose of this report is solely to describe the scope of our testing of compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements, as well as the results of that testing. The purpose is not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with generally accepted government auditing standards in considering compliance. Accordingly, this report on compliance with laws, regulations, contracts, and grant agreements is not suitable for any other purpose.

Other Governmental Reporting Requirements

Performance Measures

FIFRA, at 7 U.S.C. § 136a-1, requires that the administrator establish and publish annually in the Federal Register performance measures and goals, including, among other things, the number of products reregistered, canceled, or amended, and the status of the product reregistration. In addition, FIFRA requires the Office of Inspector General to, among other things, audit and report on the FIFRA Fund fees collected and disbursed and the EPA's achievement of those established performance measures and goals. Based on our audit, we found that the EPA was in compliance with the FIFRA statutory performance measure requirements.

Management's Discussion and Analysis

Our audit was conducted to form an opinion on the FIFRA Fund financial statements as a whole. The *Management's Discussion and Analysis* section is presented for the purpose of providing additional analysis and is not a required part of the basic financial statements. The information in this section is management's responsibility. We obtained information from the fund's management about its methods for preparing the *Management's Discussion and Analysis* section, and we reviewed this information for consistency with the financial statements.

We do not express an opinion on the *Management's Discussion and Analysis* section.

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* section.

Prior Reports

In our previous audit of the FIFRA Fund's financial statements, EPA OIG Report No. [24-F-0003](#), *Audit of the EPA's Fiscal Years 2022 and 2021 (Restated) Pesticides Reregistration and Expedited Processing Fund Financial Statements*, issued October 17, 2023, we reported a material weakness and a significant deficiency. In FY 2022, we found that the EPA did not allocate expenses totaling approximately \$1.2 million to the FIFRA Fund that it paid to the U.S. General Services Administration for the use of government facilities and to the U.S. Department of Homeland Security for federal protective services. We also found that the EPA miscalculated the restatement balances for Software in Development for the FIFRA Fund financial statements note 15, "Restatements," overstating the balance by \$66,622.

We recommended that the chief financial officer record an adjustment to recognize rent and federal protection services expenses for the FY 2022 FIFRA Fund financial statements and correct the restatement amount for the Software in Development to accurately capture the amounts for note 15, "Restatements." The EPA agreed with the recommendations and completed the corrective actions.

Damon Jackson

Damon Jackson
Certified Public Accountant
Director, Financial Directorate
Office of Audit
Office of Inspector General
U.S. Environmental Protection Agency
November 25, 2024

Material Weakness

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1 – The EPA Materially Misstated the FIFRA Fund Income and Expenses from Other Appropriations

The EPA materially misstated the on-top adjustment involving the FIFRA Fund income and expenses from other appropriations by over \$3.0 million. An “on-top” adjustment is a journal entry that is made at the end of the accounting period to adjust the accounts to accurately reflect revenues and expenses of the current period. OMB Circular A-136, *Financial Reporting Requirements*, Section II.3, requires information in financial statements be presented in accordance with generally accepted accounting principles. Additionally, both OMB Circular A-136 and the Federal Accounting Standards Advisory Board’s Statement of Federal Financial Accounting Standards 4, *Managerial Cost Accounting Standards and Concepts*, provide that the financial statements report the full cost of each program’s output. EPA personnel captured certain amounts that should not have been part of the calculation for the on-top adjustment. If the EPA does not exercise due diligence in the preparation of its on-top adjustment and financial statements, it risks compromising the accuracy of the financial statements and the reliance of the public and other interested parties on them to be free of material misstatement.

OMB Circular A-136 provides that “[r]eporting entities must comply with [generally accepted accounting principles] for Federal entities and the requirements of this Circular.” The Federal Accounting Standards Advisory Board’s Statement of Federal Financial Accounting Standards 4, *Managerial Cost Accounting Standards and Concepts*, states that “[r]eporting entities should report the full costs of outputs in general purpose financial reports.” Similarly, section II.3.3.3 of OMB Circular A-136 also requires that entities report the full cost of each program’s output, which consists of:

[D]irect and indirect costs and (b) the costs of identifiable supporting services provided by other programs within the entity and by other entities. The entity should accumulate and assign costs in accordance with the costing methodology in SFFAS [*Statement of Federal Financial Accounting Standards*] 4. Costs should include any non-production costs that can be assigned to the program.

The Government Accountability Office’s [GAO-14-704G](#), *Standards for Internal Control in the Federal Government*, requires that federal entities have internal control activities to ensure that they provide accurate and timely recording of transactions and events. We found that EPA personnel captured certain amounts that should not have been part of the calculation for the on-top adjustment calculation involving the “Income and Expenses from Other Appropriations” footnote. If the EPA does not properly analyze the effect of its on-top adjustments, it could continue to materially misstate its financial position, which could impact the reliability of its financial statements.

The Government Accountability Office’s *Standards for Internal Control in the Federal Government* defines the five components of internal control in government. These components are:

- Monitoring.
- Information and communication.

- Control activities.
- Risk assessment.
- Control environment.

Management should design control activities to achieve objectives and respond to risks. The standards for control activities require appropriate documentation of transactions and internal control.

Management is to clearly document internal control, all transactions, and other significant events in a manner that allows the documentation to be readily available for examination. The standards for control activities require accurate and timely recording of transactions and events.

During our analysis, we found that the EPA materially misstated the on-top adjustment involving the FIFRA income and expenses from other appropriations in its FY 2023 draft financial statements by over \$3.0 million. Specifically, EPA personnel captured certain amounts that should not have been part of the calculation for the on-top adjustment. The on-top adjustment support did not provide specific procedures on how the EPA calculated the income and expenses from other appropriations and, therefore, misstated the net cost, changes in net position, and footnote 9 “Income and Expenses from Other Appropriations (Restated)” in the FIFRA Funds’ draft financial statements. When we analyzed the support, we identified that the EPA incorrectly included an organization code in its calculation. We questioned the EPA on how it calculated the amount for the on-top and it informed us that it was erroneously included in the FY 2023 calculation Region 3 grant amounts (an organization code that starts with 032) in Funds E2 (State and Tribal Assistance Grants Clean Water State Revolving Fund), E3 (State and Tribal Assistance Grants Drinking Water State Revolving Fund Carryover (second year)), and E5 (State and Tribal Assistance Grants Earmarks Carryover (second year)). The EPA is in the process of correcting the on-top adjustment for the final financial statements.

If the EPA does not exercise due diligence when preparing its on-top adjustment and financial statements, it risks compromising the accuracy of the financial statements and the reliance of the public and other interested parties on them to be free of material misstatement.

Recommendations

We recommend that the chief financial officer:

1. Correct the calculation in the Federal Insecticide, Fungicide, and Rodenticide Act 23-06A on-top adjustment to accurately capture the amounts for footnote 9, “Income and Expenses from Other Appropriations (Restated).”
2. Develop and implement standard operating procedures for calculating Federal Insecticide, Fungicide, and Rodenticide Act Fund income and expenses from other appropriations.

Agency Response and OIG Assessment

The EPA agreed with our recommendations. The Agency completed Recommendation 1 on December 9, 2024. The Agency provided an estimated due date of February 3, 2025 which has passed. The corrective action is still pending for Recommendation 2. We consider these recommendations resolved with a corrective action pending.

Status of Recommendations and Potential Monetary Benefits

Rec. No.	Page No.	Recommendation	Status*	Action Official	Planned Completion Date	Potential Monetary Benefits (in \$000s)
1	10	Correct the calculation in the Federal Insecticide, Fungicide, and Rodenticide Act 23-06A on-top adjustment to accurately capture the amounts for footnote 9, "Income and Expenses from Other Appropriations (Restated)."	C	Chief Financial Officer	12/9/24	\$3,088
2	10	Develop and implement standard operating procedures for calculating Federal Insecticide, Fungicide, and Rodenticide Act Fund income and expenses from other appropriations.	R	Chief Financial Officer	2/3/25	—

* C = Corrective action completed.

R = Recommendation resolved with corrective action pending.

U = Recommendation unresolved with resolution efforts in progress.

***Fiscal Years 2023 and 2022 (Restated) Pesticides
Reregistration and Expedited Processing Fund
(FIFRA) Financial Statements***

Fiscal Years 2023 and 2022 (Restated)
Pesticides Reregistration and Expedited Processing Fund (FIFRA)
Financial Statements



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

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Management's Discussion and Analysis

Under the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) and the Federal Food, Drug, and Cosmetic Act (FFDCA), as amended by the Food Quality Protection Act (FQPA) of 1996, the EPA's Pesticide Program registers new pesticides and re-evaluates existing pesticides to ensure that they can be used safely and that levels of residue in food and animal feed are safe (there is a reasonable certainty of no harm). The Agency must also conclude that, when used in accordance with labeling and common practices, the product will not generally cause unreasonable adverse effects on the environment.

In accordance with FIFRA and FFDCA, the pesticide program administers the Pesticides Reregistration and Expedited Processing Fund (FIFRA fund). As of 1996, fees for maintenance of pesticide registrations are deposited to the FIFRA fund, which is available to the EPA without further appropriation.

Under the FFDCA, EPA sets "tolerances", or maximum residue levels. If a pesticide is intended to be used in a manner that may result in residues in food or animal feed, the applicant must petition EPA for establishment of a tolerance (or exemption from a tolerance). Tolerances are set at levels that ensure a reasonable certainty of no harm from the potential pesticide residues in food combined with other non-occupational exposure.

The passage of the Food Quality Protection Act (FQPA) in 1996 provided for additional fees to support reregistration activities and required tolerances to be reassessed as part of the reregistration program. Effective January 1997, all fees related to tolerance activities were deposited in the FIFRA fund. With passage of the Pesticide Registration Improvement Act (PRIA 1) of 2003 and amendments in 2007, 2012 and 2019, no additional tolerance petition fees were to be deposited to the FIFRA fund through FY 2023. As a result, no additional tolerance petition fees were deposited to the FIFRA fund in FY 2021 and FY 2022. The fourth reauthorization of PRIA, the Pesticide Registration Improvement Act of 2022 (PRIA 5) was signed into law on December 29, 2022 and became effective on that date. PRIA 5 does not have bearing for FY 2022.

The Pesticide Reregistration and Registration Review Programs

EPA is responsible for re-evaluating the safety of existing pesticides. Since the passage of FIFRA in 1947, scientific analysis techniques have grown much more precise and sophisticated and health and environmental standards have become more stringent. With the 1988 amendments to FIFRA (FIFRA '88), Congress mandated the accelerated reregistration of all products registered prior to November 1, 1984. The statute required completion of Reregistration Eligibility Decisions (REDs) and tolerance reassessment for all food- use active ingredients by 2006.

All REDs for the active ingredients have been completed, the last being completed in FY 2008. A RED is a decision by the Agency defining whether products containing the pesticide active ingredient are eligible or ineligible for reregistration. Following the issuance of the RED, the registrant must comply with the RED by submitting product-specific data and revised labels for each product containing that active ingredient or cancel the product registration. Based on its review of the data, if the product has met all the requirements, the EPA then reregisters the product.

The FQPA introduced a new program called Registration Review which replaced EPA's Pesticide Reregistration and Tolerance Reassessment programs as those programs were completed. Unlike earlier review programs, Registration Review applies to all registered pesticides. EPA reviews each registered pesticide every 15 years to determine whether it still meets the FIFRA standard for registration. In this way, the Agency ensures that all registered pesticides do not pose unreasonable risks to human health or the environment when used as directed on product labeling.

FQPA also reauthorized the collection of maintenance fees through 2001 to complete the review of older pesticides to ensure they meet current standards (increasing annual fees from \$14 million to \$16 million per year through 2000) and required all tolerances (over 9,700) to be reassessed by 2006. The 2002 appropriations bill extended maintenance fees to \$17 million for another year, and the 2003 appropriations extended them to \$21.5 million for that year. Passage of PRIA 1 in FY 2004 extended maintenance fees through FY 2008 (with annual fees totaling \$26 million in FY 2004; \$27 million in FY 2005-2006; \$21 million in FY 2007; and \$15 million in FY 2008). Passage of the Pesticide Registration Improvement Renewal Act (PRIA 2) in October 2007 extended maintenance fees through FY 2012 (\$22 million each FY). PRIA 2 provided for maintenance fees to offset the costs of registration review beginning in FY 2008.

For pesticides registered before October 1, 2007, EPA had an initial statutory mandate to complete Registration Review decisions by October 1, 2022; there are a total of 726 cases that need to have decisions completed. For each case, the steps in this process include, in this order: opening dockets, developing work plans, completing risk assessments, and making decisions regarding any risk management measures. It is important to open dockets and develop work plans for as many cases as possible early in the process so that there is time to complete the risk assessments and make decisions. In 2021 and 2022, EPA continued completing risk assessments and making decisions to meet its initial statutory deadline of October 1, 2022. At the initial statutory deadline of October 1, 2022, EPA had completed 685 Draft Risk Assessments, 630 Proposed Interim/Proposed Final Decisions, and 582 Interim or Final Decisions. The FY 2023 omnibus appropriations bill, enacted on December 29, 2022, extended the deadline to complete the initial Registration Review of each pesticide or pesticide case to October 1, 2026. EPA is continuing to work on these remaining Registration Review cases, as well as 63 additional cases whose registration review statutory deadline falls before October 1, 2026.

Congress authorized the collection of maintenance fees from manufacturers to supplement appropriated funds to support reregistration and registration review programs. Maintenance fees are assessed on a product-by-product basis with caps on the maximum number of products for which any single company would have to pay fees, as well as fee reductions for qualified small businesses. Registrations for minor use registrations and public health pesticides are also eligible for waivers and/or refunds of maintenance fees. Fees are deposited into the FIFRA Reregistration and Expedited Processing Fund. By statute, excess monies in the FIFRA Reregistration and Expedited Revolving Processing Fund may be invested. PRIA 3 also had set aside approximately \$800,000 of the collected maintenance fees for fiscal years 2013 through 2017 to enhance specified IT systems.

PRIA 4 became effective March 8, 2019, and raised the maintenance fee annual collection target from \$27.8 million under PRIA 3 to \$31 million through fiscal year 2023. EPA had invoiced for FY 2019 maintenance fees in December 2019 under PRIA 3 authority and using the PRIA 3 collection target of \$27.8M. When PRIA 4 was enacted midway through the fiscal year, rather than reinvoice for the additional \$3.2M to achieve the increased annual target specified in PRIA 4, EPA utilized a provision in PRIA 4 which allows the EPA to average across fiscal years within PRIA 4 to account for over/under collection in a given fiscal year. For the remaining 4 years of PRIA 4 authority, EPA's collection target

will be \$31.8M/year. PRIA 4 replaced the specific IT enhancement set-aside from PRIA 3 with two new maintenance fee set-asides of up to \$500K each annually through fiscal year 2023 for the efficacy guideline development and rulemaking for invertebrate pests of significant public health or economic importance, and the Good Laboratory Practices (GLP) standards compliance monitoring program. PRIA 4 also removed an appropriations constraint on spending FIFRA maintenance fees.

PRIA 5 raised the maintenance fee average annual collection target from \$31 million under PRIA 4 to \$42 million and authorized collection for FY 2023 through 2027. PRIA 5 was enacted partially through FY 2023 and after maintenance fee invoicing went out based on the PRIA 4 collection target of \$31 million. A second invoicing of maintenance fee went out in January 2023 after the passage of PRIA 5, with the objective of achieving collections reflective of PRIA 5 target of \$42 million annually.

PRIA 5 continued the PRIA 4 maintenance fee set-aside for the GLP standards compliance monitoring program and discontinued the set aside for guideline development and rulemaking for invertebrate pests of significant public health or economic importance. PRIA 5 created new set asides for fiscal years 2023 through 2027 to support the following activities:

- Processing registrant submission not covered under the fee tables in FIFRA section 33(b) (3) (B) to clear the current backlog and process new submissions according to their timeframes (1/8th of the fund, or 12.5% of collected maintenance fees each year).
- EPA staff education and training (not more than \$500K/yr)
- Create and implement the Vector Expedited Review Voucher (VERV) program (not more than \$500k/yr)
- Farmworker training and education grants (for fiscal years 2023 through 2027, not more than \$7.5 million)
- Health care provider training relation to the recognition, treatment, and management of pesticide-related illnesses and injuries (for fiscal years 2023 through 2027, not more than \$2.5 million)
- Technical assistance to grantees (for fiscal years 2023 through 2027, not more than \$1.75 million)
- Partnership grants (not more than \$500k/yr)
- Pesticide Safety Education program (not more than \$500k/yr)
- Development of public health performance standards for antimicrobial devices (not more than \$500k/yr)
- Funding of the sentinel Event Notification System for Occupational Risk (SENSOR) program's monitoring of acute pesticide-related illness and injury (not more than \$500K/yr)

Highlights and Accomplishments

Reregistration and Expedited Processing Fund (FIFRA) Financial Perspective

During FY 2023, the Agency's obligations charged against the Reregistration and Expedited Processing Revolving Fund for the cost of the reregistration, registration review and other FIFRA activities authorized by 7 U.S.C. 136(k)(2)(A) were \$42.1 million and 169.6 work-years. Of this amount, the EPA obligated approximately \$23.3 million for Personnel Compensation and Benefits (PC&B).

Appropriated funds are used in addition to pesticide user fees. In FY 2022, the total appropriations that funded registration review, reregistration and other FIFRA activities authorized by 7 U.S.C. 136(k)(2)(A) were approximately \$10.4 million.

The Fund has two types of receipts: fee collections and interest earned on investments. Of the \$40.1 million in FY 2023 receipts, more than 99.9% were fee collections. Total unobligated balance in the fund at the end of FY 2023 was \$13.9 million.

Registration Review Program (FIFRA) Performance Measures

The following measures support the program's strategic goals under the FY 2022 – FY 2026 Strategic Plan: ensuring the safety of chemicals and pollution prevention.

Measure 1: Number of pesticide registration review cases completed.

Results: EPA completed 15 registration review cases in FY2023, exceeding the target of 8 cases completed.

Measure 2: Number of pesticide registration review dockets opened for registration review cases.

Results: EPA opened 25 registration review dockets in FY 2023, exceeding the target of 20 dockets opened.

Measure 3: Number of draft risk assessments completed for pesticide registration review cases.

Results: EPA completed 10 draft risk assessments in FY 2023, falling short of the target of 16 draft risk assessments completed.

Principal Financial Statements

**U.S. Environmental Protection Agency
FIFRA
Balance Sheet
As of September 30, 2023 and 2022
(Dollars in Thousands)**

	<u>2023</u>	<u>2022</u>
ASSETS:		
Intragovernmental:		
Fund Balance With Treasury (Note 2)	\$ 30,826	\$ 31,338
Advances and Prepayments	<u>68</u>	<u>414</u>
Total Intragovernmental	<u>30,894</u>	<u>31,752</u>
Other Than Intragovernmental:		
Accounts Receivable, Net (Note 3)	-	1
General Property Plant and Equipment, Net (Note 5)	<u>12,516</u>	<u>12,215</u>
Total Other Than Intragovernmental	<u>12,516</u>	<u>12,216</u>
Total Assets	<u>\$ 43,410</u>	<u>\$ 43,968</u>
LIABILITIES:		
Intragovernmental:		
Other (Note 6)	<u>\$ 921</u>	<u>\$ 2,696</u>
Total Intragovernmental	921	2,696
Other Than Intragovernmental:		
Accounts Payable (Note 4)	133	120
Federal Employee and Veteran Benefits Payable (Note 8)	3,447	3,578
Advances from Others and Deferred Revenue	28,168	27,453
Other (Note 6)	<u>1,114</u>	<u>1,714</u>
Total Other Than Intragovernmental	<u>32,862</u>	<u>32,865</u>
Total Liabilities	<u>\$ 33,783</u>	<u>\$ 35,561</u>
NET POSITION:		
Cumulative Results of Operations - Funds from Dedicated Collections	<u>\$ 9,627</u>	<u>\$ 8,407</u>
Total Net Position	9,627	8,407
Total Liabilities and Net Position	<u>\$ 43,410</u>	<u>\$ 43,968</u>

The accompanying notes are an integral part of these financial statements.
EPA's FY 2023 Annual FIFRA Financial Statements

U.S. Environmental Protection Agency
FIFRA
Statement of Net Cost
For the Fiscal Years Ended September 30, 2023 and 2022 (Restated)
(Dollars in Thousands)

	2023	Restated 2022
COSTS		
Gross Costs (Note 10)	\$ 41,611	\$ 39,419
Expenses from Other Appropriations (Restated) (Note 9 and 12)	40,146	28,375
Total Costs	81,757	67,794
Less: Earned Revenue (Note 10)	39,236	41,140
NET COST OF OPERATIONS (Note 11)	\$ 42,521	\$ 26,654

The accompanying notes are an integral part of these financial statements.
EPA's FY 2023 Annual FIFRA Financial Statements

U.S. Environmental Protection Agency
FIFRA
Statement of Changes in Net Position
For the Fiscal Years Ended September 30, 2023 and 2022 (Restated)
(Dollars in Thousands)

	2023	Restated 2022
CUMULATIVE RESULTS OF OPERATIONS:		
Beginning Balance	\$ 8,407	\$ 5,142
Non-exchange Revenue	865	98
Transfers In/(Out) Without Reimbursement	-	2
Income from Other Appropriations (Restated) (Note 9 and 12)	40,146	28,375
Imputed Financing	<u>2,730</u>	<u>1,444</u>
Net Cost of Operations (Notes 10 and 11)	<u>(42,521)</u>	<u>(26,654)</u>
Net Change in Cumulative Results of Operations	1,220	3,265
Total Cumulative Results of Operations	<u>9,627</u>	<u>8,407</u>
Net Position	<u>\$ 9,627</u>	<u>\$ 8,407</u>

The accompanying notes are an integral part of these financial statements.
EPA's FY 2023 Annual FIFRA Financial Statements

U.S. Environmental Protection Agency
FIFRA
Statement of Budgetary Resources
For the Fiscal Years Ended September 30, 2023 and 2022
(Dollars in Thousands)

	2023	2022
BUDGETARY RESOURCES		
Unobligated Balance From Prior Year Budget Authority, Net (mandatory) (Note 7)	\$ 17,950	\$ 26,877
Spending Authority from Offsetting Collections (mandatory)	40,382	32,225
Total Budgetary Resources	\$ 58,332	\$ 59,102
 STATUS OF BUDGETARY RESOURCES		
New Obligations and Upward adjustments (total)	\$ 44,680	\$ 41,511
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	13,652	17,068
Unapportioned, Unexpired Accounts	-	523
Unobligated Balance, End of Year (total): (Note 7)	13,652	17,591
Total Status of Budgetary Resources	\$ 58,332	\$ 59,102
 OUTLAYS, NET		
Outlays, Net (total) (mandatory)	\$ 512	\$ 7,122
Distributed Offsetting Receipts (-)	-	-
Agency Outlays, Net (mandatory) (Note 11)	\$ 512	\$ 7,122

The accompanying notes are an integral part of these financial statements.
EPA's FY 2023 Annual FIFRA Financial Statements

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2023 and 2022
(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, land, hazardous waste, pesticides, and toxic substances.

The FIFRA Revolving Fund was authorized in 1988 by amendments to the Federal Insecticide, Fungicide and Rodenticide Act (FIFRA). The 1988 amendments mandated the accelerated re-registration of all products registered prior to November 1, 1984. Congress authorized the collection of maintenance fees to supplement appropriations to fund re-registration and to fund expedited processing of pesticides. Maintenance fees are assessed on registrants of pesticide products. FIFRA also includes provisions for the registration of new pesticides (funded in part from the PRIA or Pesticide Registration Fund), monitoring the distribution and use of pesticides, issuing civil or criminal penalties for violations, establishing cooperative agreements with the states, and certifying training programs for users of restricted chemicals. Appropriated funds, apart from partial funding of registration from Pesticide Registration Service Fees in the Pesticide Registration Fund, pay for these activities. The FIFRA Revolving Fund is accounted for under Treasury symbol number 68X4310.

The FIFRA 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

These financial statements have been prepared to report the financial position and results of operations of the EPA for the Reregistration and Expedited Processing (FIFRA) Revolving Fund as required by the Chief Financial Officers Act of 1990. The reports have been prepared from the books and records of the EPA in accordance with Office of Management and Budget (OMB) Circular A-136 *Financial Reporting Requirements*, and the EPA's accounting policies which are summarized in this note. These statements are therefore different from the financial reports also prepared by the EPA pursuant to OMB directives that are used to monitor and control the EPA's use of budgetary resources.

C. Budgets and Budgetary Accounting

Funding of the FIFRA Revolving Fund is provided by fees collected from industry to offset costs incurred by the EPA in carrying out these programs. Each year, the EPA submits an apportionment request to OMB based on the anticipated collections of industry fees.

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
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2023 and 2022
(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.

E. Revenues and Other Financing Sources

The EPA's 2002 appropriations bill extended authority to collect maintenance fees by one year in the amount of \$17 million and the FY 2003 appropriations extended the authority to collect fees again by one year in the amount of \$21.5 million. Passage of the Pesticide Registration Improvement Act (PRIA) in 2004 extended the authority to collect maintenance fees through FY 2008 (with annual fee amounts at \$26 million in FY 2004; \$27 million in FY 2005-2006; \$21 million in FY 2007; and \$15 million in FY 2008). Passage of the Pesticide Registration Improvement Renewal Act (commonly referred to as PRIA II) in 2007 extended the authority to collect maintenance fees through FY 2012 (with annual fee amounts set at \$22 million each year from 2008-2012). For FYs 2023 and 2022, the FIFRA Revolving Fund received funding from maintenance fees collected on existing registered pesticide products and from interest collected on investments in U.S. Government securities. For FYs 2023 and 2022, revenues were recognized from fee collections to the extent that expenses are incurred during the fiscal year.

F. Funds with the Treasury

The FIFRA fund deposits receipts and processes disbursements through its operating account maintained at the U.S. Department of Treasury. Cash funds in excess of immediate needs are invested in U.S. Government securities.

G. Advances and Prepayments

FIFRA advances funds to the EPA's Working Capital Fund to pay for computer, postage, and other administrative support services.

H. Investments in U. S. Government Securities

Investments in U. S. Government securities are maintained by Treasury and are reported at amortized cost net of unamortized discounts. Discounts are amortized over the term of the investments and reported as interest income. FIFRA holds the investments to maturity, unless needed to finance operations of the fund. No provision is made for unrealized gains or losses on these securities because, in most cases, they are held to maturity.

U.S. Environmental Protection Agency
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Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2023 and 2022
(Dollars in Thousands)

I. Property, Plant, and Equipment

General property, plant and equipment for FIFRA includes software in production. Internal use software includes purchased commercial off-the-shelf software, contractor developed software and software that was internally developed by Agency employees. In FY 2017, the EPA reviewed its capitalization threshold levels for PP&E. The Agency performed an analysis of the values of software assets, reviewed capitalization threshold from \$250 thousand to \$5 million to better align with major software acquisition investments. The \$5 million threshold will be applied prospectively to software acquisitions and modifications/enhancements placed into service after September 30, 2016. Software assets placed into service prior to October 1, 2016 were capitalized at the \$250 thousand threshold. Internal use software is capitalized at full cost (direct and indirect) and amortized using the straight-line method over its useful life, not exceeding five years.

J. Accounts Receivable and Interest Receivable

FIFRA receivables are mainly for interest receivable on investments.

K. 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. Liabilities for which an appropriation has not been enacted are classified as advances from others and deferred revenue, and there is no certainty that the appropriations will be enacted. For FIFRA, advances from others and deferred revenue are liquidated from fee receipts and interest earnings since FIFRA receives no appropriation. Fees collected by the Agency are classified as advances from others and deferred revenue until expended. Liabilities of the Agency, arising from other than contracts can be abrogated by the Government acting in its sovereign capacity.

L. Accrued Unfunded Annual Leave

Annual, sick, and other leave is expensed as taken during the fiscal year. Sick leave earned but not taken is not accrued as a liability. It is expensed as it is used. 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 "Federal Employee and Veteran Benefits Payable."

M. Advances from Others and Deferred Revenue (see Note 9)

Fees collected by the FIFRA program that have not yet been expended are considered deferred revenue. Deferred revenue will fluctuate in conjunction with expenses paid from other appropriations and program expenses.

N. 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

U.S. Environmental Protection Agency
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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.

O. Non-exchange Revenue

Non-exchange revenue is entirely comprised of interest earned on Treasury Securities.

P. Prior Period Adjustments and Restatements

Prior period adjustments, if any, are made in accordance with SFFAS No. 21, Reporting Corrections of Errors and Changes in Accounting Principles. Specifically, prior period adjustments will only be made for material prior period errors to: (1) the current period financial statements, and (2) the prior period financial statements presented for comparison. Adjustments related to changes in accounting principles will only be made to the current period financial statements, but not to prior period financial statements presented for comparison.

Q. 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.

R. Reclassifications and Comparative Figures

Certain reclassifications have been made to the prior year's financial statements to enhance comparability with the current year's financial statements in accordance with Office of Management and Budget (OMB) Circular No. A-136, *Financial Reporting Requirements* revised May 19, 2023. As a result, the form and content of the Balance Sheet, Statement of Changes in Net Position and footnotes has changed to conform with OMB Circular No. A-136.

U.S. Environmental Protection Agency
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Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2023 and 2022
(Dollars in Thousands)

Note 2. Fund Balance With Treasury (FBWT)

Fund Balance with Treasury as of September 30, 2023 and 2022 consists of the following:

	2023			2022		
	Entity Assets	Non-Entity Assets	Total	Entity Assets	Non-Entity Assets	Total
Revolving Funds:						
FIFRA	\$ 30,826	\$ -	\$ 30,826	\$ 31,338	\$ -	\$ 31,338
Total	\$ 30,826	\$ -	\$ 30,826	\$ 31,338	\$ -	\$ 31,338

Status of Fund Balances:

Unobligated Amounts in Fund Balance:

	2023	2022
Available for Obligation	\$ 13,652	\$ 17,068
Obligated Balance not yet Disbursed	14,897	11,905
Unavailable for Obligation	<u>2,277</u>	<u>2,365</u>
Total	\$ 30,826	\$ 31,338

Note 3. Accounts Receivable, Net

Accounts Receivable as of September 30, 2023 and 2022, consist of the following:

	2023	2022
Non-Federal:		
Accounts & Interest Receivable	\$ -	\$ 1
Total	\$ -	\$ 1

The Allowance for Uncollectible Accounts is determined both on a specific identification basis, as a result of a case-by-case review of receivables, and on a percentage basis for receivables not specifically identified.

Note 4. Accounts Payable

Accounts Payable are current liabilities and consist of the following amounts as of September 30, 2023 and 2022:

	2023	2022
Other Than Intragovernmental:		
Accounts Payable	\$ 20	\$ 119
Disbursements In Transit	<u>113</u>	<u>1</u>
Total	\$ 133	\$ 120

U.S. Environmental Protection Agency
FIFRA
Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2023 and 2022
(Dollars in Thousands)

Note 5. General Property, Plant and Equipment, Net

General property, plant, and equipment (PP&E) consist of software, real property, EPA-held and contractor-held personal property, and capital leases.

As of September 30, 2023, General PP&E Cost consisted of the following:

	EPA- Held Equipment	Software (production)	Software (development)	Total
Balance, Beginning of Year	\$ 768	\$ 330	\$ 11,808	\$ 12,906
Additions	-	-	380	380
Balance, End of Year	<u>\$ 768</u>	<u>\$ 330</u>	<u>\$ 12,188</u>	<u>\$ 13,286</u>

As of September 30, 2023, General PP&E Accumulated Depreciation consisted of the following:

	EPA- Held Equipment	Software (production)	Software (development)	Total
Balance, Beginning of Year	\$ 361	\$ 330	\$ -	\$ 691
Depreciation Expense	79	-	-	79
Balance, End of Year	<u>\$ 440</u>	<u>\$ 330</u>	<u>\$ -</u>	<u>\$ 770</u>

As of September 30, 2023, General PP&E, Net consisted of the following:

	EPA- Held Equipment	Software Production	Software (development)	Total
Balance, End of Year, Net	<u>\$ 328</u>	<u>\$ -</u>	<u>\$ 12,188</u>	<u>\$ 12,516</u>

As of September 30, 2022, General PP&E Cost consisted of the following:

	EPA- Held Equipment	Software (production)	Software (development)	Total
Balance, Beginning of Year	\$ 768	\$ 330	\$ 9,043	\$ 10,141
Additions	-	-	2,765	2,765
Balance, End of Year	<u>\$ 768</u>	<u>\$ 330</u>	<u>\$ 11,808</u>	<u>\$ 12,906</u>

U.S. Environmental Protection Agency
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Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2023 and 2022
(Dollars in Thousands)

As of September 30, 2022, General PP&E Accumulated Depreciation consisted of the following:

	EPA- Held Equipment	Software (production)	Software (development)	Total
Balance, Beginning of Year	\$ 282	\$ 330	\$ -	\$ 612
Depreciation Expense	79	-	-	79
Balance, End of Year	<u>\$ 361</u>	<u>\$ 330</u>	<u>\$ -</u>	<u>\$ 691</u>

As of September 30, 2022, General PP&E, Net consisted of the following:

	EPA- Held Equipment	Software (production)	Software (production)	Total
Balance, End of Year, Net	<u>\$ 407</u>	<u>\$ -</u>	<u>\$ 11,808</u>	<u>\$ 12,215</u>

Note 6. Other Liabilities

At various periods throughout FY 2023 and FY 2022, employees with their associated payroll costs were transferred from FIFRA to the Environmental Programs and Management (EPM) appropriation. These employees were transferred to keep FIFRA's obligations and disbursements within budgetary limits. When resources become available, the employees charging to FIFRA increased to utilize resources as much as possible.

This process has led to variations between the year-end liabilities of FYs 2023 and 2022. The liabilities covered by budgetary resources (both Intragovernmental and non-Federal) represent unpaid payroll and benefits as well as accrued expenses at year-end.

Other Liabilities consist of the following as of September 30, 2023:

	Covered by Budgetary Resources	Not Covered by Budgetary Resources	Total
Intragovernmental			
Current			
Employer Contributions & Payroll Taxes	\$ 90	\$ -	\$ 90
Other Accrued Liabilities	831	-	831
Total Intragovernmental	<u>\$ 921</u>	<u>\$ -</u>	<u>\$ 921</u>
Other Than Intragovernmental			
Current			
Other Accrued Liabilities	\$ 747	\$ -	\$ 747
Accrued Funded Payroll and Benefits	367	-	367
Total Other Than Intragovernmental	<u>\$ 1,114</u>	<u>\$ -</u>	<u>\$ 1,114</u>

U.S. Environmental Protection Agency
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For the Fiscal Years Ended September 30, 2023 and 2022
(Dollars in Thousands)

Other Liabilities consist of the following as of September 30, 2022:

	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Budgetary Resources</u>	<u>Total</u>
Current			
Employer Contributions & Payroll Taxes	\$ 237	\$ -	\$ 237
Other Accrued Liabilities	<u>2,459</u>	<u>-</u>	<u>2,459</u>
Total Intragovernmental	<u>\$ 2,696</u>	<u>\$ -</u>	<u>\$ 2,696</u>
Other Liabilities - Other Than Intragovernmental			
Current			
Other Accrued Liabilities	\$ 739	\$ -	\$ 739
Accrued Funded Payroll and Benefits	<u>975</u>	<u>-</u>	<u>975</u>
Total Other Than Intragovernmental	<u>\$ 1,714</u>	<u>\$ -</u>	<u>\$ 1,714</u>

U.S. Environmental Protection Agency
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Notes to the Financial Statements
For the Fiscal Years Ended September 30, 2023 and 2022
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Note 7. Statement of Budgetary Resources

The purpose of Federal budgetary accounting is to control, monitor, and report on funds made available to Federal agencies bylaw and help ensure compliance with law. The following budget terms from OMB Circular A-11, Section 20.3 are commonly used:

- **Appropriation:** A provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority.
- **Budgetary resources:** Amounts available to incur obligations in a given year. Budgetary resources consist of new budget authority and unobligated balances of budget authority provided in previous years.
- **Distributed offsetting receipts:** Amounts that an agency collects from the public or from other U.S. Government agencies that are used to offset or reduce an agency's budget outlays. Agency outlays are measured on both a gross and net basis, with net outlays being reduced by offsetting receipts (and other amounts).
- **Offsetting collections:** Payments to the Government that, by law, are credited directly to expenditure accounts and deducted from gross budget authority and outlays of the expenditure account, rather than added to receipts. Usually, offsetting collections are authorized to be spent for the purposes of the account without further action by Congress. They usually result from business-like transactions with the public, including payments from the public in exchange for goods and services, reimbursements for damages, and gifts or donations of money to the Government and from intragovernmental transactions with other Government accounts. The authority to spend offsetting collections is a form of budget authority.
- **Offsetting receipts:** Payments to the Government that are credited to offsetting receipt accounts and deducted from gross budget authority and outlays, rather than added to receipts. Usually, they are deducted at the level of the agency and subfunction, but in some cases they are deducted at the level of the Government as a whole. They are not authorized to be credited to expenditure accounts. The legislation that authorizes the offsetting receipts may earmark them for a specific purpose and either appropriate them for expenditure for that purpose or require them to be appropriated in annual appropriations acts before they can be spent. Like offsetting collections, they usually result from business-like transactions with the public, including payments from the public in exchange for goods and services, reimbursements for damages, and gifts or donations of money to the Government, and from intragovernmental transactions with other Government accounts.
- **Obligation:** A binding agreement that will result in outlays, immediately or in the future. Budgetary resources must be available before obligations can be incurred legally.
- **Outlay:** A payment to liquidate an obligation. Outlays generally are equal to cash disbursements and are the measure of Government spending.

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Recoveries of Prior Year Obligations, Temporarily Not Available, and Permanently Not Available on the Statement of Budgetary Resources consist of the following amounts as of September 30, 2023 and 2022:

	2023	2022
Unobligated Balance Brought Forward, Oct 1.	\$ <u>17,591</u>	\$ <u>26,165</u>
Adjustments to Budgetary Resources Made During the Current Year		
Downward Adjustments of Prior Year Undelivered Orders	358	625
Other Adjustments	<u>-</u>	<u>87</u>
Total	358	712
Unobligated Balance from Prior Year Budget Authority, Net (mandatory)	\$ <u>17,949</u>	\$ <u>26,877</u>
Temporary Reduction-New Budget Authority	\$ <u>(2,277)</u>	\$ <u>(1,842)</u>

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, 2023 and 2022:

	2023	2022
Unexpired Unobligated Balance	<u>\$ 13,652</u>	<u>\$ 17,591</u>
Total	\$ <u>13,652</u>	\$ <u>17,591</u>

Budgetary resources obligated for undelivered orders as of September 30, 2023 and 2022:

	2023	2022
Intragovernmental:		
Unpaid Undelivered Orders	\$ 314	\$ 613
Paid Undelivered Orders	68	414
Other Than Intragovernmental:		
Unpaid Undelivered Orders	<u>12,365</u>	<u>7,843</u>
Total	\$ <u>12,747</u>	\$ <u>8,870</u>

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Note 8. Federal Employee and Veteran Benefits Payable

Payroll and benefits payable to the EPA employees for the years September 30, 2023 and 2022 consist of the following:

	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Budgetary Resources</u>	<u>Total</u>
FY 2023 Federal Employee and Veteran Benefits Payable			
Employer Contributions Payable - Thrift Savings Plan	\$ 44	\$ -	\$ 44
Total - Current	44	-	44
Accrued Unfunded Annual Leave	-	3,403	3,403
Total - Non-Current	-	3,403	3,403
Total	\$ 44	\$ 3,403	\$ 3,447
	<u>Covered by Budgetary Resources</u>	<u>Not Covered by Budgetary Resources</u>	<u>Total</u>
FY 2022 Federal Employee and Veteran Benefits Payable			
Employer Contributions Payable - Thrift Savings Plan	\$ 119	\$ -	\$ 119
Total - Current	119	-	119
Accrued Unfunded Annual Leave	-	3,459	3,459
Total - Non-Current	-	3,459	3,459
Total	\$ 119	\$ 3,459	\$ 3,578

Note 9. Income and Expenses from Other Appropriations (Restated)

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.

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During FYs 2023 and 2022, the EPA had two appropriations which funded a variety of programmatic and non-programmatic activities across the Agency, subject to statutory requirements. The EPM appropriation was created to fund personnel compensation and benefits, travel, procurement, and contract activities.

As illustrated below, there is net zero impact on EPA's Statement of Changes in Net Position.

	2023	Restated 2022
Income from Other Appropriations (Restated)	\$ 40,146	\$ 28,375
Expenses from Other Appropriations (Restated)	40,146	28,375
Net Effect	\$ -	\$ -

Note 10. Intragovernmental Costs and Exchange Revenue (Restated)

Intragovernmental costs relate to the source of the goods or services, not the classification of the related revenue.

	2023	Restated 2022
Costs:		
Intragovernmental	\$ 13,528	\$ 13,497
Other Than Intragovernmental	28,083	25,922
Expenses from Other Appropriations (Restated)	40,146	28,375
Total Costs	\$ 81,757	\$ 67,794
Revenue:		
Other Than Intragovernmental	39,236	41,140
Total Revenue	39,236	41,140
Net Cost of Operations:	\$ 42,521	\$ 26,654

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Note 11. Reconciliation of Net Cost of Operations to Net Outlays (Restated)

For the Fiscal Year 2023:

	Intra- governmental	Other Than Intra- governmental	Total 2023
NET COST	\$ 13,528	\$ 28,993	\$ 42,521
Components of Net Cost That Are Not Part of Net Outlays:			
Property, Plant and Equipment Depreciation	-	(79)	(79)
Applied Overhead/Cost Capitalization Offset	-	379	379
Expenses from Other Appropriations	-	(40,146)	(40,146)
Increase/(Decrease) in Assets:			
Accounts Receivable	-	(1)	(1)
Other Assets	(346)	-	(346)
(Increase)/Decrease in Liabilities:			
Accounts Payable	-	(12)	(12)
Federal Employee and Veteran Benefits Payable	-	131	131
Other Liabilities	1,775	(115)	1,660
Other Financing Sources:			
Other Imputed Financing	(2,730)	-	(2,730)
Total Components of Net Cost That Are Not Part of Net Outlays	(1,301)	(39,843)	(41,144)
Miscellaneous Items			
Custodial/Non-exchange revenue	(865)	-	(865)
Total Miscellaneous Items	(865)	-	(865)
NET OUTLAYS	\$ 11,362	\$ (10,850)	\$ 512

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For the Fiscal Year 2022 (Restated):

	<u>Intra- governmental</u>	<u>(Restated) Other Than Intra- governmental</u>	<u>Total 2022</u>
NET COST	\$ 13,497	\$ 13,157	\$ 26,654
Components of Net Cost That Are Not Part of Net Outlays:			
Property, Plant and Equipment Depreciation	-	(79)	(79)
Applied Overhead/Cost Capitalization Offset	-	2,765	2,765
Other (Restated)	-	(28,375)	(28,375)
Increase/(Decrease) in Assets:			
Accounts Receivable	-	1	1
Other Assets	229	-	229
(Increase)/Decrease in Liabilities:			
Accounts Payable	(1,980)	(90)	(2,070)
Federal Employee and Veteran Benefits Payable	-	447	447
Other Liabilities	-	8,994	8,994
Other Financing Sources:			
Other Imputed Financing	(1,444)	-	(1,444)
Total Components of Net Cost That Are Not Part of Net Outlays	(3,195)	(16,337)	(19,532)
Miscellaneous Items			
Custodial/Non-exchange revenue	(98)	-	(98)
Total Miscellaneous Items	(98)	-	(98)
Other Temporary Timing Differences	-	98	98
NET OUTLAYS	\$ 10,204	\$ (3,082)	\$ 7,122

Budgetary and financial accounting information differ. Budgetary accounting is used for planning and control purposes and relates to both the receipt and use of cash, as well as reporting the federal deficit. Financial accounting is intended to provide a picture of the government's financial operations and financial position, so it presents information on an accrual basis. The accrual basis includes information about costs arising from the consumption of assets and the incurrence of liabilities. The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information.

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The reconciliation serves not only to identify costs paid for in the past and those that will be paid in the future, but also to assure integrity between budgetary and financial accounting. The reconciliation explains the relationship between the net cost of operations and net outlays by presenting components of net cost that are not part of net outlays (e.g., depreciation and amortization expenses of assets previously capitalized, change in asset/liabilities), components of net outlays that are not part of net cost (e.g., acquisition of capital assets), other temporary timing difference (e.g., prior period adjustments due to correction of errors). The previous analysis illustrates this reconciliation by listing the key differences between net cost and net outlays.

Note 12. Restatements

Income and Expenses Paid from Other Appropriations

During a review of the process used to calculate Income and Expenses Paid from Other Appropriations, EPA discovered indirect costs that included similar organizational codes to those used by FIFRA but were attributable to different programs at the Agency. EPA is restating its FY 2022 Expenses and Income from Other Appropriations to remove these costs.

This change impacts the FY 2022 Statement of Net Cost and the Statement of Changes in Net Position.

For the Year Ended September 30, 2022	<u>Previously Reported</u>	<u>Restatements</u>	<u>Restated Amount</u>
Expenses from Other Appropriations	\$ 31,520	(3,145)	\$ 28,375
Income from Other Appropriations	\$ 31,520	(3,145)	\$ 28,375

Agency Response to Draft Report



THE CHIEF FINANCIAL OFFICER

WASHINGTON, D.C. 20460

December 13, 2024

MEMORANDUM

SUBJECT: Response to the Office of Inspector General Draft Report, Project No. OA-FY24-0071, *“Independent Audit of the EPA’s Fiscal Years 2023 and 2022 (Restated) Pesticides Reregistration and Expedited Processing Fund Financial Statements,”* dated November 25, 2024

FROM: Faisal Amin, Chief Financial Officer
Office of the Chief Financial Officer

**FAISAL
AMIN**

Digitally signed by
FAISAL AMIN
Date: 2024.12.13
14:03:37 -05'00'

TO: Damon Jackson, Director
Financial Directorate
Office of Audit

Thank you for the opportunity to respond to the issues and recommendations in the subject draft report. The following is a summary of the U.S. Environmental Protection Agency’s overall position, along with its position on the report’s recommendations.

AGENCY’S OVERALL POSITION

The draft report contains two recommendations for the Office of the Chief Financial Officer. The agency agrees with both recommendations.

AGENCY RESPONSE TO DRAFT REPORT RECOMMENDATIONS

Recommendation	Office	High-Level Intended Corrective Action(s)	Planned Date
1. Correct the calculation in the Federal Insecticide, Fungicide, and Rodenticide Act 23-06A on-top adjustment to accurately capture the amounts for footnote 9, “Income and Expenses from Other Appropriations (Restated).”	OCFO	Concur. OCFO’s Office of the Controller’s Financial Accounting Division corrected the calculations for Income and Expenses from Other Appropriations in the final financial statements.	Completed 12/09/24

2. Develop and implement standard operating procedures for calculating Federal Insecticide, Fungicide, and Rodenticide Act Fund income and expenses from other appropriations.	OCFO	<u>Concur.</u> OCFO-OC-FAD will update the standard operating procedures for calculating Federal Insecticide, Fungicide, and Rodenticide Act Fund income and expenses from other appropriations.	2/03/25
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CONTACT INFORMATION

If you have any questions regarding this response, please contact the OCFO’s Audit Follow-up Coordinator, Andrew LeBlanc, at Leblanc.Andrew@epa.gov or (202) 564-1761.

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U.S. Environmental Protection Agency

The whistleblower protection coordinator's role is to educate Agency employees about prohibitions against retaliation for protected disclosures and the rights and remedies against retaliation. For more information, please visit the OIG's whistleblower protection [webpage](#).

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