

# Audit of the EPA's Fiscal Year 2024 Compliance with the Payment Integrity Information Act of 2019

May 27, 2025 | Report No. 25-P-0033

**\$222 million**  
**in grant payment transactions**



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## Abbreviations

AFR	Agency Financial Report
EPA	U.S. Environmental Protection Agency
FY	Fiscal Year
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General
OMB	Office of Management and Budget
PIIA	Payment Integrity Information Act of 2019

## Key Definitions

Improper Payment	A payment made in an incorrect amount or to the wrong recipient or that was not made in accordance with applicable requirements.
Proper Payment	A payment made to the right recipient for the right amount that meets all of the applicable legal requirements.
Qualitative Risk Assessment	A technique used to quantify the risk associated with improper payments and unknown payments.
Quantitative Risk Assessment	A statistical or nonstatistical assessment to assess the probability of improper payments.
Sampling and Estimation Methodology Plan	The statistical sampling and estimation method designed and implemented by the program to produce a statistically valid improper payment and unknown payment estimate.
Sampling Frame	A list of items forming a population from which a sample is taken.
Unknown Payment	A payment that was made without sufficient documentation for the Agency to determine whether the payment falls into the Proper or Improper category.

## Cover Image

Payment integrity issues resulted in the exclusion of \$222 million in grant payment transactions from the EPA's population universe. (EPA OIG image)

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# At a Glance

## Audit of the EPA's Fiscal Year 2024 Compliance with the Payment Integrity Information Act of 2019

### Why We Did This Audit

#### To accomplish these objectives:

The U.S. Environmental Protection Agency Office of Inspector General conducted this audit to determine whether the EPA complied with the Payment Integrity Information Act for fiscal year 2024 reporting and to review the EPA's implementation of its corrective action plans for prior audit recommendations.

The Payment Integrity Information Act of 2019 requires inspectors general to determine and report their agencies' compliance with the Act every fiscal year. The Act also requires the head of each agency to periodically review and identify all programs and activities with outlays exceeding the \$10 million statutory threshold to determine whether they are susceptible to significant improper payments. The Office of Management and Budget's Circular A-123 Appendix C requires each agency to publish payment integrity information with its annual financial statements.

In its FY 2024 Agency Financial Report, the EPA reported an estimated \$13.19 million in improper payments from the grants payment stream resulting from administrative or process errors made by state or local agencies or other parties.

#### To support this EPA mission-related effort:

- *Compliance with the law.*

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### What We Found

The EPA did not comply with applicable Office of Management and Budget requirements for the Payment Integrity Information Act of 2019 for its fiscal year 2024 reporting. Specifically, for its grants payment stream, the EPA published a 0.77 percent improper payment estimate with no unknown payments. The Agency's estimate was not based on an accurate sampling and estimation methodology plan, referred to as a statistical sampling plan. Therefore, we could not determine whether the published estimate is valid and representative of the grant program characteristics.

The EPA's statistical sampling plan was not accurate because the Agency excluded approximately \$222 million in grant payment transactions from its statistical sample population universe. Additionally, the Agency did not maintain supporting documentation of its sample selection. By not publishing a valid estimation rate and not maintaining documentation, the EPA increases its risk of ineffectively reporting improper and unknown payments for the grants payment stream.

In addition, the EPA needs to improve its documentation to ensure compliance with policies and procedures. The Office of the Chief Financial Officer does not require staff to document who performed the risk assessment review and what information staff considers in the qualitative risk assessment reviews. The office acknowledged that it could document its review process better and stated that it is working to create a review and decision document. By not following the policies and procedures that it updated in response to prior year audits, the EPA increases its risk of ineffectively managing payment integrity, potentially leading to compliance issues; inefficiencies; and vulnerabilities to fraud, waste, and abuse.

We also reviewed the EPA's corrective actions in response to OIG recommendations from FY 2023 and FY 2021 audit reports. We found that the Agency completed corrective actions for the three recommendations from our FY 2023 audit report and for one recommendation from our FY 2021 audit report.

**The EPA needs to update its Sampling and Estimation Methodology Plan to produce a valid improper and unknown payment estimate.**

### Recommendations and Planned Agency Corrective Actions

We recommend that the chief financial officer develop and implement an internal process to ensure that all applicable grant recipients and transactions are included in the sampling population universe and sampling frame; perform a statistical test of outlay transactions for the grants payment stream as part of the Payment Integrity Information Act of 2019 annual reporting for FY 2026; develop and implement guidance to annually review and update the Sampling and Estimation Methodology Plan; require staff to maintain documentation to support its sample selection, risk assessment reviews, and susceptibility determinations; and develop and implement a process that requires staff to document and maintain documentation of any exceptions to payment integrity procedures. The Agency agreed with our six recommendations. We consider Recommendations 1, 5, and 6 resolved with corrective actions pending. The Agency's responses to Recommendations 2, 3, and 4 were not complete. Therefore, we consider them unresolved, and resolution efforts are in progress.



**OFFICE OF INSPECTOR GENERAL**  
U.S. ENVIRONMENTAL PROTECTION AGENCY

May 27, 2025

**MEMORANDUM**

**SUBJECT:** Audit of the EPA's Fiscal Year 2024 Compliance with the Payment Integrity Information Act of 2019  
Report No. 25-P-0033

**FROM:** Nicole N. Murley, Acting Inspector General *Nicole N. Murley*

**TO:** Gregg Trembl, Acting Chief Financial Officer

This is our report on the subject audit conducted by the U.S. Environmental Protection Agency Office of Inspector General. The project number for this audit was [OA-FY25-0028](#). This report contains findings that describe the problems that the OIG has identified and corrective actions the OIG recommends. Final determinations 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 is responsible for the issues discussed in this report.

In accordance with EPA Manual 2750, your office provided acceptable planned corrective actions and estimated milestone dates for Recommendations 1, 5, and 6. These recommendations are resolved. A final response pertaining to these recommendations is not required; however, if you submit a response, it will be posted on the OIG's website, along with our memorandum commenting on your response.

**Action Required**

Recommendations 2, 3, and 4 are unresolved. EPA Manual 2750 requires that recommendations be resolved promptly. Therefore, we request that the EPA provide us within 60 days its response concerning specific actions in process or alternative corrective actions proposed on the recommendations. Your response 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 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](http://www.epaoig.gov).

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# Chapter 1

## Introduction

### Purpose

The U.S. Environmental Protection Agency Office of Inspector General [initiated](#) this audit to determine whether the EPA complied with the Payment Integrity Information Act, or PIIA, for fiscal year 2024 reporting and to review the EPA's implementation of its corrective action plans for prior audit recommendations.

### Background

Congress enacted the PIIA on March 2, 2020, to repeal prior improper payments statutes and improve efforts to identify and reduce governmentwide improper payments. Appendix C, "Requirements for Payment Integrity Improvement," dated March 5, 2021, of Office of Management and Budget, or OMB, Circular A-123, sets forth requirements for agencies and offices of inspectors general to comply with the PIIA.

The PIIA directs the heads of executive agencies to periodically review all programs and activities that they administer and identify programs and activities with annual outlays greater than \$10 million that may be susceptible to significant improper payments. Agency heads must conduct these periodic reviews, referred to as **risk assessments**, at least once every three years. As described in Appendix C, these risk assessments can be either qualitative or quantitative but must reasonably determine whether a program is susceptible to significant improper payments. The PIIA and Appendix C require that OIGs evaluate the adequacy of their respective agencies' improper payment reporting each year.

According to Appendix C requirements, all program payments fall into one of three payment categories: proper, improper, or unknown. A **proper payment** is made to the right recipient for the right amount and meets all applicable legal requirements; an **improper payment** is made in an incorrect amount or to the wrong recipient or was not made in accordance with applicable requirements; and an **unknown payment** is made without sufficient documentation so the agency cannot determine, without further information, whether the payment is proper or improper.

As stated in the PIIA and Appendix C, a program is susceptible to significant improper payments if the total annual improper and unknown payment amount exceeds the statutory threshold. A program's statutory threshold for estimated improper and unknown payments is either (1) both 1.5 percent of payments and \$10 million of all program payments made during the fiscal year or (2) \$100 million.

When a program is deemed susceptible to significant improper payments, the agency is subject to additional reporting requirements, including reporting an improper and unknown payment estimate the following fiscal year. If the improper payment or unknown payment estimate is below the statutory threshold, the agency will not be required to report an improper payment and unknown payment

estimate the next year and the agency will resume conducting risk assessments once every three years for the program. However, per Appendix C, if the OIG issues a non-compliance finding for the program that demonstrated the published improper and unknown payment estimate was not accurate and not appropriate given the program characteristics, the program is expected to report an improper and unknown payment estimate the following fiscal year.

According to Appendix C, a Sampling and Estimation Methodology Plan, also referred to as a statistical sampling plan, is designed and implemented by the agency to produce a statistically valid improper and unknown payment estimate. It is the OIG's responsibility to evaluate and consider the adequacy of the statistical sampling plan when determining program compliance. Moreover, the OIG should review the accuracy of the improper and unknown payment estimate and whether the statistical sampling plan is appropriate given the program characteristics.

### ***Office of Management and Budget Circular A-123 Appendix C Requirements for Internal Control***

Also, according to Appendix C, to comply with the PIIA and to prevent and reduce improper payments, agencies should take actions that include the following:

- Agencies are responsible for establishing and maintaining effective internal controls, such as mechanisms, rules, policies, and procedures implemented by an agency to ensure the integrity of financial information as well as the detection and prevention of improper payments and unknown payments.
- Agencies should prioritize efforts toward preventing improper payments from occurring.
- Management must establish and conduct monitoring activities to assess the quality of performance over time.
- Agencies are responsible for maintaining documentation of meeting the requirements set forth in Appendix C.

### ***EPA Policies and Procedures Regarding Statistical Sampling***

In FY 2023, the EPA performed qualitative risk assessments on nine payment streams. The grants payment stream risk assessment concluded that it was susceptible to significant improper payments, and therefore the EPA was required to report an improper and unknown payment estimate by performing a statistical sample of the grants payment stream in FY 2024.

The Office of the Chief Financial Officer, or OCFO, relies on its statistical sampling plan titled *Sampling Methodology for Improper Payment Testing of U.S. EPA Issued Grants*, dated June 2019, to perform its statistical sampling of the grants payment stream. The procedures outlined in the plan describe the strategy the OCFO will use to oversee the sample of recipient grant transactions. The OCFO's statistical sampling plan designed in 2019 was the last version submitted to the OMB. The EPA used the same methodology for the grants payment stream from FY 2019 for its FY 2024 reporting.

The OCFO's *Standard Operating Procedure Grants Improper Payment Review*, dated October 2022, establishes the statistical sampling review process for payments to grant recipients. The procedure details the roles and responsibilities of the OCFO, the EPA Office of Grants and Debarment, and grant management officers in conducting the Agency's transactional sampling of grants for identifying improper and unknown payments. The procedure also outlines the OCFO's use of the EPA's financial management system, Compass, to pull a listing of all grantees' transactions to determine the statistical sample population universe.

### ***The EPA's Payment Integrity Reporting and Risk Assessment Requirements***

As noted previously, the PIIA and Appendix C require the Agency to conduct a risk assessment at least once every three years for any programs or activities that exceed \$10 million in annual outlays. The EPA divides its programs and activities into payment streams for its improper payments reporting. To facilitate its payment integrity assessment process for determining improper payment risks, the OCFO stated that it obtains information from the EPA's financial management system and questionnaires completed by the payment streams' leads who oversee payment activities throughout the Agency.

According to Appendix C, when conducting a qualitative assessment for risk of improper payments and unknown payments, an agency should consider factors relevant to the program. The OCFO uses 13 risk factors for its qualitative risk assessments that include the 11 risk factor examples listed in Appendix C, risk factor categories for PIIA audit results, and other risks not covered. The Appendix C examples include whether a program is new to the agency; the complexity of the program reviewed; recent major changes in program funding, authorities, practices, or procedures; the accuracy and reliability of improper and unknown payment estimates previously reported for the program; and other indicators of potential susceptibility to improper payments and unknown payments identified.

The EPA conducted qualitative risk assessments for nine payment streams exceeding \$10 million in annual outlays in its FY 2023 reporting. Of the nine, the EPA determined that only the grants payment stream was susceptible to significant improper payments. This determination required the EPA to conduct statistical sampling of its grants payment stream transactions in FY 2024 to determine an improper payment and unknown payment estimate. The EPA identified two additional payment streams, settlements and Clean School Bus rebates, that met the criteria. The EPA conducted risk assessments for these two additional payment streams in FY 2024.

The EPA's Agency Financial Report, or AFR, for FY 2024 reporting included information on 15 payment streams, the last determination of susceptibility to significant improper payments, and the year of the last risk assessment. In FY 2025, the Agency plans to perform risk assessments of the Clean School Bus grants, the Greenhouse Gas Reduction Fund, and environmental justice grants payment streams. Additionally, the FY 2024 AFR states that the Agency did not complete a risk assessment for its 2018 disaster relief funds payment stream because the stream was less than \$10 million in annual outlays. Table 1 shows information from the OCFO's AFR regarding the most recent risk assessments for 11 payment streams.

**Table 1: Summary of the EPA’s FY 2023 and 2024 risk assessment dates for improper payment susceptibility**

#	Payment stream	Year of last risk assessment
1	Commodities	2023
2	Contracts	2023
3	Clean Water State Revolving Fund	2023
4	Drinking Water State Revolving Fund	2023
5	Grants	2023
6	Clean School Bus Rebates	2024
7	Settlements	2024
8	Payroll	2023
9	Purchase Cards	2023
10	Travel	2023
11	Water Infrastructure Finance and Innovation Act	2023

Source: EPA FY 2024 AFR. (EPA OIG table)

### ***The EPA’s FY 2024 Payment Integrity Information Act Compliance***

According to Appendix C, an agency must meet up to ten specific criteria to comply with the PIIA depending on the agency’s current stage of improper payments reporting. The EPA was required to comply with six of the ten reporting requirements for FY 2024. The EPA published its payment integrity information within its AFR on November 15, 2024, and posted the annual financial statement to its website for compliance with requirements 1 and 2. The EPA performed qualitative risk assessments for all payment streams with outlays greater than \$10 million within three years, as it conducted risk assessments for the Clean School Bus rebates and settlements payment streams in FY 2024 and conducted risk assessments in FY 2023 for the remaining nine payment streams. These risk assessments adequately concluded whether the programs were above or below the statutory threshold for significant improper payments for compliance with requirements 3 and 4.

Because its FY 2023 risk assessment determined that the grants payment stream was subject to significant improper payments, the Agency was required to comply with additional reporting for that payment stream. The EPA published its grant payment stream improper payment estimate for compliance in part with requirements 5 and 10. However, as shown in Table 2 and discussed in Chapter 2, the EPA did not fully comply with Appendix C requirements 5 and 10 as we determined that it did not accurately conclude that the grants payment stream was likely to make improper payments plus unknown payments below the statutory threshold based upon its statistical sampling for its FY 2024 improper payments reporting. In accordance with Appendix C, if a program does not meet one or more requirements, then the agency is determined not to be compliant with the PIIA. Requirements 6 through 9 were not applicable for FY 2024 reporting, as the Agency did not report in its FY 2024 reporting that its improper payment plus unknown payment estimate was above the statutory threshold.

**Table 2: PIIA compliance reporting for EPA payment streams**

<div style="display: flex; flex-direction: column; align-items: flex-start;"> <div style="display: flex; align-items: center; margin-bottom: 5px;"> <div style="border: 1px solid green; padding: 2px; margin-right: 5px;">✓</div> <span>Compliance</span> </div> <div style="display: flex; align-items: center; margin-bottom: 5px;"> <div style="border: 1px solid red; padding: 2px; margin-right: 5px;">✗</div> <span>Noncompliance</span> </div> <div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin-right: 5px;">—</div> <span>N/A</span> </div> </div>		Commodities	Contracts	Clean Water SRF	Drinking Water SRF	Grants	Clean School Bus Rebates	Settlements	Payroll	Purchase Cards	Travel	WIFIA
Compliance requirement												
1	Published payment integrity information with the annual financial statement	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
2	Posted the annual financial statement and accompanying materials on the agency website	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
3	Conducted improper payment risk assessments for each program with annual outlays greater than \$10 million at least once in the last three years	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
4	Adequately concluded whether the program is likely to make improper and unknown payments above or below the statutory threshold	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
5	Published improper and unknown payment estimates for programs susceptible to significant improper payments and unknown payments in the accompanying materials to the annual financial statement	—	—	—	—	✗	—	—	—	—	—	
6	Published corrective action plans for each program for which an estimate above the statutory threshold was published in the accompanying materials to the annual financial statement	—	—	—	—	—	—	—	—	—	—	
7	Published improper and unknown payment reduction target for each program for which an estimate above the statutory threshold was published in the accompanying materials to the annual financial statement	—	—	—	—	—	—	—	—	—	—	
8	Demonstrated improvements to payment integrity or reached a tolerable improper and unknown payment rate	—	—	—	—	—	—	—	—	—	—	
9	Developed a plan to meet the improper and unknown payment reduction target	—	—	—	—	—	—	—	—	—	—	
10	Reported an improper and unknown payment estimate of less than 10% for each program for which an estimate was published in the accompanying materials to the annual financial statement	—	—	—	—	✗	—	—	—	—	—	

Notes: SRF = State Revolving Fund; WIFIA = Water Infrastructure Finance and Innovation Act.

Source: OIG analysis of the EPA's FY 2023 AFR payment integrity data and accompanying financial materials. (EPA OIG table)

## Responsible Offices

The OCFO is responsible for overseeing, maintaining, and supporting the EPA’s resource and financial management functions, including its budget formulation, preparation, and execution of the Agency’s budgets. The Office of the Controller, which is located within the OCFO, is responsible for the Agency’s federal financial management programs, including interpreting fiscal legislation, maintaining fiscal operations and financial systems, and implementing governmentwide external reporting reforms. The Office of the Controller establishes the priorities, policy, guidance, and strategy for the Agency’s financial management community and leads the EPA’s management integrity program, including the OMB Circular A-123 internal control system process. It also serves as the OCFO’s audit liaison and coordinates its audit activities.

## Scope and Methodology

We conducted this performance audit from November 2024 to May 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We assessed the internal controls necessary to satisfy our audit objectives.<sup>1</sup> In particular, we assessed the internal control components—as outlined in the U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government*—significant to our audit objectives. Any internal control deficiencies we found are discussed in this report. Because our audit was limited to the internal control components deemed significant to our audit objectives, it may not have disclosed all internal control deficiencies that may have existed at the time of the audit.

To answer our objectives, we assessed the Agency’s payment integrity activities against Appendix C, which sets forth requirements for agencies and offices of inspectors general to comply with the PIIA. In this audit of the EPA’s FY 2024 reporting, we reviewed six of the ten requirements for overall compliance. We did not review the other four requirements because the EPA did not report an improper payment or unknown payment estimate above the statutory limit. We detail the EPA’s compliance with the ten Appendix C requirements as set forth in Table 2. Also, we assessed the EPA’s implementation of corrective actions and efforts in response to prior audit recommendations by obtaining and analyzing the supporting documentation for these corrective actions.

We reviewed the EPA’s policies and procedures related to improper payments and unknown payments, as well as the grants payment stream statistical sample testing. We also sought to understand the procedures, oversight, and controls that management put in place to report improper and unknown

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<sup>1</sup> An entity designs, implements, and operates internal controls to achieve its objectives related to operations, reporting, and compliance. The U.S. Government Accountability Office sets internal control standards for federal entities in GAO-14-704G, *Standards for Internal Control in the Federal Government*, issued September 10, 2014.

payments, controls surrounding the risk assessment compilation, and the process used to execute the grants payment stream statistical sampling plan. To accomplish this goal, we reviewed the EPA's FY 2024 AFR and its accompanying materials, and we verified that the EPA posted the report on its website. We also interviewed the OCFO staff to obtain an understanding of the processes, procedures, and controls used for improper payment reporting, qualitative risk assessments, grants payment stream statistical sample testing, and internal controls.

Additionally, we observed OCFO staff recreating key financial reports from the financial management system used to determine the payment stream outlays and the grants payment stream statistical sample testing population.

## Prior Reports

In EPA OIG Report No. [22-P-0050](#), *The EPA Was Not Compliant with the Payment Integrity Information Act for Fiscal Year 2021*, issued June 27, 2022, we found that the EPA was not compliant with the PIIA for its FY 2021 reporting and needed to improve risk assessments to adequately conclude whether the program's improper and unknown payments exceeded the compliance threshold. We issued four recommendations, and the EPA recorded all the recommendations as complete in its Enterprise Audit Management System. We discuss in Chapter 3 the status of recommendations from this report.

In EPA OIG Report No. [23-P-0017](#), *The EPA Complied with the Payment Integrity Information Act for Fiscal Year 2022*, issued May 16, 2023, we found that the EPA was compliant with the PIIA and related OMB guidance for its FY 2022 reporting. We made no recommendations in the report.

In EPA OIG Report No. [24-P-0041](#), *The EPA Complied with the Payment Integrity Information Act for Fiscal Year 2023 but Needs to Improve Its Oversight Efforts for Improper and Unknown Payment Activities*, issued May 29, 2024, we found that the EPA was compliant with the PIIA and related OMB guidance for its FY 2023 reporting but needed to improve its internal controls to better document and monitor payment integrity activities; maximize the likelihood of preventing, reducing, and recovering improper payments; and reduce its risk of ineffectively managing payment integrity activities. We issued three recommendations, and the EPA recorded all recommendations as complete in its Enterprise Audit Management System. We discuss in Chapter 3 the status of recommendations from this report.

## Chapter 2

# The EPA Did Not Comply with OMB Circular A-123 Appendix C for Its Improper and Unknown Payment Estimation

The EPA did not comply with the PIIA and the applicable OMB requirements for its FY 2024 reporting. The EPA published an improper payment estimate that was not based on an accurate statistical sampling plan for its grants payment stream, which prevented us from determining if the estimate was valid. The Agency excluded approximately \$222 million in grant payment stream transactions, or 11 percent, from the grants payment stream sampling population universe and stated that its transaction testing did not result in any unknown payments. Additionally, the OCFO used a spreadsheet to generate random numbers for its statistical sample and did not maintain documentation of the sample selection. Therefore, we could not determine whether the Agency's sample was unbiased. Due to these issues, the 0.77 percent improper payment estimate for the grants payment stream is not representative of the universe of applicable grant activity and does not enable us to determine if it is valid; therefore, there is a risk that the EPA is not properly reporting improper and unknown payments for the grants payment stream.

### **The Grants Payment Stream Estimate Was Not Statistically Accurate and the Agency Did Not Have Sample Selection Documentation**

The OCFO's statistical sampling plan for its sample of the grants payment stream was not accurate, which prevented us from evaluating the published improper payment estimate to determine if the estimate was valid. In addition, the OCFO did not maintain documentation of the selection of recipients and outlay transactions for the statistical testing, which did not enable us to recreate the sample to determine if it was unbiased.

For its FY 2024 sampling and estimation of improper payments for the grants payment stream, the Agency did not design and document its statistical sampling plan in a manner that would result in producing an improper and unknown payment estimate that was accurate. The Agency's statistical sampling plan, last updated in June 2019, states that the EPA will review its plan annually and update if necessary. When requested, the OCFO was unable to provide documentation that the 2019 statistical sampling plan was reviewed to determine if it was appropriate for its FY 2024 sampling estimates.

The EPA should have considered during its review that the grant payment stream has been significantly impacted due to funding changes since 2019. For example, the Infrastructure Investment and Jobs Act, Inflation Reduction Act, and American Rescue Plan have significantly impacted the grants payment stream. The Agency's statistical sampling plan review and determination made regarding whether to update the plan from 2019 should be documented to reflect its decision on changes in the grant payment stream funds. Appendix C states that programs that use a statistical sampling plan submitted

to the OMB, or a previous version, should consider updating their statistical sampling plan if the program is impacted by any significant legislative, funding, structural, or guidance changes. However, the EPA maintains that the statistical sampling plan is still appropriate despite the increase in grant funds because the funds will be available for sample selection under the current statistical sampling plan.

## The EPA Did Not Include Approximately \$222 Million in Grant Transactions in Its Population Universe

The EPA needs to develop and document its processes to produce a valid and reliable improper payment estimate and ensure that all applicable grant recipients and transactions are included in its sampling population universe and sampling frame. The EPA did not include in its grants payment stream sampling population universe approximately \$222 million in grant transactions. When we inquired about the significant difference between the grants payment stream FY 2023 total outlays amount and sampling population universe amount, the OCFO realized that it did not include a significant number of transactions in the universe. Specifically, the EPA missed \$157 million in grant transactions for recipients that were represented in the universe. The Agency also missed approximately \$65 million in transactions from 13 grant recipients that were not represented in the sample universe population. The EPA’s sampling frame excluded 11 percent in grants payment stream transaction amounts as shown in Table 3 below.

**Table 3: Percent of missing transactions**

Transactions	Total (\$)	Missing transactions (%)
Original Sampling Frame	1,720,306,415	—
Missing Transactions	222,149,891	11
Valid Sampling Frame	1,942,456,306	—

*Note:* To improve readability, we rounded the totals.

Source: OIG analysis of the EPA’s sampling frame and identified missing transactions. (EPA OIG table)

The missing transactions were not available for sample selection during testing. The OCFO explained that its intent was to remove transactions that were associated with the 2019 disaster relief funds and hurricane supplemental funds. When the EPA removed the transactions, it mistakenly removed transactions that were not related to the supplemental funds.

Also, the EPA did not maintain supporting documentation to support whether the sample selection of 80 recipients and 240 transactions was unbiased. The EPA used a random number formula from a spreadsheet and did not maintain documentation to support the random numbers generated from the formula. Due to the lack of documentation, we could not recreate the random selection of recipients and transactions. Although Appendix C of OMB Circular A-123 states that the OIG is not required to recreate every step of the statistical sampling plan, the OIG is tasked with ensuring that the plan utilized has produced an accurate estimate that is representative of the annual improper payments and unknown payments. Therefore, even if the OCFO had used an accurate statistical sampling plan, we

would not have been able to determine the validity of the Agency's improper and unknown payment estimate.

The EPA inadvertently excluded approximately \$222 million in grant transactions from its sampling universe due to not following its processes regarding use of a statistician to pull the random sample of recipients and transactions as required by its *Standard Operating Procedure Grants Improper Payment Review* or by not performing an annual review of the unbiased statistical sample. The EPA confirmed that there was a deviation from the Agency's statistical sampling plan.

## **The EPA Is at Risk of Misrepresenting Its Improper Payment Estimate in Future Reporting**

The EPA increases its risk of ineffectively managing improper and unknown payments that can lead to an inaccurate risk assessment of the payment stream and noncompliance with federal reporting requirements. The EPA's ability to produce an estimate of improper and unknown payments that can be relied upon and is valid could be undermined due to the statistical sampling plan issues. By ensuring that the statistical sampling plan includes (1) an evaluation of potential updates due to legislative and funding changes, (2) documentation of the random selection of recipients and transactions, and (3) transactions of all eligible recipients in the sampling frame, the improper and unknown payment estimate will be more reliable.

During our audit, the OCFO stated that it was beginning to address the statistical sampling plan issues, including (1) performing transaction testing in coordination with the EPA's Office of Grants and Debarment and working with a statistician to select outlay transactions of the 13 recipients not included in the EPA's population universe, (2) revising its statistical sampling plan to ensure compliance with applicable standards and guidance, and (3) a plan to perform grant transaction testing in FY 2026. We will validate the OCFO's corrective actions as part of our FY 2025 and FY 2026 improper payment compliance audits.

## **Recommendations**

We recommend that the chief financial officer:

1. Develop and implement guidance to annually review, and update as needed, the Sampling and Estimation Methodology Plan. At a minimum, consider legislative, funding, structural, and any other changes impacting the EPA as part of its review to ensure that the Sampling and Estimation Methodology Plan accurately reflects the grants program universe.
2. Develop and document internal processes to ensure that all applicable grant recipients and transactions are included in the sampling population universe and sampling frame so that the EPA produces a valid improper payment and unknown payment estimate.

3. Update the June 2019 Sampling and Estimation Methodology Plan and internal standard operating procedures to reflect changes to internal processes to optimize efficiency and effectiveness of the Sampling and Estimation Methodology Plan execution.
4. Perform statistical sample testing of the grants payment stream as part of the Payment Integrity Information Act of 2019 annual reporting for FY 2026 to effectively demonstrate payment integrity compliance. The statistical sample testing should utilize the updated Sampling and Estimation Methodology Plan and updated internal standard operating procedures to ensure that the EPA has an accurate improper and unknown payment estimate for the grants payment stream.

## Agency Response and OIG Assessment

The OCFO provided its response on May 21, 2025, and agreed with our four recommendations, and provided high-level intended corrective actions, and planned dates. The OCFO stated that the agency “is re-assessing its Payment Integrity processes to comply with Executive Order 14249: *Protecting America’s Bank Account Against Fraud, Waste, and Abuse*. Appendix A includes the Agency’s response to our draft report. We also adjusted the report to address the Agency’s concerns regarding the published unknown payments in Chapter 2.

For Recommendation 1, the Office of the Controller plans to develop and implement guidance requiring annual review of the Sampling and Estimation Methodology Plan for potential updates. The Agency’s planned corrective actions meet the intent of Recommendation 1; therefore, we consider this recommendation resolved.

For Recommendations 2, 3, and 4, the OCFO did not provide a complete written response to meet the intent of our recommendations. Specifically, the OCFO response did not include how the Agency’s redesign to the Payment Integrity program may impact planned activities to meet the intent of these three recommendations. The OCFO stated that it would identify programs required to perform risk assessments and, if applicable, perform the necessary transaction testing. In order to resolve these recommendations, the OCFO needs to provide a complete response to address how it plans to update its processes and internal operating procedures, and to perform testing of grants payments. We, therefore, consider these recommendations unresolved and will work with the Agency to gain resolution.

## Chapter 3

# The EPA Needs to Document Its Compliance with Policies and Procedures and Fully Implement a Prior Recommendation

Despite making recent updates to its payment integrity standard operating procedures, the EPA was unable to provide documentation of compliance with its own policies and procedures or exceptions made when policies and procedures were not followed. The OCFO was unable to provide documentation regarding who reviewed the qualitative risk assessments and what information was considered during such reviews. Additionally, the OCFO did not document exceptions, including the reason and approval, when deviating from its policies and procedures. As a result, the EPA increases its risk of ineffectively managing its payment integrity program, potentially leading to compliance issues, inefficiencies, and vulnerabilities to fraud, waste, and abuse. Strengthening documentation processes and internal controls is essential to improving oversight and accountability.

In addition, the OCFO needs to fully implement a prior recommendation related to internal controls. Even though the EPA recorded the recommendation's corrective action as complete in its Enterprise Audit Management System, the OCFO has an additional corrective action related to the prior recommendation that is in progress from our prior report. In order to fully meet the intent of our Recommendation 3 from EPA OIG Report No. 22-P-0050, the OCFO is developing a tool to determine a program's susceptibility to fraud, waste, and abuse. For this reason, we will revisit Recommendation 3's corrective actions in our FY 2025 improper payment compliance audit.

### The EPA Did Not Follow Its Updated Internal Controls Regarding Documentation

In our FY 2023 EPA PIIA audit report, we recommended that the EPA develop guidance for generating and maintaining documentation to support risk assessment determinations. While the EPA did update its *Payment Integrity Qualitative Risk Assessments Standard Operating Procedures*, dated June 2024, regarding payment streams providing and maintaining documentation to support justifications, OCFO staff did not follow these updated policies and procedures. The *Payment Integrity Qualitative Risk Assessments Standard Operating Procedures* lists roles and responsibilities for OCFO staff, including gathering supporting documentation of issues, scoring the risk assessment results, and reporting on risk assessment results. As the overseer of the EPA's payment integrity program, establishing and maintaining effective internal controls should be an OCFO priority. Pursuant to Appendix C, the standards of internal control, including those related to payment integrity, should be applied to the OCFO's operations and programs. This obligation includes maintaining documentation to ensure compliance with its own policies and standard operating procedures.

The OCFO's supporting documentation for its qualitative risk assessments did not include information about who performed the risk assessment review and what information was considered during the review. OCFO staff acknowledged during interviews that it had considered, but not included in the qualitative risk assessment, information for two payment streams. For example, the settlements payment stream recently had fraudulent activity, and this activity was considered by the reviewers during their review, but the qualitative risk assessment did not include any information about the fraudulent activity. Further, the OCFO did not have sufficient documentation to determine who reviewed the qualitative risk assessments and what was reviewed. OCFO staff also acknowledged that briefings with leadership were beneficial because leadership has a broad view of the programs. However, there was no documentation of the information discussed with leadership or of the briefings.

The OCFO uses its *Standard Operating Procedure Grants Improper Payment Review* and its statistical sampling plan dated June 2019 to document its statistical methodology and review process for payments to grant recipients. These procedures detail the methodology, roles, and responsibilities of the OCFO, as well as the Office of Grants and Debarment, and outlines the improper payment review process for the Agency's statistical sampling. We found that the OCFO did not document exceptions to policies and procedures when it deviated from its own guidance. For example, the OCFO states in its *Standard Operating Procedure Grants Improper Payment Review* that, as part of its sampling process, it will rely on a statistician to select an unbiased statistical sample. For the grants payment stream testing, the OCFO did not utilize a statistician, and this may have contributed to the Agency excluding approximately \$222 million from the grant statistical sample population universe. In addition to the Agency's standard operating procedure, Appendix C requires agencies to work with their statistician to determine if the estimate is reliable. The OCFO could not provide documentation to support an exception to its policy and procedure for its grants payment stream testing.

## **The EPA Made Improvements but Still Must Complete a Corrective Action to Meet the Intent of a Prior Recommendation**

During this audit, we reviewed the EPA's implementation of corrective actions and efforts in response to prior audit recommendations by obtaining and analyzing the supporting documentation for these actions. We reviewed the Agency's Enterprise Audit Management System to determine the status of our prior PIIA audit recommendations from FY 2021, OIG Report No. 22-P-0050, and FY 2023, OIG Report No. 24-P-0041.

For EPA OIG Report No. 22-P-0050, the EPA recorded Recommendations 2 and 3 as complete in the Enterprise Audit Management System. We reviewed the supporting documentation for both recommendations and determined that the corrective action for Recommendation 2 is complete and meets the intent of our recommendation. However, for Recommendation 3, outlined in Table 4, the EPA needs to complete an additional corrective action to fully meet the intent of our recommendation. The EPA updated its *Payment Integrity Qualitative Risk Assessments Standard Operating Procedures* in June 2024 and issued guidance in FYs 2023 and 2024 for advancing program integrity, strategic reviews, and enterprise risk management. To fully meet the intent of the recommendation, which includes

procedures that establish a sufficient methodology, the Agency is developing a tool for the purpose of determining a program’s susceptibility to fraud, waste, and abuse. We will revisit Recommendation 3’s corrective action in our FY 2025 improper payment compliance audit.

**Table 4: EPA OIG Report No. 22-P-0050 recommendations**

No.	Recommendation
2	<p>Conduct an off-cycle risk assessment, applying the Standard Operating Procedure Grants Improper Payment Review, dated September 2021, and include the risk assessments in the Agency’s Fiscal Year 2023 Agency Financial Report, ensuring that the risk assessments contain:</p> <ul style="list-style-type: none"> <li>a. An assessment of all programs and activities with outlays greater than \$10 million.</li> <li>b. An identification of which programs and activities with annual outlays exceeding the statutory threshold are included in each risk assessment.</li> <li>c. A mechanism for identifying, accounting for, estimating, and reporting improper and unknown payments and for detailing efforts taken to prevent and reduce such payments.</li> </ul>
3	<p>For payment streams other than the grants payment stream, update standard operating procedures so that they establish a sufficient methodology for programs and activities with outlays of more than \$10 million to adequately conclude whether they are susceptible to significant improper payments. The standard operating procedure should identify which programs or activities are included.</p>

Source: EPA OIG Report No. 22-P-0050. (EPA OIG table)

For EPA OIG Report No. 24-P-0041, the EPA recorded all three recommendations as complete in Enterprise Audit Management. We reviewed the supporting documentation for each recommendation and determined that the corrective actions meet the intent of our recommendations and are closed.

## The EPA Is at Risk of Ineffectively Managing Payment Integrity Performance

The EPA increases its risk of ineffectively managing payment integrity if the Agency does not make internal control improvements. By not maintaining sufficient documentation of its reviews and conclusions or exceptions, the OCFO cannot demonstrate that its qualitative risk assessments fully address the susceptibility of its payment streams or programs. Also, by not maintaining documentation of its exception to the policies and procedures regarding use of a statistician when selecting an unbiased statistical sample, the OCFO hinders its reliability of ensuring that the statistical sample plan is adequately and appropriately followed.

### Recommendations

We recommend that the chief financial officer:

5. Require staff to maintain documentation to support its sample selection, risk assessment reviews, and determinations of whether the EPA programs or payment streams are susceptible to improper payments, so that the EPA has evidence of compliance with its policies and procedures.

6. Develop and implement a process that requires staff to document and maintain documentation of any exceptions to payment integrity procedures to support the EPA's adherence to its internal policies and procedures.

## **Agency Response and OIG Assessment**

The OCFO provided its response on May 21, 2025, and agreed with our two recommendations, and provided high level intended corrective actions, and planned dates. Appendix A includes the Agency's response to our draft report.

For Recommendation 5, the Office of the Controller plans to update its Standard Operating Procedures to ensure that staff maintain documentation in a centralized location including documentation to support its sample selection, risk assessment reviews, and determinations of whether the EPA's programs or payment streams are susceptible to improper payments. The Agency's planned corrective actions meet the intent of Recommendation 5; therefore, we consider this recommendation resolved.

For Recommendation 6, the Office of the Controller plans to update its Standard Operating Procedures to ensure staff maintain documentation in a centralized location including documentation to support any exceptions to payment integrity policies and procedures. The Agency's planned corrective action meets the intent of Recommendation 6; therefore, we consider this recommendation resolved.

## Status of Recommendations

Rec. No.	Page No.	Recommendations	Status*	Action Official	Planned Completion Date
1	10	Develop and implement guidance to annually review, and update as needed, the Sampling and Estimation Methodology Plan. At a minimum, consider legislative, funding, structural, and any other changes impacting the EPA as part of its review to ensure that the Sampling and Estimation Methodology Plan accurately reflects the grants program universe.	R	Chief Financial Officer	7/1/27
2	10	Develop and document internal processes to ensure that all applicable grant recipients and transactions are included in the sampling population universe and sampling frame so that the EPA produces a valid improper payment and unknown payment estimate.	U	Chief Financial Officer	—
3	11	Update the June 2019 Sampling and Estimation Methodology Plan and internal standard operating procedures to reflect changes to internal processes to optimize efficiency and effectiveness of the Sampling and Estimation Methodology Plan execution.	U	Chief Financial Officer	—
4	11	Perform statistical sample testing of the grants payment stream as part of the Payment Integrity Information Act of 2019 annual reporting for FY 2026 to effectively demonstrate payment integrity compliance. The statistical sample testing should utilize the updated Sampling and Estimation Methodology Plan and updated internal standard operating procedures to ensure that the EPA has an accurate improper and unknown payment estimate for the grants payment stream.	U	Chief Financial Officer	—
5	14	Require staff to maintain documentation to support its sample selection, risk assessment reviews, and determinations of whether the EPA programs or payment streams are susceptible to improper payments, so that the EPA has evidence of compliance with its policies and procedures.	R	Chief Financial Officer	9/15/25
6	15	Develop and implement a process that requires staff to document and maintain documentation of any exceptions to payment integrity procedures to support the EPA's adherence to its internal policies and procedures.	R	Chief Financial Officer	9/15/25

\* C = Corrective action completed.

R = Recommendation resolved with corrective action pending.

U = Recommendation unresolved with resolution efforts in progress.

## Agency Response to Draft Report



THE CHIEF FINANCIAL OFFICER

WASHINGTON, D.C. 20460

May 21, 2025

### MEMORANDUM

**SUBJECT:** Response to the Office of Inspector General Draft Report, Project No. OA-FY25-0028, "Audit of the EPA's Fiscal Year 2024 Compliance with the Payment Integrity Information Act of 2019," dated May 14, 2025

**FROM:** Gregg Treml, Acting Chief Financial Officer  
Office of the Chief Financial Officer 

**TO:** Gloria Taylor-Upshaw, Director  
Business Operations Directorate  
Office of Audit

Thank you for the opportunity to respond to the findings and recommendations in the subject draft report. The following is a summary of the U.S. Environmental Protection Agency's overall position and responses to the report's recommendations that will improve the EPA's reporting and further the agency's ongoing efforts to ensure the integrity of its payments.

### AGENCY'S OVERALL POSITION

The Office of the Chief Financial Officer agrees with the Office of Inspector General's six recommendations within the draft report, however, the OCFO is providing clarification on the OIG's findings related to the Sampling and Estimation Methodology Plan and the reporting of unknown payments.

#### Sampling and Estimation Methodology Plan

Although the OIG identified deviations from the standard process for pulling the sample, the

EPA stands behind the results of its transaction testing and the integrity of the grant disbursements process. In FY 2024, the agency performed transaction testing on 240 grant draws from 80 grantees and found only eight draws were improper or partially improper payments. These results were below the threshold for susceptibility to improper payments identified in the Payment Integrity Information Act of 2019.

The EPA agrees with the intent of recommendation 3 to apply the updated statistical sampling methodology to grant payments testing, however, the agency is re-assessing its Payment Integrity processes to comply with *Executive Order 14249: Protecting America's Bank Account Against Fraud, Waste, and Abuse*. The EO calls for more detailed alignment of programs to the assistance listings in the Federal Program Inventory when completing PIIA reporting requirements. To ensure corrective actions address the OIG's findings and recommendations with EO 14249, the EPA will evaluate and change its risk assessment procedures for payment integrity including transitioning how agency's programs report for the PIIA and the Office of Management and Budget's A-123, Appendix C to federal assistance listings. The OCFO will coordinate with stakeholders across the EPA to fully implement enhancements.

#### Unknown Payments

In the draft report's Chapter 2, *The EPA Did Not Comply with OMB Circular A-123, Appendix C for its Improper and Unknown Payment Estimation*, the OIG states that the EPA "excluded approximately \$222 million in grant payment stream transactions, or 11 percent, from the grants payment stream sampling population universe and did not publish any unknown payments, which prevented us from determining if the improper and unknown payment estimate was valid." The agency factually disagrees with the OIG's findings as the transaction testing performed did not result in any unknown payments to report, due to questioned costs being determined to be either proper or improper prior to reporting in the FY 2024 Agency Financial Report. The \$0.00 of unknown payments due to insufficient documentation was reported in Table 2 of the "Payment Integrity" section of the EPA's FY 2024 AFR. Additionally, in Table 3 *Monetary Loss*, the column "Unknown" is identified as "(Insufficient Documentation to Determine)", with \$0.00 reported. Therefore, the agency did publish and report improper and unknown payment estimates in the accompanying materials to the annual financial statement.

**AGENCY RESPONSE TO DRAFT REPORT RECOMMENDATIONS**

Recommendation	High-Level Intended Corrective Action(s)	Planned Date
<p>1. Develop and implement guidance to annually review, and update as needed, the Sampling and Estimation Methodology Plan. At a minimum, consider legislative, funding, structural, and any other changes impacting the EPA as part of its review to ensure the Sampling and Estimation Methodology Plan accurately reflects the grants program universe.</p>	<p><u>Concur.</u> The EPA is currently developing a compliance plan for Executive Order 14249. This EO requires the agency to redesign the Payment Integrity program and will impact planned activities to meet the intent of the OIG’s recommendations.</p> <p>Once implemented, the OCFO’s Office of the Controller will take the following actions:</p> <ul style="list-style-type: none"> <li>- Develop and implement guidance requiring annual review of the Sampling and Estimation Methodology Plan for potential updates.</li> <li>- Identify programs required to perform risk assessments and, if applicable, perform the necessary transaction testing.</li> </ul>	<p>7/1/27</p>
<p>2. Develop and document internal processes to ensure all applicable grant recipient and transactions are included in the sampling population universe and sampling frame so that the EPA produces a valid improper payment and unknown payment estimate.</p>		
<p>3. Update the June 2019 Sampling and Estimation Methodology Plan and internal standard operating procedures to reflect changes to internal processes to optimize efficiency and effectiveness of the Sampling and Estimation Methodology Plan execution.</p>		
<p>4. Perform statistical sample testing of the grant’s payment stream as part of the Payment Integrity Information Act of 2019 annual reporting for FY 2026 to effectively demonstrate payment integrity compliance. The statistical sample testing should, utilize the updated Sampling and Estimation Methodology Plan and the updated internal standard operating procedures to ensure the EPA has an accurate improper and unknown payment estimate for the grant’s payment stream.</p>		

Recommendation	High-Level Intended Corrective Action(s)	Planned Date
5. Require staff to maintain documentation to support its sample selection, risk assessment reviews, and determinations of whether the EPA programs or payment streams are susceptible to improper payments, so that the EPA has evidence of compliance with its policies and procedures.	<u>Concur</u> . The OC will update its Standard Operating Procedures to ensure staff maintain documentation in a centralized location. This includes documentation to support its sample selection, risk assessment reviews, determinations of whether the EPA’s programs or payment streams are susceptible to improper payments and any exceptions to payment integrity policies and procedures.	9/15/25
6. Develop and implement a process that requires staff to document and maintain documentation of any exceptions to payment integrity procedures to support the EPA’s adherence to its internal policies and procedures.		

**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](mailto: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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