

# Compendium of Open Recommendations: Data as of May 31, 2025

September 10, 2025 | Report No. 25-N-0050



## Abbreviations

C.F.R.	Code of Federal Regulations
EPA	U.S. Environmental Protection Agency
IIJA	Infrastructure Investment and Jobs Act
OIG	Office of Inspector General
U.S.C.	United States Code

## Key Definitions

Open Recommendations	All recommendations, resolved or unresolved, for which corrective action has not been completed.
Resolved Recommendations	Recommendations that the responsible office and the OIG agree on but for which the agreed-to corrective actions have not been completed. This includes those with corrective actions past due or due in the future. A recommendation can have one or more corrective actions that the responsible office has agreed to complete.
Unresolved Recommendations	Recommendations that the responsible office disagrees with; has not provided a formal, complete, written response to; or has proposed corrective actions for which it and the OIG have not agreed upon.
Potential Cost Savings	The sum of questioned costs and funds to be put to better use.
Potential Monetary Benefits	The sum of questioned costs, funds to be put to better use, and any other monetary impacts.

## Cover Image

EPA headquarters building, Washington, D.C. (EPA OIG image)

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# At a Glance

## Compendium of Open Recommendations: Data as of May 31, 2025

### Why We Published This Compendium

The Inspector General Act of 1978, as amended, requires each inspector general to prepare semiannual reports for Congress. As part of that reporting, the inspector general must identify all recommendations from the prior reporting period for which corrective actions have not been completed by the agency, as well as any management decisions with respect to audit, inspection, or evaluation reports issued during that prior reporting period.

In our most recent semiannual report for Congress, which covers the U.S. Environmental Protection Agency Office of Inspector General's work from October 1, 2024, through March 31, 2025, we listed all resolved recommendations as of September 30, 2024. We are publishing this compendium to provide an update on the recommendations we have issued to the Agency that remained open as of May 31, 2025. **Open recommendations** include all recommendations, both resolved and unresolved, for which corrective action has not been completed. We also highlight those recommendations that we consider to be high priority.

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

[List of OIG reports.](#)

### Updates to Resolved Recommendations from the Semiannual Report

This compendium provides an update on the 80 resolved recommendations that we identified in EPA Publication No. [EPA-350-R-25-001](#), *Semiannual Report to Congress: October 1, 2024–March 31, 2025*. **Resolved recommendations** are those that the responsible EPA office and the OIG agree on but for which the agreed-upon corrective actions have not yet been completed, regardless of whether their expected due dates are in the past or the future. Our update recognizes changes in the status of recommendations that occurred after the issuance of the semiannual report but not later than May 31. Since two of the 80 resolved recommendations in the semiannual report were completed in that time frame, this update analyzes 78 resolved recommendations, which represent over \$43.3 million in potential cost savings.

**Completing corrective actions on the remaining resolved recommendations listed in the most recent semiannual report could have potential cost savings of over \$43.3 million.**

Of those 78 resolved recommendations, 43 recommendations will be at least three years old on the scheduled corrective action completion date. These 43 recommendations represent over \$33.3 million in potential cost savings. Delayed implementation of our recommendations leaves the Agency more vulnerable to fraud, waste, and abuse and potentially unable to meet its goals in the most effective and efficient manner.

### Unresolved Recommendations

In addition to the 78 resolved recommendations, 15 of the recommendations that we have issued to the EPA through May 31, 2025, remain unresolved. **Unresolved recommendations** are those that the responsible EPA office disagrees with; has not provided a formal, complete, written response to; or has proposed corrective actions that it and the OIG have not agreed upon. The importance of resolving recommendations is reflected in Office of Management and Budget [Circular No. A-50](#), which requires that each agency “establish processes to ensure the prompt and proper resolution and implementation of audit, inspection, or evaluation recommendations and implementation of corrective actions.”

### High-Priority Recommendations

In this report, we also highlight 13 high-priority recommendations that we have issued to the EPA through May 31, 2025, with potential monetary benefits of nearly \$865.8 million. These include five resolved recommendations not listed in Appendix 3 of the semiannual report because they were issued after September 30, 2024. **High-priority recommendations** include those that, if implemented, could significantly impact EPA program efficiency and effectiveness; improve the Agency's ability to manage operations and programs; or result in significant potential monetary benefits.

**The 13 high-priority recommendations could have potential monetary benefits of nearly \$865.8 million.**



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

September 10, 2025

**MEMORANDUM**

**SUBJECT:** Compendium of Open Recommendations: Data as of May 31, 2025  
Report No. 25-N-0050

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

**TO:** Lee Zeldin, Administrator  
David Fotouhi, Deputy Administrator

The U.S. Environmental Protection Agency Office of Inspector General presents this Compendium of Open Recommendations: Data as of May 31, 2025, which details 78 resolved recommendations issued to the EPA in reports published as of September 30, 2024, and 15 recommendations to the EPA that remained unresolved as of May 31, 2025. We also highlight 13 high-priority open recommendations that, if implemented, could significantly improve the Agency's ability to manage EPA operations and programs or indicate significant potential monetary benefits from questioned costs, funds to be put to better use, or other monetary impacts.

The Inspector General Act of 1978, as amended, requires each inspector general to prepare semiannual reports for Congress, which must include "an identification of each recommendation made before the reporting period, for which corrective action has not been completed, including the potential cost savings associated with the recommendation." This compendium provides further analysis of the resolved recommendations identified in EPA Publication No. EPA-350-R-25-001, Semiannual Report to Congress: October 1, 2024–March 31, 2025, which we issued in May 2025.

Section 1 of this compendium delineates resolved recommendations by EPA program office, regional office, and potential benefit. Section 2 lists the resolved recommendations that are at least three years old or that will be at least three years old by their scheduled completion dates. Section 3 focuses on the recommendations that we have issued to the EPA that remain unresolved as of May 31, 2025. Section 4 identifies our recommendations to the EPA that we consider to be high priority.

We will post this report to our website at [www.epaoig.gov](http://www.epaoig.gov).

cc: Assistant Administrators  
General Counsel  
Chief Financial Officer  
Associate Administrators  
Regional Administrators  
Agency Follow-Up Coordinators

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## INTRODUCTION

### Purpose

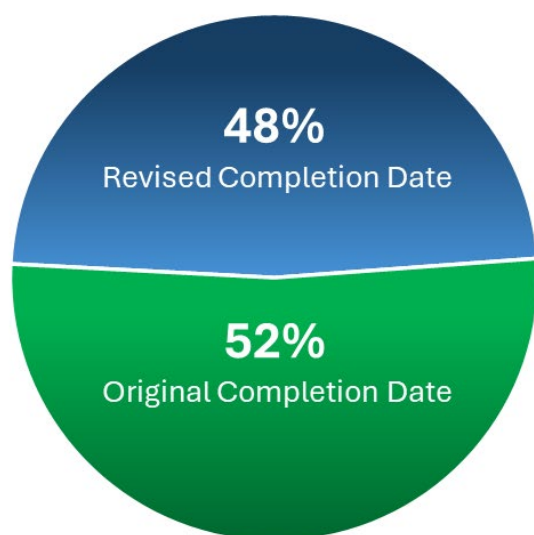
The purpose of this compendium is to keep U.S. Environmental Protection Agency management and Congress informed about the EPA’s responsibility to act on Office of Inspector General recommendations. As such, we analyzed the open recommendations that we have issued to the EPA, and we highlight in this compendium the Agency’s progress in completing corrective actions for those recommendations. Open recommendations include all recommendations, resolved or unresolved, for which corrective action has not been completed. Generally, a corrective action is a solution or change that the EPA will make to address underlying issues identified in a recommendation. Ultimately, implementing our recommendations will help the Agency improve its programs and operations.

**Resolved recommendations** are those that the responsible office and the OIG agree on but for which the agreed-to corrective actions have not been completed. This includes those with corrective actions past due or due in the future. A recommendation can have one or more corrective actions that the responsible office has agreed to complete.

**Unresolved recommendations** are those that the responsible office disagrees with; has not provided a formal, complete, written response to; or has proposed corrective actions for which it and the OIG have not agreed upon.

As of May 31, 2025, the EPA had not implemented corrective actions for 78 resolved OIG recommendations issued as of September 30, 2024, while 15 recommendations remained unresolved. The full text of the resolved recommendations and any associated potential cost savings can be viewed in Appendix 3 of EPA Publication No. [EPA-350-R-25-001](#), *Semiannual Report to Congress: October 1, 2024–March 31, 2025*, issued May 30, 2025. While that appendix lists a total of 80 resolved recommendations, the EPA closed two of them between April 1 and May 31, 2025. Of the 78 resolved recommendations, the EPA revised their completion dates for 38 recommendations. Figure 1 depicts the distribution of original and revised completion dates for the 78 resolved OIG recommendations.

**Figure 1: Original and revised completion dates of resolved recommendations**



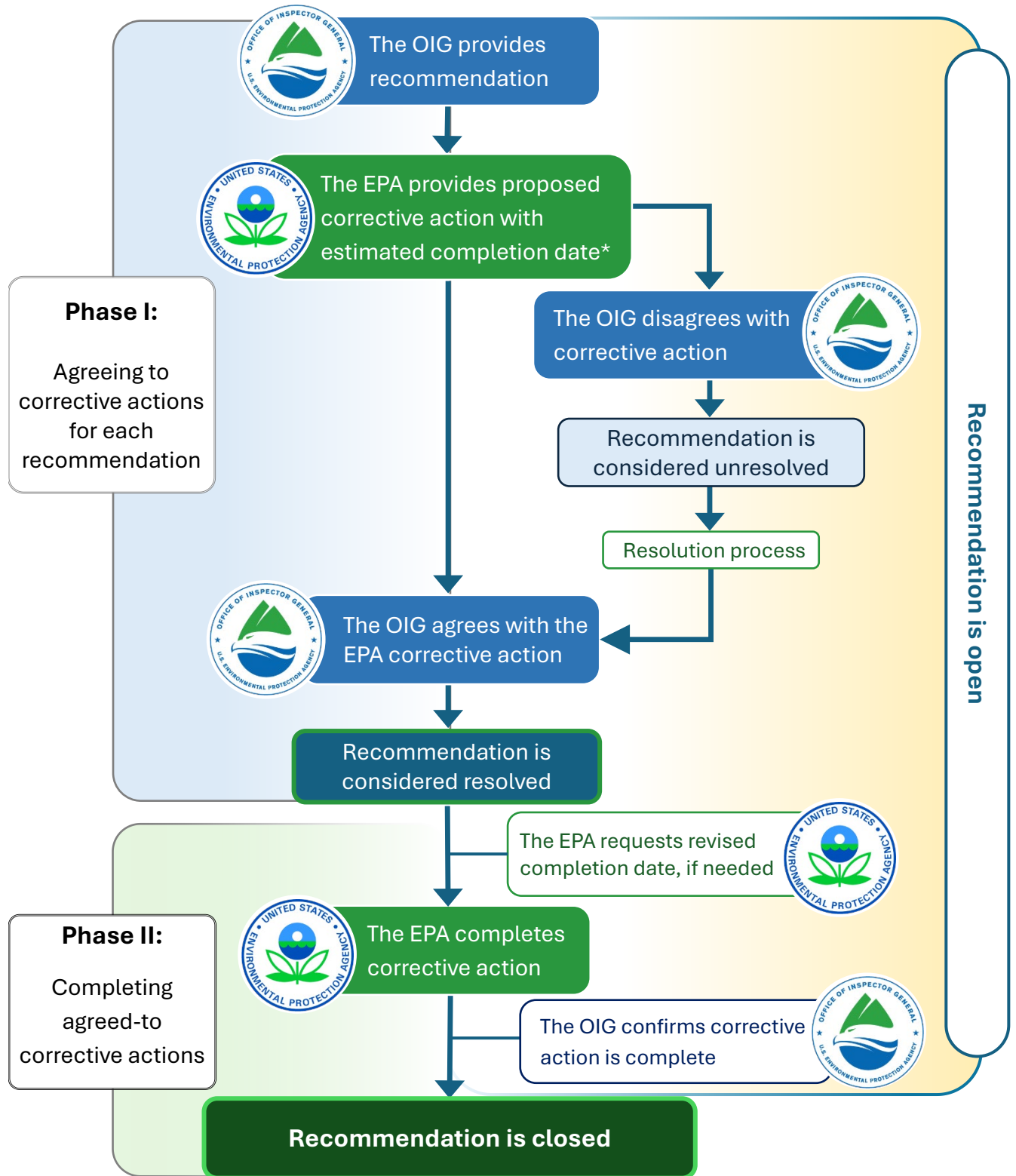
Source: OIG summary of original and revised completion dates. (EPA OIG image)

Implementing corrective actions to ensure that the Agency adopts robust internal controls to protect government assets has become particularly important given the EPA's supplemental appropriations under the Infrastructure Investment and Jobs Act, or IIJA, and the Inflation Reduction Act. These two Acts, when combined, provided the EPA with more than \$100 billion in additional funding.<sup>1</sup> As with previous supplemental spending legislation, the influx of funds brings heightened risks that taxpayer dollars may be mismanaged, funding requirements may not be complied with, or programmatic goals may not be met. If the Agency does not complete corrective actions to close out recommendations, IIJA- and Inflation Reduction Act-funded programs could be more susceptible to fraud, waste, abuse, or mismanagement. Figure 2 describes the general process for the opening and closing of recommendations.

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<sup>1</sup> The One Big Beautiful Bill Act, signed into law on July 4, 2025, rescinded the EPA's unobligated Inflation Reduction Act funds.

**Figure 2: EPA OIG recommendations process**



Source: OIG summary of the process for closing recommendations. (EPA OIG image)

\* If the Agency disagrees with the recommendations and fails to provide proposed corrective actions, or has not provided a formal response, the recommendations are considered unresolved.

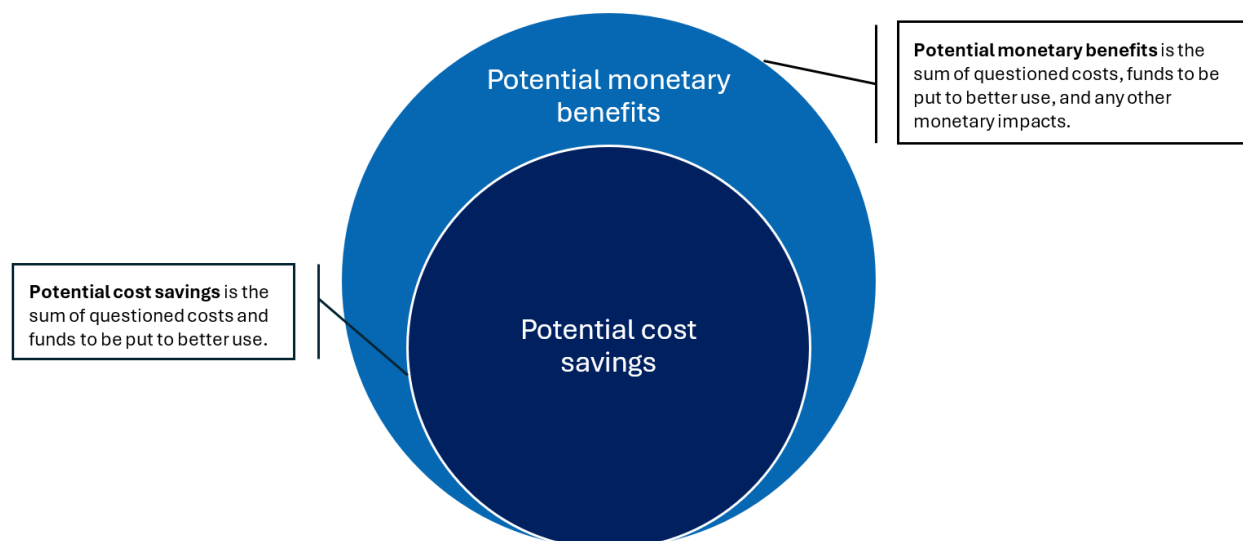


## Background

We provide independent oversight of the EPA in accordance with the Inspector General Act of 1978, as amended, 5 U.S.C. §§ 401–424. Our mission is to detect and prevent fraud, waste, and abuse in and promote the economy, efficiency, and effectiveness of the EPA’s programs and operations. To that end, we conduct audits, evaluations, and inspections that result in written reports with evidence-based recommendations for improving EPA programs and operations and for addressing wrongdoing and mismanagement.

For each report, we work with the EPA to reach agreement on corrective actions and completion dates that are responsive to our recommendations. Timely resolution and completion of corrective actions is critical for reducing costs, managing risks, improving processes, and realizing potential cost savings or potential monetary benefits through improved efficiency and effectiveness. It also ensures integrity and accountability in the use of public funds. Figure 3 illustrates the difference between potential cost savings and potential monetary benefits.

**Figure 3: Potential cost savings and potential monetary benefits**



Source: OIG summary of potential cost savings and potential monetary benefits. (EPA OIG image)

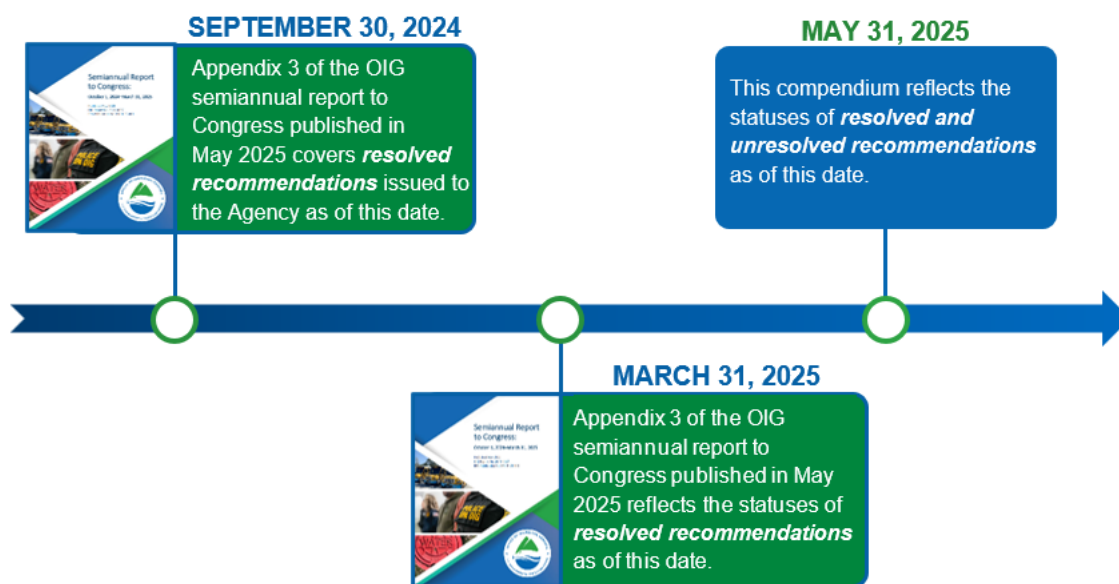
We track the status of recommendations to ensure that management implements the corrective actions that were agreed upon during the reporting process. We encourage the responsible offices to complete corrective actions in one year or less, but the Agency may determine that a corrective action will take longer.

The Inspector General Act requires each inspector general to prepare semiannual reports for agency heads and Congress that identify all recommendations from prior reporting periods for which an agency has not completed corrective actions. The semiannual reports must also identify any management decisions with respect to audit, inspection, or evaluation reports issued during a prior reporting period. The Inspector General Act also requires that, for audit, inspection, and evaluation reports issued during the current reporting period, the semiannual report identify the dollar value of questioned costs and the recommendations outlining where funds could be put to better use. This

compendium supplements the OIG’s semiannual reports to provide additional information regarding resolved and unresolved recommendations.

For this compendium, we compiled recommendations that we had reported as resolved in Appendix 3 of the semiannual [report](#) to Congress that we issued on May 30, 2025. These 80 recommendations were originally issued to the EPA over a span of more than 15 years, from fiscal year 2008 through fiscal year 2024. As of May 31, 2025, 78 of those recommendations remained open, representing \$43.3 million in potential cost savings. Of these 78 recommendations, 43 recommendations, with \$33.3 million in potential cost savings, remained open after three years or will be older than three years by their expected completion dates. Additionally, 15 recommendations that were issued in reports between July 2022 and May 31, 2025, remain unresolved. We also identified 13 recommendations, 12 resolved and one unresolved, with potential monetary benefits of nearly \$865.8 million, that we deem as high priority. If implemented, these 13 recommendations could significantly impact EPA program efficiency and effectiveness; improve the Agency’s ability to manage operations and programs; or result in significant potential monetary benefits from questioned costs, funds to be put to better use, and other monetary impacts. Figure 4 illustrates the time-based criteria for the data related to the recommendations we discuss in this compendium.

**Figure 4: Time-based criteria for resolved and unresolved recommendations in this compendium**



Source: OIG methodology to compile this compendium. (EPA OIG image)

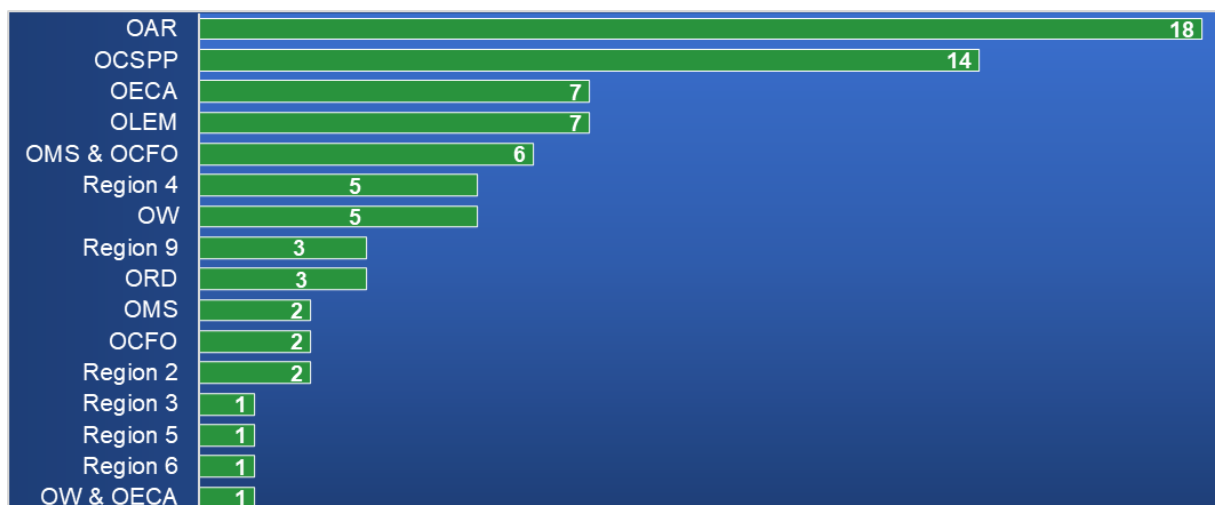
## SECTION 1: Overview of Resolved Recommendations to the EPA

A total of 78 resolved recommendations that we issued to the EPA through September 2024 remained open as of May 31, 2025. That means the responsible office and the OIG agree on the recommendation but the agreed-to corrective actions have not been completed. Completing corrective actions on the remaining resolved recommendations could have potential cost savings of over \$43.3 million. We analyzed how completing the corrective actions for these 78 recommendations would benefit the EPA. The benefits fell into the following two main categories:

- **Human health and the environment:** 62 recommendations.  
These recommendations aim to help the Agency become more effective and efficient in producing health and environmental outcomes. For example, these recommendations encompass actions that will help the EPA more effectively and efficiently clean up or remediate sites, reduce exposure to contaminants, improve conditions for communities, improve indoor air quality, and reduce carbon dioxide emissions.
- **Administrative and business operations:** 16 recommendations.  
These recommendations aim to optimize the efficiency and effectiveness of the EPA's administrative and business operations processes, including its personnel, contracting, grants, and information technology functions. Improved processes will, in turn, help the EPA more effectively and efficiently achieve its mission to protect human health and the environment.

Figure 5 displays the EPA program offices and regions that are responsible for addressing the 78 resolved recommendations. [Appendix A](#) provides a breakdown of the associated reports by responsible region, program office, and type of benefit.

**Figure 5: Resolved recommendations by responsible office**



Source: OIG analysis of resolved recommendations. (EPA OIG image)

*Note:* OAR = Office of Air and Radiation, OCSPP = Office of Chemical Safety and Pollution Prevention, OECA = Office of Enforcement and Compliance Assurance, OLEM = Office of Land and Emergency Management, OMS = Office of Mission Support, OCFO = Office of the Chief Financial Officer, OW = Office of Water, and ORD = Office of Research and Development.

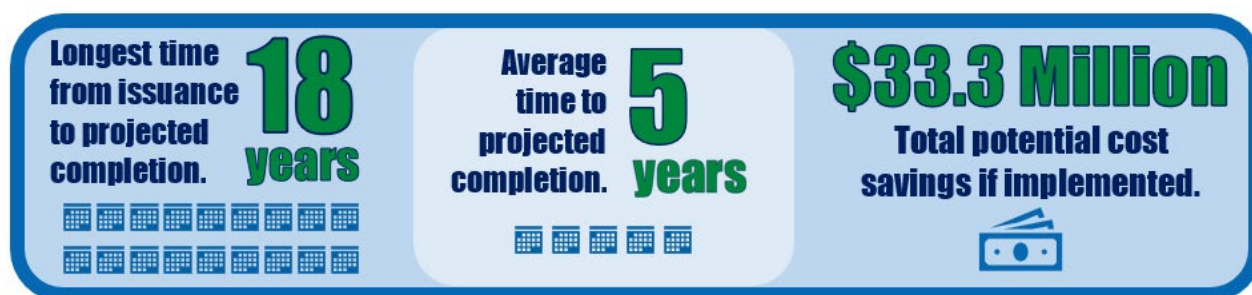
## SECTION 2: Recommendations Taking Three Years or More to Implement

As of May 31, 2025, of the 78 resolved recommendations, 43 remained open after three years or were not scheduled to be implemented within three years of their issuance date. Prompt implementation of recommendations is necessary to ensure that the Agency realizes their benefits. Delayed implementation, by contrast, leaves the Agency more vulnerable to fraud, waste, and abuse and potentially unable to meet its goals in the most effective and efficient manner. In the event additional time is needed, the Agency can request a revised completion date for the agreed-to corrective actions. The Agency had requested revised planned completion dates for 40 out of the 43 recommendations open after three years or more.

Office of Management and Budget [Circular No. A-50](#) requires each executive agency to establish audit follow-up processes. The circular states that agencies shall prioritize resolving and implementing corrective actions for audit recommendations. It also states that corrective actions should proceed as rapidly as possible. However, it does not establish a time frame for completing corrective actions. EPA Manual 2750, *Audit Management Procedures*, requires that the Agency take timely and appropriate corrective actions. It provides that the OIG will report recommendations as past due when the Agency has not completed agreed-to corrective actions within one year of their original estimated completion dates.

The Agency is responsible for timely completion of agreed-to corrective actions, and the OIG encourages responsible offices to do so within one year. However, the Agency may determine that a corrective action will take longer than one year. Figure 6 provides an overview of the 43 recommendations with planned corrective actions scheduled to take three years or longer to implement. [Appendix B](#) provides details of the reports containing these 43 recommendations.

**Figure 6: Overview of the 43 recommendations remaining open three years or longer**



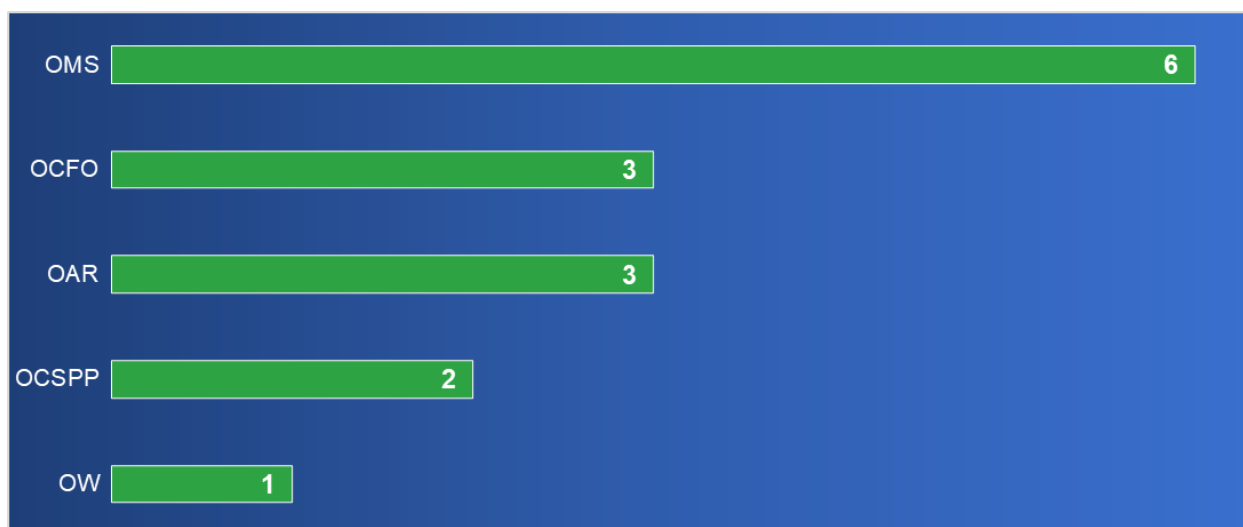
Source: OIG analysis of resolved recommendations. (EPA OIG image)

## SECTION 3: Overview of Unresolved Recommendations to the EPA

Fifteen OIG recommendations to the EPA remained unresolved as of May 31, 2025. The importance of resolving recommendations is reflected in Office of Management and Budget [Circular No. A-50](#), which requires that each agency “establish processes to ensure the prompt and proper resolution and implementation of audit, inspection, or evaluation recommendations and implementation of corrective actions.” It is the Agency’s responsibility to implement corrective actions associated with agreed-upon recommendations, but if a recommendation remains unresolved, there is no agreement on either the recommendation or the corrective actions to be implemented.

Figure 7 provides an overview of the 15 unresolved EPA OIG recommendations as of May 31, 2025, delineated by the EPA office or region responsible for implementing the associated corrective actions. [Appendix C](#) lists the unresolved recommendations by OIG report, including summaries of the OIG and EPA positions, the responsible office, progress made toward resolution, and the benefit to the Agency from implementing corrective actions.

**Figure 7: Unresolved recommendations by program office**



Source: OIG analysis of unresolved recommendations data as of May 31, 2025. (EPA OIG image)

*Note:* OMS = Office of Mission Support, OCFO = Office of the Chief Financial Officer, OAR = Office of Air and Radiation, OCSP = Office of Chemical Safety and Pollution Prevention, and OW = Office of Water.

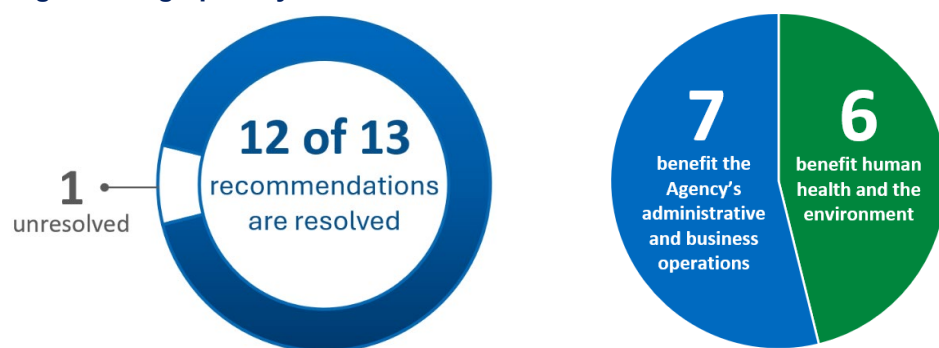


## SECTION 4: Overview of High-Priority Recommendations to the EPA

In each edition of our compendium, we identify high-priority recommendations to help the Agency focus on the areas that are most critical to achieving its mission. We have identified 13 open recommendations issued as of May 31, 2025, as high-priority recommendations. If implemented, these 13 recommendations could significantly impact EPA program efficiency and effectiveness; improve the Agency's ability to manage operations and programs; or result in significant potential monetary benefits. Completing corrective actions for these 13 recommendations could have potential monetary benefits of nearly \$865.8 million.

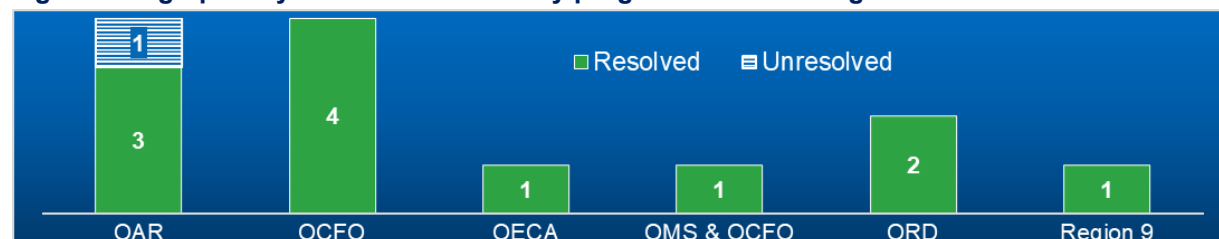
Of this nearly \$865.8 million in potential monetary benefits, about \$828 million has not been accounted for in earlier sections of this compendium because our analysis of resolved recommendations includes only those listed in the semiannual report. This means that earlier sections of this compendium do not include resolved recommendations issued after September 30, 2024. However, to determine our high-priority recommendations, we analyzed all open recommendations through May 31, 2025. As shown in Figure 8, of the 13 recommendations that we have classified as high priority, one is unresolved. Of the 12 high-priority recommendations that are resolved, five of them were issued between September 30, 2024, and May 31, 2025. Six of the 13 high-priority recommendations would provide benefits related to the EPA's human health and environment actions, and the remaining seven recommendations would provide benefits to the Agency's administrative and business operations processes. As detailed in Figure 9, these high-priority recommendations pertain to six EPA program offices or regions. [Appendix D](#) provides further details on these high-priority recommendations and their associated potential monetary and other benefits.

**Figure 8: High-priority recommendations**



Source: OIG analysis of resolved and unresolved recommendations issued as of May 31, 2025. (EPA OIG image)

**Figure 9: High-priority recommendations by program office and region**



Source: OIG analysis of resolved and unresolved recommendations issued as of May 31, 2025. (EPA OIG image)

Note: OAR = Office of Air and Radiation, OCFO = Office of the Chief Financial Officer, OECA = Office of Enforcement and Compliance Assurance, OMS = Office of Mission Support, and ORD = Office of Research and Development

## Resolved Recommendations by Program Office and Region

This appendix provides a breakdown of the 78 resolved recommendations as of May 31, 2025, by program office, responsible region, and type of benefit to be realized by implementation. The potential cost savings identified in each table is any questioned costs plus any funds that could be put to better use. *Id.* indicates that the report citation from the previous row applies to that row as well.

**Table A-1: Office of Air and Radiation (18 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">23-E-0033</a> , <i>The EPA Needs to Address Increasing Air Pollution at Ports</i> , issued September 21, 2023	Human health and the environment	1. Assess the air-monitoring network around ports and in near-port communities and create a plan to enhance the air-monitoring network where any gaps are identified.	—
<i>Id.</i>	Human health and the environment	2. Set quantifiable performance measures for the Ports Initiative, including a plan for identifying the measures' baselines.	—
Report <a href="#">23-P-0032</a> , <i>The EPA Must Improve Controls and Integrate Its Information System to Manage Fraud Potential in the Renewable Fuel Standard Program</i> , issued September 19, 2023	Human health and the environment	7. Integrate key applications to reduce staff burden and to allow better oversight of Renewable Identification Number and Renewable Fuel Standard program requirements and engage the Office of Enforcement and Compliance Assurance in the integration process to ensure all inspection and enforcement data needs are addressed in the integrated system.	—
<i>Id.</i>	Human health and the environment	8. Enhance or replace the Data Analysis and Reporting Tool to facilitate external information requests and Office of Enforcement and Compliance Assurance inspections.	—
Report <a href="#">23-E-0012</a> , <i>The EPA's Residential Wood Heater Program Does Not Provide Reasonable Assurance that Heaters Are Properly Tested and Certified Before Reaching Consumers</i> , issued February 28, 2023	Human health and the environment	4. Incorporate the EPA's certification test report expectations set forth in the April 2022 corrective action list into the 2023 revisions to the New Source Performance Standards for residential wood heaters.	—
<i>Id.</i>	Human health and the environment	5. Develop and adopt an EPA cord wood test method that is supported by data to provide the public reasonable assurance that certified appliances meet emission standards.	—
<i>Id.</i>	Human health and the environment	6. Establish mechanisms to promote independence between emissions testing labs and third-party certifiers.	—
Report <a href="#">21-P-0175</a> , <i>EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance</i> , issued July 8, 2021	Human health and the environment	1. Update Agency guidance on practical enforceability to more clearly describe how the technical accuracy of a permit limit should be supported and documented. In updating such guidance, the Office of Air and Radiation should consult and collaborate with the Office of Enforcement and Compliance Assurance, the Office of General Counsel, and the EPA regions.	—
<i>Id.</i>	Human health and the environment	2. In consultation with the EPA regions, develop and implement an oversight plan to include: <ol style="list-style-type: none"> <li>An initial review of a sample of synthetic-minor-source permits in different industries that are issued by state, local, and tribal agencies to assess whether the permits adhere to EPA guidance on practical enforceability, including limits that are technically accurate; have appropriate time periods; and include sufficient monitoring, record-keeping, and reporting requirements.</li> <li>A periodic review of a sample of synthetic-minor-source permits to occur, at a minimum, once every five years.</li> <li>Procedures to resolve any permitting deficiencies identified during the initial and periodic reviews.</li> </ol>	—

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
<i>Id.</i>	Human health and the environment	3. Assess recent EPA studies of enclosed combustion device performance and compliance monitoring and other relevant Air and Radiation information during the next statutorily required review of 40 C.F.R. Part 60 Subparts OOOO and OOOOa to determine whether revisions are needed to monitoring, record-keeping, and reporting requirements for enclosed combustion devices to assure continuous compliance with associated limits, and revise the regulatory requirements as appropriate.	—
<i>Id.</i>	Human health and the environment	4. Revise the Agency's guidance to communicate its key expectations for synthetic-minor-source permitting to state and Air and Radiation local agencies.	—
<i>Id.</i>	Human health and the environment	5. Identify all state, local, and tribal agencies in which Clean Air Act permit program implementation fails to adhere to the public Air and Radiation participation requirements for synthetic-minor-source permit issuance and take appropriate steps to assure the identified states adhere to the public participation requirements.	—
Report <a href="#">21-P-0129</a> , <i>EPA Should Conduct New Residual Risk and Technology Reviews for Chloroprene- and Ethylene Oxide-Emitting Source Categories to Protect Human Health</i> , issued May 6, 2021	Human health and the environment	2. Conduct new residual risk reviews for Group I polymers and resins that cover neoprene production, synthetic organic chemical manufacturing industry, polyether polyols production, commercial sterilizers, and hospital sterilizers using the new risk values for chloroprene and ethylene oxide and revise the corresponding National Emission Standards for Hazardous Air Pollutants, as needed.	—
<i>Id.</i>	Human health and the environment	3. Revise National Emission Standards for Hazardous Air Pollutants for chemical manufacturing area sources to regulate ethylene oxide and conduct a residual risk review to ensure that the public is not exposed to unacceptable risks.	—
<i>Id.</i>	Human health and the environment	4. Conduct overdue technology reviews for Group I polymers and resins that cover neoprene production, synthetic organic chemical manufacturing industry, commercial sterilizers, hospital sterilizers, and chemical manufacturing area sources, which are required to be completed at least every eight years by the Clean Air Act.	—
Report <a href="#">20-P-0146</a> , <i>EPA's Processing Times for New Source Air Permits in Indian Country Have Improved, but Many Still Exceed Regulatory Time Frames</i> , issued April 22, 2020	Human health and the environment	1. Implement a system that is accessible to both the EPA and the applicants to track the processing of all tribal-New-Source-Review permits and key permit dates, including application received, application completed, draft permit issued, public comment period (if applicable), and final permit issuance.	—
<i>Id.</i>	Human health and the environment	2. Establish and implement an oversight process to verify that the regions update the tribal-New-Source-Review permit tracking system on a periodic basis with the correct and required information.	—
Report <a href="#">19-P-0207</a> , <i>EPA Effectively Screens Air Emissions Data from Continuous Monitoring Systems but Could Enhance Verification of System Performance</i> , issued June 27, 2019	Human health and the environment	1. Develop and implement electronic checks in the EPA's Emissions Collection and Monitoring Plan System or through an alternative mechanism to retroactively evaluate emissions and quality assurance data in instances where monitoring plan changes are submitted after the emissions and quality assurance data have already been accepted by the EPA.	—

**Table A-2: Office of Chemical Safety and Pollution Prevention (14 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-E-0023</a> , <i>The EPA Needs to Determine Whether Seresto Pet Collars Pose an Unreasonable Risk to Pet Health</i> , issued February 29, 2024	Human health and the environment	2. Implement standard operating procedures on how to conduct domestic animal risk assessments for the active ingredients in pet products to support pesticide registration review decisions.	—
<i>Id.</i>	Human health and the environment	3. Implement a measurable standard to determine when a pet product poses unreasonable adverse effects in pets to support the pesticide registration review decision.	—

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
<i>Id.</i>	Human health and the environment	5. Establish and implement an additional data requirement for the premarket clinical testing of pet products that is consistent with the Veterinary International Conference on Harmonization Guideline GL9, Good Clinical Practice.	—
<i>Id.</i>	Human health and the environment	6. Assess what incident information is needed from registrants of pet products to determine when the EPA should take mitigation measures or other actions. Require pet product registrants to report that information to the EPA.	—
<i>Id.</i>	Human health and the environment	7. Establish policies and procedures that result in consistent implementation of mitigation measures to address unreasonable adverse effects or conduct additional analysis to determine whether a pet product is causing unreasonable adverse effects.	—
Report <a href="#">22-E-0053</a> , <i>The EPA Needs to Improve the Transparency of Its Cancer-Assessment Process for Pesticides</i> , issued July 20, 2022	Human health and the environment	1. Issue guidance on when and how to conduct the kinetically derived maximum dose approach in cancer-risk assessments for pesticides.	—
<i>Id.</i>	Human health and the environment	9. Issue specific criteria requiring external peer review of Office of Pesticide Programs' risk assessments that use scientifically or technically novel approaches or that are likely to have precedent-setting influence on future risk assessments, in accordance with the Office of Management and Budget's Final Information Quality Bulletin for Peer Review.	—
Report <a href="#">21-E-0186</a> , <i>EPA's Endocrine Disruptor Screening Program Has Made Limited Progress in Assessing Pesticides</i> , issued July 28, 2021	Human health and the environment	1. Issue Tier 1 test orders for each List 2 chemical or publish an explanation for public comment on why Tier 1 data are no longer needed to characterize a List 2 chemical's endocrine-disruption activity.	—
<i>Id.</i>	Human health and the environment	2. Determine whether the EPA should incorporate the Endocrine Disruptor Screening Program Tier 1 tests (or approved new approach methodologies) into the pesticide registration process as mandatory data requirements under 40 C.F.R. § 158 for all pesticide use patterns.	—
<i>Id.</i>	Human health and the environment	3. Issue List 1–Tier 2 test orders for the 18 pesticides in which additional Tier 2 testing was recommended or publish an explanation for public comment on why Tier 2 data are no longer needed to characterize the endocrine-disruption activity for each of these 18 pesticides.	—
<i>Id.</i>	Human health and the environment	4. Issue for public review and comment both the Environmental Fate and Effects Division's approach for the reevaluation of List 1–Tier 1 data and the revised List 1–Tier 2 wildlife recommendations.	—
Report <a href="#">21-E-0146</a> , <i>EPA Deviated from Typical Procedures in Its 2018 Dicamba Pesticide Registration Decision</i> , issued May 24, 2021	Human health and the environment	3. Annually conduct and document training for all staff and senior managers and policy makers to affirm the office's commitment to the <i>Scientific Integrity Policy</i> and principles and to promote a culture of scientific integrity.	—
Report <a href="#">19-P-0195</a> , <i>Pesticide Registration Fee, Vulnerability Mitigation and Database Security Controls for EPA's FIFRA and PRIA Systems Need Improvement</i> , issued June 21, 2019	Administrative and business operations	2. Complete the actions and milestones identified in the Office of Pesticide Programs' PRIA Maintenance Fee Risk Assessment document and associated plan regarding the fee payment and refund posting processes.	—
Report <a href="#">18-P-0080</a> , <i>EPA Needs to Evaluate the Impact of the Revised Agricultural Worker Protection Standard on Pesticide Exposure Incidents</i> , issued February 15, 2018	Human health and the environment	1. In coordination with the Office of Enforcement and Compliance Assurance, develop and implement a methodology to evaluate the impact of the revised Agricultural Worker Protection Standard on pesticide exposure incidents among target populations.	—

**Table A-3: Office of the Chief Financial Officer (2 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-F-0009</a> , <i>Audit of the EPA's Fiscal Years 2023 and 2022 (Restated) Consolidated Financial Statements</i> , issued November 15, 2023	Administrative and business operations	4. Develop a plan to improve the Office of the Chief Financial Officer processes for headquarters program offices and regional offices to deobligate unneeded funds in a timely manner by the end of the fiscal year, as required.	\$9,995
Report <a href="#">21-P-0042</a> , <i>EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments</i> , issued December 28, 2020	Administrative and business operations	9. Report all amounts of improper payments resulting from paid military leave for inclusion in the annual Agency Financial Report, as required by the Payment Integrity Information Act of 2019.	—

**Table A-4: Office of Enforcement and Compliance Assurance (7 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-P-0049</a> , <i>The EPA Did Not Ensure that Two of the Largest Air Oversight Agencies Identified and Inspected Potentially Significant Sources of Air Pollution</i> , issued July 24, 2024	Human health and the environment	1. Conduct in-depth evaluations to monitor the performance of EPA regional offices' oversight of delegated agencies' implementation of the EPA's Clean Air Act Stationary Source Compliance Monitoring Strategy.	—
<i>Id.</i>	Human health and the environment	2. Ensure that Region 9 develops a plan to conduct Clean Air Act state reviews of California's largest air quality management districts every five years, in accordance with the State Review Framework Compliance and Enforcement Program Oversight, SRF Reviewer's Guide.	—
<i>Id.</i>	Human health and the environment	3. Formalize a state review framework recommendation resolution process to ensure that the EPA's senior managers and delegated agencies are accountable for the resolution of state review framework recommendations.	—
<i>Id.</i>	Human health and the environment	4. In collaboration with the Office of General Counsel and the Office of Air and Radiation, determine to what extent the Clean Air Act authorizes the EPA to require periodic identification and inspection of nonmajor stationary sources such as SM-80s by states, local government agencies, federally recognized Indian tribes, and U.S. territories. Document the EPA's determination and exercise such authority, if applicable, as the EPA deems appropriate.	—
<i>Id.</i>	Human health and the environment	5. Clarify Agency policies and guidance to: a. Communicate the EPA's expectations for the EPA regions and states, local government agencies, federally recognized Indian tribes, and U.S. territories to identify, inspect, report, and verify data for SM-80 sources. b. Communicate steps the EPA will take, if any, to periodically identify and inspect SM-80s if these entities do not meet such expectations. c. Clearly define SM-80 sources.	—
<i>Id.</i>	Human health and the environment	6. Establish routine training to reinforce EPA guidance and policies regarding delegated Agency requirements and responsibilities to identify and inspect SM-80 sources. Training is to include coordination among EPA regional managers, including division directors, deputy directors, branch chiefs, section chiefs, managers, and staff in the Office of Air and Radiation and the Office of Enforcement and Compliance Assurance.	—
Report <a href="#">23-P-0030</a> , <i>The EPA Should Enhance Oversight to Ensure that All Refineries Comply with the Benzene Fenceline Monitoring Regulations</i> , issued September 6, 2023	Human health and the environment	1. Provide guidance to delegated authorities on what constitutes a violation of the benzene fenceline monitoring regulations to assist the delegated authorities in taking action when a violation may have occurred.	—



**Table A-5: Office of Land and Emergency Management (7 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-E-0066</a> , <i>The EPA Needs to Improve the Verification of Land-Use Controls at Resource Conservation and Recovery Act Corrective Action Facilities</i> , issued September 23, 2024	Human health and the environment	1. Provide guidance to EPA regions and authorized states on methods that they can use to verify land-use control status, such as reporting or onsite assessments.	—
<i>Id.</i>	Human health and the environment	2. Define the minimum frequency for region and state verification that landuse controls remain operational—for example, verification every one, three, or five years.	—
<i>Id.</i>	Human health and the environment	3. Update RCRAInfo to capture data on the operational status of land-use controls. This could be achieved by establishing national event codes for land-use control activities in RCRAInfo—for example, using Region 3's event codes as nationally defined event codes.	—
<i>Id.</i>	Human health and the environment	4. Provide training to help regions and authorized states input and maintain land-use control data in RCRAInfo.	—
<i>Id.</i>	Human health and the environment	5. Implement mechanisms to monitor land-use control status at the national level, such as annual reports from RCRAInfo that identify land-use controls that have not been verified at the minimum frequency to ensure they remain operational.	—
Report <a href="#">22-P-0033</a> , <i>Brownfields Program-Income Monitoring Deficiencies Persist Because the EPA Did Not Complete All Certified Corrective Actions</i> , issued March 31, 2022	Administrative and business operations	1. Develop a policy and implement procedures to reduce the balances of available program income and establish a time frame for recipients to use or return the funds to the EPA.	—
<i>Id.</i>	Administrative and business operations	5. Expand existing guidance to include a deadline for post-closeout annual report submission.	—

**Table A-6: Office of Mission Support (2 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-N-0037</a> , <i>The EPA Does Not Always Track the Use of Build America, Buy America Act Waivers for Infrastructure Projects</i> , issued May 8, 2024	Administrative and business operations	1. Develop and implement a method to track all Build America, Buy America Act waiver use across EPA-funded infrastructure projects.*	—
Report <a href="#">24-E-0020</a> , <i>The EPA's Enhanced Personnel Security Program Is on Track, but Challenges to Full Implementation Remain</i> , issued February 8, 2024	Administrative and business operations	1. Develop a plan for how the Personnel Security Branch will achieve the capacity necessary to meet the requirements of full Trusted Workforce 2.0 implementation.	—

\* The OIG and OMS are in discussions about the status of the corrective action for this recommendation.

**Table A-7: Office of Mission Support and Office of the Chief Financial Officer (6 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">21-P-0042</a> , <i>EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments</i> , issued December 28, 2020	Administrative and business operations	3. Establish and implement internal controls that will allow the Agency to monitor compliance with applicable laws, federal guidance, and Agency policies, including periodic internal audits of all military leave, to verify that (a) charges by reservists are correct and supported and (b) appropriate reservist differential and military offset payroll audit calculations are being requested and performed.	—

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
<i>Id.</i>	Administrative and business operations	4. Require reservists to correct and supervisors to approve military leave time charging errors in PeoplePlus that have been identified during the audit or as part of the Agency's actions related to Recommendations 5 and 6.	—
<i>Id.</i>	Administrative and business operations	5. Recover the approximately \$11,000 in military pay related to unsupported 5 U.S.C. § 6323(a) military leave charges, unless the Agency can obtain documentation to substantiate the validity of the reservists' military leave.	\$11
<i>Id.</i>	Administrative and business operation	6. Submit documentation for the reservists' military leave related to the approximately \$118,000 charged under 5 U.S.C. § 6323(b) to the EPA's payroll provider to perform payroll audit calculations and recover any military offsets that may be due.	\$118
<i>Id.</i>	Administrative and business operations	7. Identify the population of reservists who took unpaid military leave pursuant to 5 U.S.C. § 5538, and determine whether those reservists are entitled to receive a reservist differential. Based on the results of this determination, take appropriate steps to request that the EPA's payroll provider perform payroll audit calculations to identify and pay the amounts that may be due to reservists.	—
<i>Id.</i>	Administrative and business operations	8. For the time periods outside of the scope of our audit (pre-January 2017 and post-June 2019), identify the population of reservists who charged military leave under 5 U.S.C. § 6323(b) or 6323(c) and determine whether military offset was paid by the reservists. If not, review reservists' military documentation to determine whether payroll audit calculations are required. If required, request that the EPA's payroll provider perform payroll audit calculations to identify and recover military offsets that may be due from the reservists under 5 U.S.C. §§ 6323 and 5519.	—

**Table A-8: Office of Research and Development including the EPA Science Advisor (3 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">20-P-0173</a> , <i>Further Efforts Needed to Uphold Scientific Integrity Policy at EPA</i> , issued May 20, 2020	Human health and the environment	6. In coordination with the assistant administrator for Mission Support, complete the development and implementation of the electronic clearance system for scientific products across the Agency.	—
<i>Id.</i>	Human health and the environment	7. With the assistance of the Scientific Integrity Committee, finalize and release the procedures for addressing and resolving allegations of a violation of the <i>Scientific Integrity Policy</i> , and incorporate the procedures into scientific integrity outreach and training materials.	—
<i>Id.</i>	Human health and the environment	8. With the assistance of the Scientific Integrity Committee, develop and implement a process specifically to address and resolve allegations of <i>Scientific Integrity Policy</i> violations involving high profile issues or senior officials, and specify when this process should be used.	—

**Table A-9: Office of Water (5 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-N-0069</a> , <i>Most States Did Not Provide Some Required Fee Information in the Intended Use Plan or Annual Report for Their Clean Water State Revolving Funds</i> , issued September 30, 2024	Administrative and business operation	1. Ensure that states report fee information in their intended use plans and annual reports as required per the Guidance on Fees Charged by States to Recipients of Clean Water State Revolving Fund Program Assistance, 70 Fed. Reg. 61,039 (Oct. 20, 2005), and the Clean Water State Revolving Fund capitalization grant conditions.	—

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-E-0055</a> , <i>State Program Deficiencies and Inadequate EPA Oversight of State Enforcement Contributed to the Drinking Water Crisis in Jackson, Mississippi</i> , issued August 12, 2024	Human health and the environment	3. Update the EPA's Guidance Manual for Conducting Sanitary Surveys of Public Water Systems; Surface Water and Ground Water Under the Direct Influence (GWUDI) of Surface Water (April 1999) and the EPA's How to Conduct a Sanitary Survey of Drinking Water Systems (August 2019) to include a sanitary survey checklist and a process for states to alert the EPA of public water systems with systemic issues, such as excessive distribution line breaks and frequent boil water notices, that individually may not rise to the level of a significant deficiency.	—
Report <a href="#">24-P-0028</a> , <i>The EPA Should Improve Annual Reviews to Protect Infrastructure Investment and Jobs Act Grants to Clean Water State Revolving Funds</i> , issued March 14, 2024	Administrative and business operation	1. Implement procedures to ensure consistent Office of Water oversight of the annual review process in all regions and states, including reviewing checklists and all program evaluation reports and tracking recommendations made by the regions.	—
Report <a href="#">21-E-0264</a> , <i>EPA Needs an Agencywide Strategic Action Plan to Address Harmful Algal Blooms</i> , issued September 29, 2021	Human health and the environment	4. Assess and evaluate the available information on human health risks from exposure to cyanotoxins in drinking water and recreational waters to determine whether actions under the Safe Drinking Water Act are warranted.	—
Report <a href="#">10-P-0224</a> , <i>EPA Should Revise Outdated or Inconsistent EPA-State Clean Water Act Memoranda of Agreement</i> , issued September 14, 2010	Human health and the environment	2.2. Develop a systematic approach to identify which states have outdated or inconsistent memorandums of agreements; renegotiate and update those Memorandums of Agreements using the Memorandum of Agreements template; and secure the active involvement and final, documented concurrence of headquarters to ensure national consistency.	—

**Table A-10: Office of Water and Office of Enforcement and Compliance Assurance (1 recommendation)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-E-0055</a> , <i>State Program Deficiencies and Inadequate EPA Oversight of State Enforcement Contributed to the Drinking Water Crisis in Jackson, Mississippi</i> , issued August 12, 2024	Human health and the environment	7. Develop guidance on the applicability and use of the EPA's Safe Drinking Water Act section 1442(b) grant authority to address public health in an emergency situation.	—

**Table A-11: Region 2 (2 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-P-0029</a> , <i>Multiple Factors Contributed to the Delay in Constructing Combined Sewer Overflow Tanks at the Gowanus Canal Superfund Site in New York City</i> , issued March 21, 2024	Human health and the environment	1. Closely monitor combined sewer overflow tank construction progress at the Gowanus Canal Superfund site and take immediate action, including enforcement actions if appropriate, if New York City misses any future tank project milestones from the 2021 administrative order.	—
<i>Id.</i>	Human health and the environment	2. Post on the EPA's public website the milestones from the 2021 administrative order regarding the Gowanus Canal Superfund site, New York City's progress towards completing these milestones, and any actions taken to ensure the city stays on schedule.	—

**Table A-12: Region 3 (1 recommendation)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">21-P-0122</a> , <i>Improved Review Processes Could Advance EPA Regions 3 and 5 Oversight of State-Issued National Pollutant Discharge Elimination System Permits</i> , issued April 21, 2021	Human health and the environment	2. Review the modified National Pollutant Discharge Elimination System mining permits issued by West Virginia based on the 2019 revisions to its National Pollutant Discharge Elimination System program to determine whether the permits contain effluent limits for ionic pollution and other pollutants that are or may be discharged at a level that causes, has the reasonable potential to cause, or contributes to an excursion above any applicable water quality standard, as required by Clean Water Act regulations. If a permit lacks required effluent limits, take appropriate action to address such deficiencies.	—

**Table A-13: Region 4 (5 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-E-0055</a> , <i>State Program Deficiencies and Inadequate EPA Oversight of State Enforcement Contributed to the Drinking Water Crisis in Jackson, Mississippi</i> , issued August 12, 2024	Human health and the environment	1. Assess the Mississippi State Department of Health sanitary survey program to verify that it has appropriate rules, mechanisms, and authorities to ensure that public water systems take necessary steps to address significant deficiencies outlined in sanitary survey reports, per 40 C.F.R. § 142.16.	—
<i>Id.</i>	Human health and the environment	4. Verify that the Mississippi State Department of Health has procedures in place to ensure that water systems report compliance monitoring data to the state pursuant to 40 C.F.R. § 141.90, to include verifying that the Mississippi Public Health Laboratory has appropriate procedures in place.	—
<i>Id.</i>	Human health and the environment	5. Train Mississippi State Department of Health personnel on using and entering data into the Safe Drinking Water Information System/State Version software.	—
<i>Id.</i>	Human health and the environment	6. Evaluate whether the Mississippi State Department of Health is implementing procedures for the enforcement of federal and state drinking water regulations. If the Mississippi State Department of Health is not implementing enforcement procedures as required by Safe Drinking Water Act section 1413, consider whether procedures for rescinding state primacy for water systems should be initiated.	—
Report <a href="#">24-E-0032</a> , <i>The EPA Needs to Improve Institutional Controls at the American Creosote Works Superfund Site in Pensacola, Florida, to Protect Public Health and IJJA-Funded Remediation</i> , issued April 15, 2024	Human health and the environment	3. Identify and work with amenable private property owners within Operable Unit 3 of the American Creosote Works Inc. (Pensacola Plant) Superfund site and appropriate local governments to establish restrictive covenants on contaminated private parcels to prevent the disturbance and removal of impacted soil. Restrictive covenants not only would protect the public but also could protect the \$5.4 million Infrastructure Investment and Jobs Act-funded remediation by keeping hard surfaces and foundations in place over unremediated soil.	\$5,400

**Table A-14: Region 5 (1 recommendation)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-P-0043</a> , <i>Great Lakes Restoration Initiative Grants Documented Most Achievements, but the EPA Could Improve Monitoring and Reporting</i> , issued June 3, 2024	Administrative and business operations	4. Submit the annual reports for the Great Lakes Restoration Initiative to Congress as required by the Clean Water Act.	—

**Table A-15: Region 6 (1 recommendation)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-P-0049</a> , <i>The EPA Did Not Ensure that Two of the Largest Air Oversight Agencies Identified and Inspected Potentially Significant Sources of Air Pollution</i> , issued July 24, 2024	Human health and the environment	7. In coordination with the Office of Enforcement and Compliance Assurance and the Texas Commission on Environmental Quality, determine a complete and accurate list of SM-80 sources in Texas and ensure that each Clean Air Act Stationary Source Compliance Monitoring Strategy plan includes a list of SM-80s along with an expected inspection date. This corrective action should be completed by August 2025.	—

**Table A-16: Region 9 (3 recommendations)**

Report	Benefit type	Resolved recommendation	Potential cost savings in thousands (\$)
Report <a href="#">24-P-0049</a> , <i>The EPA Did Not Ensure that Two of the Largest Air Oversight Agencies Identified and Inspected Potentially Significant Sources of Air Pollution</i> , issued July 24, 2024	Human health and the environment	8. In coordination with the Office of Enforcement and Compliance Assurance and the South Coast Air Quality Management District, confirm that California's South Coast Air Quality Management District's list of SM-80 sources is complete and accurate and ensure that the district reports SM-80 data in the EPA's data systems by August 2025.	—
<i>Id.</i>	Human health and the environment	9. Collect and review California's South Coast Air Quality Management District's Clean Air Act Stationary Source Compliance Monitoring Strategy plan by October 2026 and biennially thereafter and ensure that each plan includes a list of SM-80 sources along with an expected inspection date.	—
Report <a href="#">08-P-0196</a> , <i>Making Better Use of Stringfellow Superfund Special Accounts</i> , issued July 9, 2008	Human health and the environment	2. Reclassify or transfer to the Trust Fund, as appropriate, \$27.8 million (plus any earned interest less oversight costs) of the Stringfellow special accounts in annual reviews, and at other milestones including the end of Fiscal Year 2010, when the record of decision is signed and the final settlement is achieved.	\$27,800



## ***Forty-Three Recommendations Scheduled to Take Three Years or More to Implement***

This appendix provides details for the 21 reports containing 43 resolved recommendations, as of May 31, 2025, for which the Agency's corrective actions are scheduled to take three years or longer to implement.

### ***The EPA Did Not Ensure that Two of the Largest Air Oversight Agencies Identified and Inspected Potentially Significant Sources of Air Pollution (1 recommendation)***

<b>Report number</b>	<a href="#">24-P-0049</a>
<b>Date issued</b>	July 24, 2024
<b>Summary of findings</b>	<p>The Clean Air Act requires delegated agencies to work with the EPA to reduce air pollution from stationary sources. From at least 2006, the EPA did not ensure that two large, delegated agencies, the Texas Commission on Environmental Quality, or the TCEQ, and California's South Coast Air Quality Management District identified a subset of synthetic-minor sources of air pollution, or SM-80s. The permit limitations on SM-80s need to be clear and enforceable because, if the limitations are not adhered to, the source may operate at major source levels and should be subject to more stringent requirements.</p> <p>We requested source data from the TCEQ and South Coast to determine whether there were sources of air pollution in their jurisdiction that met the EPA definition of an SM-80. The TCEQ said that it did not identify SM-80s because there are no statutory or regulatory requirements to track or report SM-80 information to the EPA. While South Coast provided a list of 109 sources that appeared to meet the EPA definition of an SM-80, South Coast said that these sources were not SM-80s and it was unaware of concrete direction from the EPA that what it called "conditionally exempt" sources should be characterized as SM-80s. We asked the EPA to verify that the sources we identified were SM-80s and, after numerous attempts, the EPA has not done so. We identified 18 sources in Texas and 109 in California that appeared to meet the EPA definition of an SM-80. Of those potential SM-80s in Texas, the TCEQ had not visited 11 of the 18 from 2017 through 2022, and South Coast had not visited 27 of the 109 potential SM-80s from 2016 through 2021, which does not meet the EPA's expectation that SM-80s are inspected every five years, pursuant to the EPA's Clean Air Act Stationary Source Compliance Monitoring Strategy, known as CAA CMS.</p> <p>In 2013, EPA Region 6 recommended that the TCEQ identify SM-80s. Region 9 did not investigate South Coast's claim that SM-80s did not exist and did not collect CAA CMS plans from South Coast from fiscal year 2008 through 2021. The EPA's Office of Enforcement and Compliance Assurance's lack of in-depth evaluations of Regions 6 and 9, lack of SM-80 requirements, and reliance on unenforceable guidance contributed to the regional offices' oversight deficiencies. Per the EPA, identifying and inspecting SM-80s are essential to focus resources on the most environmentally significant sources and ensure industry compliance; however, the EPA's lack of oversight of the TCEQ and South Coast potentially increased the public's risk of exposure to air pollution.</p>
<b>Responsible office</b>	Office of Enforcement and Compliance Assurance
<b>Recommendation open three years or more</b>	1. Conduct in-depth evaluations to monitor the performance of EPA regional offices' oversight of delegated agencies' implementation of the EPA's Clean Air Act Stationary Source Compliance Monitoring Strategy.
<b>Planned completion date</b>	Recommendation 1: <ul style="list-style-type: none"> <li>• Upon issuance: Unresolved</li> <li>• Revised: October 1, 2028 (<b><i>more than 4 years after report issuance</i></b>)</li> </ul>
<b>Report impact statement</b>	Delegated agencies need to identify and inspect SM-80s to protect public health.

### ***The EPA Needs to Improve Institutional Controls at the American Creosote Works Superfund Site in Pensacola, Florida, to Protect Public Health and IIJA-Funded Remediation (1 recommendation)***

Report number	<a href="#">24-E-0032</a>
Date issued	April 15, 2024
Summary of findings	<p>The institutional controls that the EPA has established at the American Creosote Works Inc. (Pensacola Plant) Superfund site in Pensacola, Florida, related to contaminated groundwater and soil are not sufficient to prevent potential exposure to contamination. For contaminated groundwater, the institutional control that the EPA relied on did not prevent well drilling or require groundwater well plugging and abandonment. The EPA also did not plan to secure permission from private property owners to plug and abandon any wells that the EPA encountered during remediation, potentially wasting at least \$1.3 million in remediation funds from the IIJA. For contaminated soil, the EPA did not implement institutional controls to prevent potential exposure to off-facility parcel contamination or to inform the wider public of the extent of contamination. Further, the EPA does not plan to implement institutional controls on these parcels after remediation to prevent the disturbance of unremediated soil, potentially wasting \$5.4 million in IIJA funds allocated for the parcels' remediation.</p> <p>The EPA is also missing opportunities to communicate the risks associated with off-facility impacted parcels to the public using the public-facing site profile webpage. <b>Off-facility impacted parcels</b> is the phrase used to refer to dioxin-contaminated soil on surrounding neighborhood parcels of land outside of the former facility's boundaries. Information included in the physical record repository and published on the site profile webpage about site contamination and remedial activities, institutional controls, site boundaries, and public responsibilities is inaccurate, difficult to find and understand, or vague.</p>
Responsible office	Region 4
Recommendation open three years or more	3. Identify and work with amenable private property owners within Operable Unit 3 of the American Creosote Works Inc. (Pensacola Plant) Superfund site and appropriate local governments to establish restrictive covenants on contaminated private parcels to prevent the disturbance and removal of impacted soil. Restrictive covenants not only would protect the public but also could protect the \$5.4 million Infrastructure Investment and Jobs Act-funded remediation by keeping hard surfaces and foundations in place over unremediated soil.
Planned completion date	Recommendation 3: <ul style="list-style-type: none"> <li>• Upon issuance: Unresolved</li> <li>• Revised: September 30, 2027 (<b><i>more than 3 years after report issuance</i></b>)</li> </ul>
Report impact statement	Without strong institutional controls and effective communication, the public remains at risk of exposure to residual contamination in the groundwater and soil from the American Creosote Works Inc. (Pensacola Plant) Superfund site.
Potential cost savings	\$5.4 million

### ***Multiple Factors Contributed to the Delay in Constructing Combined Sewer Overflow Tanks at the Gowanus Canal Superfund Site in New York City (2 recommendations)***

Report number	<a href="#">24-P-0029</a>
Date issued	March 21, 2024
Summary of findings	<p>Construction of the two combined sewer overflow, or CSO, tanks for the Gowanus Canal Superfund site is approximately six-and-a-half years behind the original schedule, based on a comparison of Region 2's estimated project timelines in the 2013 Record of Decision, or ROD, that detailed the selected remedy for cleaning up the site against the revised project milestones outlined in a 2021 administrative order. Multiple factors contributed to this delay:</p> <ul style="list-style-type: none"> <li>• New York City and Region 2 disagreed about important aspects of the ROD's CSO remedy, including CSO tank design and siting. They also disagreed about the estimated costs and schedule for constructing the CSO tanks.</li> <li>• New York City and Region 2 agreed years after the ROD was issued that the city could acquire privately owned land via eminent domain rather than siting the tanks on city-owned land, as initially recommended by Region 2.</li> <li>• Despite waiving its right to change the CSO tank remedy, the city spent approximately two years designing a CSO tunnel in lieu of tanks, and Region 2 spent another year evaluating and ultimately denying the CSO tunnel design.</li> <li>• New York City defunded design efforts for the smaller Owls Head tank for about four years and allocated those funds to the larger Red Hook tank design.</li> </ul>

	<ul style="list-style-type: none"> <li>Region 2 required New York City to salvage building materials from existing structures at the larger CSO tank site after the city had completed a significant portion of the design work. This caused an approximate two-year delay.</li> <li>Region 2 waited until 2021 to issue an administrative order that cited New York City's noncompliance with prior administrative orders and required the city to construct the CSO tanks by specific dates.</li> </ul> <p>The causes for the delay occurred primarily before 2021, and Region 2 told us in February 2024 that "the city's current level of performance on the [CSO] tank projects has been highly satisfactory." The past delay, however, has prolonged exposures to contaminants in the Gowanus Canal and could result in increased costs, such as the cost to dredge the canal. As of this audit, the project cost is estimated to be more than \$1 billion—a more than 1,300-percent increase from Region 2's original estimate.</p>
Responsible office	Region 2
Recommendation open three years or more	<ol style="list-style-type: none"> <li>Closely monitor combined sewer overflow tank construction progress at the Gowanus Canal Superfund site and take immediate action, including enforcement actions if appropriate, if New York City misses any future tank project milestones from the 2021 administrative order.</li> <li>Post on the EPA's public website the milestones from the 2021 administrative order regarding the Gowanus Canal Superfund site, New York City's progress towards completing these milestones, and any actions taken to ensure the city stays on schedule.</li> </ol>
Planned completion date	Recommendations 1 and 2: <ul style="list-style-type: none"> <li>Upon issuance: March 31, 2029 (<i>more than five years after report issuance</i>)</li> </ul>
Report impact statement	CSO tank construction delays may increase taxpayer costs to complete the cleanup remedy at the Gowanus Canal Superfund site and prolong community exposure to contaminants.

### ***The EPA Must Improve Controls and Integrate Its Information System to Manage Fraud Potential in the Renewable Fuel Standard Program (1 recommendation)***

Report number	<a href="#">23-P-0032</a>
Date issued	September 19, 2023
Summary of findings	<p>The EPA has strengthened controls over the Renewable Fuel Standard, or RFS, program since its inception, primarily in response to several instances of companies generating and selling fraudulent Renewable Identification Numbers, or RINs. However, further controls are needed to ensure that only valid RINs are generated and sold on the RIN market. The EPA has not implemented controls to prevent a producer from entering more RINs than the producer is able to generate based on its registered capacity. The EPA also allows firms that provide RIN verification services to provide other services for producers, which may reduce the audit provider's independence. As a result, the EPA does not have reasonable assurance that the program is achieving its goals of reducing greenhouse gas emissions and expanding the nation's renewable fuels sector.</p> <p>We also found that the EPA's system for tracking and overseeing RIN reporting has not been integrated with other RIN-related systems, including the system used to track RIN transactions. Integration has been slowed by limited program resources, security and confidentiality concerns, and ever-expanding RFS program data needs. This lack of integration places a significant burden on staff to address information requests and has caused data-quality problems, including missing or incomplete reports, that must be addressed to improve RFS program implementation.</p>
Responsible office	Office of Air and Radiation
Recommendation open three years or more	7. Integrate key applications to reduce staff burden and to allow better oversight of Renewable Identification Number and Renewable Fuel Standard program requirements and engage the Office of Enforcement and Compliance Assurance in the integration process to ensure all inspection and enforcement data needs are addressed in the integrated system.
Planned completion date	Recommendation 7: <ul style="list-style-type: none"> <li>Upon issuance: September 30, 2028 (<i>more than five years after report issuance</i>)</li> </ul>
Report impact statement	The EPA can further strengthen program controls to better ensure the integrity of the RINs market and meet goals for increased use of renewable fuels.

### ***The EPA's Residential Wood Heater Program Does Not Provide Reasonable Assurance that Heaters Are Properly Tested and Certified Before Reaching Consumers (3 recommendations)***

Report number	<a href="#">23-E-0012</a>
Date issued	February 28, 2023
Summary of findings	The EPA's residential wood heater program does not provide reasonable assurance that wood heaters are properly tested and certified before reaching consumers. The EPA's 2015 New Source Performance Standards for

	<p>residential wood heaters is flawed, and the EPA has approved methods that lack clarity and allow too much flexibility. As a result, certification tests may not be accurate, do not reflect real-world conditions, and may result in some wood heaters being certified for sale that emit too much particulate-matter pollution. In fact, data from an EPA-approved testing lab indicate that some certified wood heaters do not meet emission standards. Although the EPA withdrew some flawed certification test methods, wood heaters certified based on those withdrawn test methods remain available for sale.</p> <p>Additionally, the EPA lacks internal controls to ensure that certification test reports are valid and that certification tests are conducted appropriately. As a result, test reports contained deficiencies that should have been found during the certification process. Effective internal controls would include policies, procedures, and guidance; standardized certification test report formats; and systematic compliance audit tests. State regulators told us that they cannot rely on the EPA's certifications of wood heaters and, therefore, develop their own standards and lists of approved wood heaters for sale.</p> <p>The EPA operates and supports changeout programs intended to replace older, dirtier wood heaters with newer, cleaner models. The EPA distributed approximately \$82 million in grants for residential wood heater changeout programs from fiscal years 2015 through 2021. However, if the replacement models do not meet emission standards because of the reasons described above, millions of federal, state, and local dollars could be wasted.</p>
<b>Responsible office</b>	Office of Air and Radiation
<b>Recommendation open three years or more</b>	<p>4. Incorporate the EPA's certification test report expectations set forth in the April 2022 corrective action list into the 2023 revisions to the New Source Performance Standards for residential wood heaters.</p> <p>5. Develop and adopt an EPA cord wood test method that is supported by data to provide the public reasonable assurance that certified appliances meet emission standards.</p> <p>6. Establish mechanisms to promote independence between emissions testing labs and third-party certifiers.</p>
<b>Planned completion date</b>	<p>Recommendations 4, 5, and 6:</p> <ul style="list-style-type: none"> <li>• Upon issuance: Unresolved</li> <li>• Revised: November 30, 2027 (<i>more than four years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	The EPA's ineffective residential wood heater program puts human health and the environment at risk for exposure to dangerous fine-particulate-matter pollution by allowing sales of wood heaters that may not meet emission standards.

### ***The EPA Needs to Improve the Transparency of Its Cancer-Assessment Process for Pesticides (1 recommendation)***

<b>Report number</b>	<a href="#">22-E-0053</a>
<b>Date issued</b>	July 20, 2022
<b>Summary of findings</b>	<p>The EPA did not adhere to standard operating procedures and requirements for the 1,3-Dichloropropene, or 1,3-D, pesticide cancer-assessment process, which undermines public confidence in and the transparency of the Agency's scientific approaches to prevent unreasonable impacts on human health. Specifically, the EPA used two scientific approaches, kinetically derived maximum dose and weight-of-evidence, in its cancer-assessment process for 1,3-D, even though it did not have guidance outlining how to use those approaches. The EPA also did not adhere to docketing and transparency requirements to provide the public and stakeholders with information that may have influenced the EPA's cancer-assessment decision. Further, the EPA did not follow its literature-search procedures and neglected to document its review of all health effects data that may have impacted the results of the 1,3-D draft human health risk assessment, which is informed by the cancer assessment. The EPA's Cancer Risk Assessment Committee did not adhere to the EPA's <i>Peer Review Handbook</i> and the Office of Management and Budget's guidance on peer review in the areas of composition, independence, and expertise. These deficiencies undermined the scientific credibility of the 1,3-D cancer assessment, which led to questioning by multiple stakeholders. An external peer review would have improved the credibility of the 1,3-D cancer assessment.</p>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Recommendation open three years or more</b>	9. Issue specific criteria requiring external peer review of Office of Pesticide Programs' risk assessments that use scientifically or technically novel approaches or that are likely to have precedent-setting influence on future risk assessments, in accordance with the Office of Management and Budget's Final Information Quality Bulletin for Peer Review.
<b>Planned completion date</b>	<p>Recommendation 9:</p> <ul style="list-style-type: none"> <li>• Upon issuance: June 30, 2024</li> <li>• Revised: December 31, 2024; January 15, 2025; and December 31, 2025 (<i>more than three years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	Deficiencies and a lack of transparency in the 1,3-D pesticide cancer-assessment process have undermined scientific credibility and public confidence.

## ***Brownfields Program-Income Monitoring Deficiencies Persist Because the EPA Did Not Complete All Certified Corrective Actions (2 recommendations)***

<b>Report number</b>	<a href="#">22-P-0033</a>
<b>Date issued</b>	March 31, 2022
<b>Summary of findings</b>	<p>EPA Regions 1 and 10 effectively completed all corrective actions for their six recommendations in OIG Report No. <a href="#">17-P-0368</a>. Of the 17 recommendations addressed to the Office of Land and Emergency Management, the Office of Brownfields and Land Revitalization did not fully complete the agreed-to corrective actions for five, despite certifying that those actions were completed, and program-income monitoring deficiencies persist. Corrective actions for three of those five recommendations were not completed because the Agency had not determined an appropriate level of program income-tracking and oversight. Corrective actions for the two other recommendations were not completed because the EPA's guidance did not include program income-tracking and post closeout reporting. Office of Management and Budget and EPA policies require the Agency to take corrective actions promptly.</p> <p>As a result, the EPA continues to lack current, accurate, and complete data necessary for effective post-closeout monitoring of program income. Without such data, the Office of Brownfields and Land Revitalization is unable to determine whether an estimated \$46.6 million of program income under closed cooperative agreements was used timely and for the purposes authorized under the closeout agreements as required by federal regulation or whether actions are needed to address noncompliance with closeout agreement terms and conditions.</p>
<b>Responsible office</b>	Office of Land and Emergency Management
<b>Recommendation open three years or more</b>	<ol style="list-style-type: none"> <li>Develop a policy and implement procedures to reduce the balances of available program income and establish a time frame for recipients to use or return the funds to the EPA.</li> <li>Expand existing guidance to include a deadline for post-closeout annual report submission.</li> </ol>
<b>Planned completion date</b>	<p>Recommendations 1 and 5:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: September 30, 2027 (<i>more than five years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	The Office of Brownfields and Land Revitalization did not complete all certified corrective actions and still lacks current and accurate information needed to monitor an estimated \$46.6 million of program income.

## ***EPA Needs an Agencywide Strategic Action Plan to Address Harmful Algal Blooms (1 recommendation)***

<b>Report number</b>	<a href="#">21-E-0264</a>
<b>Date issued</b>	September 29, 2021
<b>Summary of findings</b>	<p>The EPA does not have an agencywide strategy for addressing harmful algal blooms, despite Congress appointing the EPA administrator as the leader for federal actions focused on reducing, mitigating, and controlling freshwater harmful algal blooms. Federal guidance instructs agencies to establish systems, such as developing strategic plans, that will promote effective government programs. By developing an agencywide harmful-algal-bloom strategy, the EPA can improve in four strategic planning areas: (1) purpose, scope, and methodology; (2) problem definition and risk assessment; (3) organizational roles, responsibilities, and coordination; and (4) integration and implementation. By creating an agencywide strategy that addresses these planning areas, the EPA can reduce harmful algal blooms and their impacts on human health and the environment using the authorities and tools provided by the Clean Water and Safe Drinking Water Acts.</p> <p>We also found that the EPA has not fulfilled its 2015 commitment to Congress to develop additional drinking water health advisories for cyanotoxins associated with some blooms as information became available. In addition, the EPA needs to take further action to develop revised nitrogen and phosphorus numeric water quality criteria recommendations for states to adopt to better control levels of these nutrients in water bodies.</p>
<b>Responsible office</b>	Office of Water
<b>Recommendation open three years or more</b>	<ol style="list-style-type: none"> <li>Assess and evaluate the available information on human health risks from exposure to cyanotoxins in drinking water and recreational waters to determine whether actions under the Safe Drinking Water Act are warranted.</li> </ol>
<b>Planned completion date</b>	<p>Recommendation 4:</p> <ul style="list-style-type: none"> <li>Upon issuance: December 31, 2022</li> <li>Revised: December 31, 2025 (<i>more than four years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	Scientists predict that harmful algal bloom occurrences in recreational waters and drinking water sources will increase as excess nutrients continue to flow into water bodies, temperatures warm, and extreme weather events occur due to climate change.



## EPA's Endocrine Disruptor Screening Program Has Made Limited Progress in Assessing Pesticides (4 recommendations)

Report number	<a href="#">21-E-0186</a>
Date issued	July 28, 2021
Summary of findings	<p>Twenty-four years after the Food Quality Protection Act of 1996 amendments were passed, the Office of Chemical Safety and Pollution Prevention has not implemented section 408(p)(3)(A) of the Federal Food, Drug, and Cosmetic Act to test all pesticide chemicals for endocrine-disruption activity. In addition, the Office of Chemical Safety and Pollution Prevention's Office of Pesticide Programs recommended in 2015 that 17 pesticides needed additional testing for endocrine disruption in wildlife in order to provide the data needed to conduct an ecological risk assessment. However, that recommendation has not been implemented. EDSP [Endocrine Disruptor Screening Program] testing delays are inconsistent with the Federal Food, Drug, and Cosmetic Act, which directs the EPA to take appropriate action to protect public health if a substance is found to influence the human endocrine system.</p> <p>We also found that the EPA does not have controls in place to effectively implement the EDSP, such as strategic guidance documents or performance measures. Additionally, the EDSP has not conducted annual internal program reviews to monitor or assess progress in fulfilling regulatory requirements. The EDSP has also not effectively communicated with internal and external stakeholders. Moreover, previous Office of Chemical Safety and Pollution Prevention leadership provided acceptable corrective actions to meet the recommendations in a 2011 OIG report regarding the EDSP. However, they failed to implement those corrective actions beyond an initial period of compliance with them. Lastly, some EPA staff indicated that they were instructed to function as if the EDSP was eliminated from the EPA's budget.</p> <p>Because the EDSP has not had effective internal controls in place since 2015, it cannot have reasonable assurance that the program will accomplish its objectives and its resources will be allocated efficiently and effectively. Moreover, an established system of management controls would provide mechanisms for consistent program operations.</p>
Responsible office	Office of Chemical Safety and Pollution Prevention
Recommendation open three years or more	<ol style="list-style-type: none"> <li>1. Issue Tier 1 test orders for each List 2 chemical or publish an explanation for public comment on why Tier 1 data are no longer needed to characterize a List 2 chemical's endocrine-disruption activity.</li> <li>2. Determine whether the EPA should incorporate the Endocrine Disruptor Screening Program Tier 1 tests (or approved new approach methodologies) into the pesticide registration process as mandatory data requirements under 40 C.F.R. § 158 for all pesticide use patterns.</li> <li>3. Issue List 1–Tier 2 test orders for the 18 pesticides in which additional Tier 2 testing was recommended or publish an explanation for public comment on why Tier 2 data are no longer needed to characterize the endocrine-disruption activity for each of these 18 pesticides.</li> <li>4. Issue for public review and comment both the Environmental Fate and Effects Division's approach for the reevaluation of List 1–Tier 1 data and the revised List 1–Tier 2 wildlife recommendations.</li> </ol>
Planned completion date	<p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2025</li> <li>• Revised: December 31, 2025 (<b>more than four years after report issuance</b>)</li> </ul> <p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2024</li> <li>• Revised: January 15, 2025, and December 31, 2025 (<b>more than four years after report issuance</b>)</li> </ul> <p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2024</li> <li>• Revised: July 15, 2026 (<b>more than four years after report issuance</b>)</li> </ul> <p>Recommendation 4:</p> <ul style="list-style-type: none"> <li>• Upon issuance: December 31, 2023</li> <li>• Revised: December 31, 2025 (<b>more than four years after report issuance</b>)</li> </ul>
Report impact statement	Without the required testing and an effective system of internal controls, the EPA cannot make measurable progress toward complying with statutory requirements or safeguarding human health and the environment against risks from endocrine-disrupting chemicals.

## ***EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance (5 recommendations)***

<b>Report number</b>	<a href="#">21-P-0175</a>
<b>Date issued</b>	July 8, 2021
<b>Summary of findings</b>	<p>While the EPA oversees state and local compliance monitoring for synthetic-minor-source permits, the EPA conducts only limited oversight of the permits themselves. The EPA has issued guidance to state and local agencies to develop enforceable permit limitations in synthetic-minor-source permits, but the Agency does not review permits to ensure the agencies meet this guidance.</p> <p>We reviewed 16 natural gas extraction industry synthetic-minor-source permits from Colorado and Oklahoma and found that many of the permit limitations did not adhere to the EPA's guidance. For example, in those permits, we found that 102 of 529 permit limits did not have sufficient information within the permits or their supporting documentation to determine whether the limits were technically accurate. We also found that 26 limits did not specify the method for assessing compliance.</p> <p>In addition, 55 limits did not have sufficient monitoring requirements to determine whether the facility's assumed pollution reduction from pollution control devices was being achieved. This could result in a synthetic-minor facility emitting pollutants at or above major-source levels without being detected. In addition, we found that the EPA had not communicated several key expectations for synthetic minor-source permitting to state and local agencies via guidance. Further, Oklahoma does not allow the public to participate in its permitting process for certain synthetic-minor-source permits, as required by EPA regulations. EPA staff said this may be the case in other states as well.</p>
<b>Responsible office</b>	Office of Air and Radiation
<b>Recommendation open three years or more</b>	<ol style="list-style-type: none"> <li>1. Update Agency guidance on practical enforceability to more clearly describe how the technical accuracy of a permit limit should be supported and documented. In updating such guidance, the Office of Air and Radiation should consult and collaborate with the Office of Enforcement and Compliance Assurance, the Office of General Counsel, and the EPA regions.</li> <li>2. In consultation with the EPA regions, develop and implement an oversight plan to include: <ol style="list-style-type: none"> <li>a) An initial review of a sample of synthetic-minor-source permits in different industries that are issued by state, local, and tribal agencies to assess whether the permits adhere to EPA guidance on practical enforceability, including limits that are technically accurate, have appropriate time periods, and include sufficient monitoring, record-keeping, and reporting requirements.</li> <li>b) A periodic review of a sample of synthetic-minor-source permits to occur, at a minimum, once every five years.</li> <li>c) Procedures to resolve any permitting deficiencies identified during the initial and periodic reviews.</li> </ol> </li> <li>3. Assess recent EPA studies of enclosed combustion device performance and compliance monitoring and other relevant information during the next statutorily required review of 40 C.F.R. Part 60 Subparts OOOO and OOOOa to determine whether revisions are needed to monitoring, record-keeping, and reporting requirements for enclosed combustion devices to assure continuous compliance with associated limits, and revise the regulatory requirements as appropriate.</li> <li>4. Revise the Agency's guidance to communicate its key expectations for synthetic-minor-source permitting to state and local agencies.</li> <li>5. Identify all state, local, and tribal agencies in which Clean Air Act permit program implementation fails to adhere to the public participation requirements for synthetic-minor-source permit issuance and take appropriate steps to assure the identified states adhere to the public participation requirements.</li> </ol>
<b>Planned completion date</b>	<p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>• Upon issuance: October 31, 2023</li> <li>• Revised: October 31, 2024, and December 31, 2025 (<b><i>more than four years after report issuance</i></b>)</li> </ul> <p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>• Upon issuance: October 31, 2024</li> <li>• Revised: October 31, 2025, and December 31, 2026 (<b><i>more than five years after report issuance</i></b>)</li> </ul> <p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>• Upon issuance: December 31, 2024</li> <li>• Revised: December 31, 2026 (<b><i>more than five years after report issuance</i></b>)</li> </ul> <p>Recommendation 4:</p> <ul style="list-style-type: none"> <li>• Upon issuance: October 31, 2024</li> <li>• Revised: December 31, 2026 (<b><i>more than five years after report issuance</i></b>)</li> </ul> <p>Recommendation 5:</p> <ul style="list-style-type: none"> <li>• Upon issuance: December 31, 2023</li> <li>• Revised: October 31, 2024, and December 31, 2025 (<b><i>more than four years after report issuance</i></b>)</li> </ul>
<b>Report impact statement</b>	Without clear and enforceable limitations in synthetic-minor-source permits, facilities may emit excess pollution that would otherwise subject them to the more stringent requirements of the Clean Air Act major-source permitting programs.

## ***EPA Deviated from Typical Procedures in Its 2018 Dicamba Pesticide Registration Decision (1 recommendation)***

<b>Report number</b>	<a href="#">21-E-0146</a>
<b>Date issued</b>	May 24, 2021
<b>Summary of findings</b>	<p>The EPA's <i>Scientific Integrity Policy</i> affirms that the Agency's ability to pursue its mission to protect human health and the environment depends upon the integrity of the science on which the EPA relies. Per the policy, the EPA's scientists and managers are expected to represent the Agency's scientific activities clearly, accurately, honestly, objectively, thoroughly, without political or other interference, and in a timely manner, consistent with their official responsibilities. Additionally, federal and EPA requirements include documenting the formulation and execution of policies and decisions. For pesticide registration decisions, the Office of Chemical Safety and Pollution Prevention's Office of Pesticide Programs must review registrations and document its decisions.</p> <p>We found that the EPA's 2018 decision to extend registrations for three dicamba pesticide products varied from typical operating procedures. Namely, the EPA did not conduct the required internal peer reviews of scientific documents created to support the dicamba decision. While division-level management review is part of the typical operating procedure, interviewees said that senior leaders in the Office of Chemical Safety and Pollution Prevention's immediate office were more involved in the dicamba decision than in other pesticide registration decisions. This led to senior-level changes to or omissions from scientific documents. For instance, these documents excluded some conclusions initially assessed by staff scientists to address stakeholder risks. We also found that staff felt constrained or muted in sharing their concerns on the dicamba registrations. The EPA's actions on the dicamba registrations left the decision legally vulnerable, resulting in the Ninth Circuit Court of Appeals vacating the 2018 registrations for violating FIFRA [Federal Insecticide, Fungicide, and Rodenticide Act] by substantially understating some risks and failing to acknowledge others entirely.</p>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Recommendation open three years or more</b>	<p>3. Annually conduct and document training for all staff and senior managers and policy makers to affirm the office's commitment to the <i>Scientific Integrity Policy</i> and principles and to promote a culture of scientific integrity.</p> <p><b>Note:</b> This recommendation requires the Office of Chemical Safety and Pollution Prevention to conduct and document annual training once a year for five years. The office completed the first year of the corrective action on February 16, 2022. That was the date that the office held its first annual training series on its commitment to the <i>Scientific Integrity Policy</i> and principles and to promote a culture of scientific integrity. The office has completed annual trainings for 2022, 2023, and 2024 on time and planned to host annual trainings until 2026 to implement this recommendation. However, as the administration rescinded the <i>Scientific Integrity Policy</i> in May 2025, the office did not complete this training in 2025 and updated its revised corrective action date.</p>
<b>Planned completion date</b>	<p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>• Upon issuance: March 31, 2022</li> <li>• Revised: March 31, 2026 (<b>more than four years after report issuance</b>)</li> </ul>
<b>Report impact statement</b>	The EPA needs to document and follow established procedures to ensure scientifically sound decisions regarding pesticides. The EPA's actions on the dicamba registrations left the decision legally vulnerable, resulting in the Ninth Circuit Court of Appeals vacating the 2018 registrations for violating FIFRA by substantially understating some risks and failing to acknowledge others entirely.

## ***EPA Should Conduct New Residual Risk and Technology Reviews for Chloroprene- and Ethylene Oxide-Emitting Source Categories to Protect Human Health (3 recommendations)***

<b>Report number</b>	<a href="#">21-P-0129</a>
<b>Date issued</b>	May 6, 2021
<b>Summary of findings</b>	<p>Results from the EPA's modeling and monitoring efforts indicate that people in some areas of the country may be exposed to unacceptable health risks from chloroprene and ethylene oxide emissions. Despite the EPA classifying chloroprene as a likely human carcinogen in 2010 and ethylene oxide as a carcinogen in 2016, the EPA has not conducted new residual risk and technology reviews, or RTRs, for most types of industrial sources, referred to as source categories, that emit chloroprene or ethylene oxide. The EPA should take the following steps to ensure its RTR process sufficiently identifies and addresses these emissions:</p> <ul style="list-style-type: none"> <li>• Conduct new residual risk reviews for four major-source categories that emit chloroprene or ethylene oxide using new risk values for these pollutants.</li> <li>• Conduct a residual risk review for the hospital sterilizers area source category using the new risk value for ethylene oxide.</li> <li>• Conduct overdue technology reviews for four source categories.</li> </ul>

	<ul style="list-style-type: none"> <li>Develop new National Emission Standards for Hazardous Air Pollutants for chemical plant area sources that emit ethylene oxide.</li> <li>Develop a process to initiate timely reviews of existing and uncontrolled emission sources when new or updated risk information becomes available.</li> </ul> <p>New RTRs should be conducted because the EPA issued new risk values for chloroprene and ethylene oxide in 2010 and 2016, respectively, to reflect their potent carcinogenicity, as found in newer scientific evidence. The EPA should exercise its discretionary authority to conduct new residual risk reviews under the Clean Air Act whenever new data or information indicates that an air pollutant is more toxic than previously determined. Use of such discretionary authority is consistent with the Agency's position, stated in its April 2006 commercial sterilizer RTR rule.</p>
Responsible office	Office of Air and Radiation
Recommendation open three years or more	<ol style="list-style-type: none"> <li>Conduct new residual risk reviews for Group I polymers and resins that cover neoprene production, synthetic organic chemical manufacturing industry, polyether polyols production, commercial sterilizers, and hospital sterilizers using the new risk values for chloroprene and ethylene oxide and revise the corresponding National Emission Standards for Hazardous Air Pollutants, as needed.</li> <li>Revise National Emission Standards for Hazardous Air Pollutants for chemical manufacturing area sources to regulate ethylene oxide and conduct a residual risk review to ensure that the public is not exposed to unacceptable risks.</li> <li>Conduct overdue technology reviews for Group I polymers and resins that cover neoprene production, synthetic organic chemical manufacturing industry, commercial sterilizers, hospital sterilizers, and chemical manufacturing area sources, which are required to be completed at least every eight years by the Clean Air Act.</li> </ol>
Planned completion date	<p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: September 30, 2024, and December 31, 2025 (<i>more than four years after report issuance</i>)</li> </ul> <p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>Upon issuance: Unresolved</li> <li>Revised: September 30, 2028 (<i>more than seven years after report issuance</i>)</li> </ul> <p>Recommendation 4:</p> <ul style="list-style-type: none"> <li>Upon issuance: September 30, 2024</li> <li>Revised: December 31, 2025 (<i>more than four years after report issuance</i>)</li> </ul>
Report impact statement	The EPA should conduct new RTRs for chloroprene- and ethylene oxide-emitting source categories to address elevated individual lifetime cancer risks impacting over 464,000 people, as found in a modeling tool, and to achieve environmental justice.

### ***Improved Review Processes Could Advance EPA Regions 3 and 5 Oversight of State-Issued National Pollutant Discharge Elimination System Permits (1 recommendation)***

Report number	<a href="#">21-P-0122</a>
Date issued	April 21, 2021
Summary of findings	<p>In Regions 3 and 5, the EPA did not follow all relevant CWA [Clean Water Act] and NPDES [National Pollutant Discharge Elimination System] regulations and guidelines while reviewing permits.</p> <p>Region 3 did not adequately perform its oversight responsibilities to ensure that NPDES permits issued by the State of West Virginia meet CWA and NPDES regulatory requirements. Specifically, West Virginia reissued 286 NPDES mining permits to reflect revisions made to its water-quality regulations in 2015, but it is unclear whether Region 3 took steps to verify that the CWA's anti-backsliding provisions were met. In addition, Region 3 experienced permit review delays, and states within the region issued permits without addressing the EPA's comments.</p> <p>Region 5 did not address all CWA and NPDES regulations during its review of a draft NPDES permit for a mine and processing facilities to be built by PolyMet Mining Inc. along the St. Louis River in northeastern Minnesota. Despite its concerns about the NPDES permit, Region 5 did not provide written comments to Minnesota, contrary to the region's standard operating procedures and per common EPA practice. In addition, Region 5 repeatedly declined to make a formal determination under CWA § 401(a)(2) regarding whether discharges from the PolyMet NorthMet project may impact the quality of waters within the jurisdiction of the Fond du Lac Band of Lake Superior Chippewa, whose tribal lands are 125 miles downstream from the site of the PolyMet NorthMet project. The tribe was, therefore, unable to avail itself of the NPDES permit objection process set forth in CWA § 401(a)(2).</p>
Responsible office	Region 3
Recommendation open three years or more	<ol style="list-style-type: none"> <li>Review the modified National Pollutant Discharge Elimination System mining permits issued by West Virginia based on the 2019 revisions to its National Pollutant Discharge Elimination System program to determine whether the permits contain effluent limits for ionic pollution and other pollutants that are or may be discharged at a level that causes, has the reasonable potential to cause, or contributes to an excursion above any applicable</li> </ol>

	water quality standard, as required by Clean Water Act regulations. If a permit lacks required effluent limits, take appropriate action to address such deficiencies.
Planned completion date	Recommendation 2: <ul style="list-style-type: none"> <li>• Upon issuance: Unresolved</li> <li>• Revised: December 31, 2022; January 31, 2025; March 31, 2025; and September 30, 2025 (<i>more than four years after report issuance</i>)</li> </ul>
Report impact statement	Improved EPA oversight could ensure that state NPDES programs are protecting human health and the environment.

## ***EPA Needs to Substantially Improve Oversight of Its Military Leave Processes to Prevent Improper Payments (7 recommendations)***

Report number	<a href="#">21-P-0042</a>
Date issued	December 28, 2020
Summary of findings	<p>The EPA has not fully complied with federal laws related to military leave, reservist differential, and military offset. This occurred because Agency management did not establish effective internal controls to implement these laws. The EPA instead relied on reservists, their supervisors, and the Agency's federal payroll provider to comply with federal requirements.</p> <p>The U.S. Government Accountability Office's <i>Standards for Internal Control in the Federal Government</i> and the Office of Management and Budget's Circular No. A-123 state that management is responsible for complying with applicable federal laws and regulations, as well as for designing, implementing, and monitoring internal controls to achieve its objectives. When effective and systematic internal controls are in place, compliance with laws and regulations becomes more likely.</p> <p>EPA management's lack of internal controls to effectively implement federal laws resulted in potential overpayments or underpayments to EPA reservists. Based on the transactions we reviewed, the Agency had a 75 percent error rate, with 36 of the 48 reservists we tested in noncompliance with military leave requirements. These errors resulted in about \$129,000 in potential improper payments.</p>
Responsible office	Office of Mission Support and Office of the Chief Financial Officer
Recommendation open three years or more	<ol style="list-style-type: none"> <li>3. Establish and implement internal controls that will allow the Agency to monitor compliance with applicable laws, federal guidance, and Agency policies, including periodic internal audits of all military leave, to verify that <ol style="list-style-type: none"> <li>a) charges by reservists are correct and supported and</li> <li>b) appropriate reservist differential and military offset payroll audit calculations are being requested and performed.</li> </ol> </li> <li>4. Require reservists to correct and supervisors to approve military leave time charging errors in PeoplePlus that have been identified during the audit or as part of the Agency's actions related to Recommendations 5 and 6.</li> <li>5. Recover the approximately \$11,000 in military pay related to unsupported 5 U.S.C. § 6323(a) military leave charges, unless the Agency can obtain documentation to substantiate the validity of the reservists' military leave.</li> <li>6. Submit documentation for the reservists' military leave related to the approximately \$118,000 charged under 5 U.S.C. § 6323(b) to the EPA's payroll provider to perform payroll audit calculations and recover any military offsets that may be due.</li> <li>7. Identify the population of reservists who took unpaid military leave pursuant to 5 U.S.C. § 5538 and determine whether those reservists are entitled to receive a reservist differential. Based on the results of this determination, take appropriate steps to request that the EPA's payroll provider perform payroll audit calculations to identify and pay the amounts that may be due to reservists.</li> <li>8. For the time periods outside of the scope of our audit (pre-January 2017 and post-June 2019), identify the population of reservists who charged military leave under 5 U.S.C. § 6323(b) or 6323(c) and determine whether military offset was paid by the reservists. If not, review reservists' military documentation to determine whether payroll audit calculations are required. If required, request that the EPA's payroll provider perform payroll audit calculations to identify and recover military offsets that may be due from the reservists under 5 U.S.C. §§ 6323 and 5519.</li> <li>9. Report all amounts of improper payments resulting from paid military leave for inclusion in the annual Agency Financial Report, as required by the Payment Integrity Information Act of 2019.</li> </ol>
Planned completion date	<p>Recommendation 3:</p> <ul style="list-style-type: none"> <li>• Upon issuance: June 30, 2022</li> <li>• Revised: July 29, 2022; June 3, 2027; October 1, 2024; July 31, 2025; October 31, 2025; and January 30, 2026 (<i>more than five years after report issuance</i>)</li> </ul> <p>Recommendation 4:</p> <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2021</li> <li>• Revised: March 31, 2022; July 29, 2022; September 3, 2026; and October 1, 2026 (<i>more than five years after report issuance</i>)</li> </ul>



	<p>Recommendations 5 and 6:</p> <ul style="list-style-type: none"> <li>• Upon issuance: August 31, 2021</li> <li>• Revised: December 15, 2021; December 30, 2022; August 31, 2026; and November 30, 2026 (<b>more than five years after report issuance</b>)</li> </ul> <p>Recommendation 7:</p> <ul style="list-style-type: none"> <li>• Upon issuance: February 28, 2022</li> <li>• Revised: September 30, 2022; December 31, 2026; and April 1, 2027 (<b>more than six years after report issuance</b>)</li> </ul> <p>Recommendation 8:</p> <ul style="list-style-type: none"> <li>• Upon issuance: February 28, 2022</li> <li>• Revised: December 30, 2022; February 28, 2027; and May 31, 2027 (<b>more than six years after report issuance</b>)</li> </ul> <p>Recommendation 9:</p> <ul style="list-style-type: none"> <li>• Upon issuance: December 1, 2021</li> <li>• Revised: December 1, 2022; December 1, 2024; and December 1, 2027 (<b>more than six years after report issuance</b>)</li> </ul>
Report impact statement	The EPA paid 124 reservists about \$1.4 million in military leave pay from January 2017 through June 2019. We identified potential improper payments of \$129,000 related to 104 of the 1,628 payroll transactions that we audited.
Potential cost savings	\$129,000

### Further Efforts Needed to Uphold Scientific Integrity Policy at EPA (3 recommendations)

Report number	<a href="#">20-P-0173</a>
Date issued	May 20, 2020
Summary of findings	<p>The results of our 2018 agencywide survey on scientific integrity—which received 4,320 responses, a 23.5 percent response rate—showed that 3,987 respondents were aware of or had some familiarity with the <i>Scientific Integrity Policy</i>. Among those respondents with a basis to judge, the majority (56 percent; 1,025 of 1,842) were satisfied with the overall implementation of the EPA's <i>Scientific integrity Policy</i>. The survey also revealed some concerns with specific aspects of scientific integrity at the EPA, including dissatisfaction with the EPA's culture of scientific integrity (59 percent; 1,425 of 2,402) and the release of scientific information to the public (57 percent; 1,049 of 1,842).</p> <p>While our 2018 survey results provide only a snapshot in time, comparing them with the EPA's 2016 scientific integrity survey suggests areas that have improved and areas in need of improvement. Our 2018 survey results demonstrate higher levels of awareness of the <i>Scientific Integrity Policy</i> and how to report a potential scientific integrity violation. However, our survey revealed lower measures of perceived leadership support of scientific integrity and of satisfaction with the review and clearance of scientific documents.</p> <p>Also, while the Scientific Integrity Committee, including the scientific integrity official, have implemented many policy requirements and identified actions to improve scientific integrity at the EPA, we found that procedures to address potential violations were not finalized, mandatory training was not tracked, annual reporting was not timely, and the release of scientific products was not supported by a centralized clearance system. With improvements in these areas, the Scientific Integrity Committee could more consistently implement the <i>Scientific Integrity Policy</i> across the EPA.</p>
Responsible office	Office of Research and Development/Science Advisor
Recommendation open three years or more	<p>6. In coordination with the assistant administrator for Mission Support, complete the development and implementation of the electronic clearance system for scientific products across the Agency.</p> <p>7. With the assistance of the Scientific Integrity Committee, finalize and release the procedures for addressing and resolving allegations of a violation of the <i>Scientific Integrity Policy</i>, and incorporate the procedures into scientific integrity outreach and training materials.</p> <p>8. With the assistance of the Scientific Integrity Committee, develop and implement a process specifically to address and resolve allegations of <i>Scientific Integrity Policy</i> violations involving high profile issues or senior officials, and specify when this process should be used.</p>
Planned completion date	<p>Recommendation 6:</p> <ul style="list-style-type: none"> <li>• Upon issuance: June 30, 2022</li> <li>• Revised: June 30, 2024, and June 30, 2026 (<b>more than six years after report issuance</b>)</li> </ul> <p>Recommendation 7:</p> <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2020</li> <li>• Revised: April 30, 2022; June 30, 2022; March 31, 2023; June 30, 2024; and June 30, 2026 (<b>more than six years after report issuance</b>)</li> </ul> <p>Recommendation 8:</p> <ul style="list-style-type: none"> <li>• Upon issuance: June 30, 2021</li> </ul>



	<ul style="list-style-type: none"> <li>Revised: June 30, 2022; March 31, 2023; June 30, 2024; and June 30, 2026 (<i>more than six years after report issuance</i>)</li> </ul>
Report impact statement	Improving implementation of the <i>Scientific Integrity Policy</i> will enable the EPA to more effectively carry out its mission to protect human health and the environment.

### ***EPA's Processing Times for New Source Air Permits in Indian Country Have Improved, but Many Still Exceed Regulatory Time Frames (2 recommendations)***

Report number	<a href="#">20-P-0146</a>
Date issued	April 22, 2020
Summary of findings	<p>Of the tribal minor-source New-Source-Review permits that the EPA issued between 2011 and August to October 2018, 62 percent exceeded the applicable regulatory time frame. In addition, more than half of the permits still in process exceeded the applicable time frame. However, since 2011, the average number of days it has taken the EPA to issue two types of minor-source permits has declined. Further, the EPA processed permits for the construction of new facilities faster than it processed permits for existing facilities. Processing permits for new facility construction is more critical since delays could have negative economic impacts on industry and tribal communities.</p> <p>The main causes of permitting delays included time-consuming back-and-forth communication between the applicant and the EPA during the application process, as well as competing and limited resources. In April 2018, staff and managers from EPA headquarters and regions met to identify ways to make the New-Source-Review permitting process more efficient, but as of the date we issued our report, they had not implemented all the recommendations from that meeting. The EPA began tracking processing times in the summer of 2018.</p> <p>In addition, not all EPA regions were accurately documenting the date that applications were deemed complete, which is the basis for computing processing time frames. Without accurate application completion dates, the Agency cannot accurately assess the timeliness of permitting actions. We also found that the EPA does not have a systematic approach to identify non-filers, which are facilities on tribal lands that need a New-Source-Review permit but have not applied for one.</p>
Responsible office	Office of Air and Radiation
Recommendation open three years or more	<ol style="list-style-type: none"> <li>1. Implement a system that is accessible to both the EPA and the applicants to track the processing of all tribal-New-Source-Review permits and key permit dates, including application received, application completed, draft permit issued, public comment period (if applicable), and final permit issuance.</li> <li>2. Establish and implement an oversight process to verify that the regions update the tribal-New-Source-Review permit tracking system on a periodic basis with the correct and required information.</li> </ol>
Planned completion date	<p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>Upon issuance: September 30, 2021</li> <li>Revised: September 30, 2022; September 30, 2023; September 30, 2024, and September 30, 2025 (<i>more than five years after report issuance</i>)</li> </ul> <p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>Upon issuance: March 31, 2022</li> <li>Revised: September 30, 2022; September 30, 2023; September 30, 2024; and September 30, 2025 (<i>more than five years after report issuance</i>)</li> </ul>
Report impact statement	Delays in processing tribal New-Source-Review permits could impact construction projects and increase the risk that existing facilities awaiting a permit could be emitting more pollution than would be allowed if they were operating under an approved permit.

### ***EPA Effectively Screens Air Emissions Data from Continuous Monitoring Systems but Could Enhance Verification of System Performance (1 recommendation)***

Report number	<a href="#">19-P-0207</a>
Date issued	June 27, 2019
Summary of findings	<p>The EPA's automated screening of facility-reported Continuous Emissions Monitoring System data worked as intended and was effective in verifying the quality of the reported data. However, we found a small number of inaccuracies and inconsistencies in the reported data. While these instances had no impact on whether the data met quality assurance requirements, the inaccurate data could have a negative impact on data users by providing inaccurate or misleading information. The EPA can prevent these problems by adding specific screening checks to its existing reporting software.</p> <p>Although the EPA's automated screening process was effective, the validity of the reported data can only be fully established when that process is supplemented with on-site field audits to verify that the Continuous Emissions Monitoring System monitoring requirements were met. However, we found that the EPA and state agencies</p>

	conducted a limited number of these audits. Out of over 1,000 facilities subject to Acid Rain Program and/or Cross-State Air Pollution Rule requirements, the EPA conducted field audits at only 16 facilities between 2016 and the end of June 2018. In addition, nine of the ten state agencies we contacted were not conducting field audits. In response to our work, the EPA initiated a process to develop a streamlined Continuous Emissions Monitoring System field audit approach that state and local agencies can use when conducting other on-site visits at facilities.
<b>Responsible office</b>	Office of Air and Radiation
<b>Recommendation open three years or more</b>	1. Develop and implement electronic checks in the EPA's Emissions Collection and Monitoring Plan System or through an alternative mechanism to retroactively evaluate emissions and quality assurance data in instances where monitoring plan changes are submitted after the emissions and quality assurance data have already been accepted by the EPA.
<b>Planned completion date</b>	Recommendation 1: <ul style="list-style-type: none"> <li>• Upon issuance: March 31, 2025</li> <li>• Revised: September 30, 2025 (<i>more than six years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	Data from the Continuous Emissions Monitoring System are used to determine whether sources, such as power plants, comply with emissions limits designed to improve air quality and achieve environmental and public health goals.

### ***Pesticide Registration Fee, Vulnerability Mitigation and Database Security Controls for EPA's FIFRA and PRIA Systems Need Improvement (1 recommendation)***

<b>Report number</b>	<a href="#">19-P-0195</a>
<b>Date issued</b>	June 21, 2019
<b>Summary of findings</b>	<p>The EPA has adequate controls over the posting of FIFRA [Federal Insecticide, Fungicide, and Rodenticide Act] and PRIA [Pesticide Registration Improvement Act] financial transactions in the Agency's accounting system, Compass Financials. However, the EPA's FIFRA and PRIA systems have internal control deficiencies relating to the fee registration process, system vulnerability mitigation, and database security. We tested controls in these areas to verify their compliance with federal standards and guidance, as well as with EPA policies and procedures. We noted the following conditions:</p> <ul style="list-style-type: none"> <li>• There were inconsistencies and errors related to transactions in the FIFRA and PRIA fee data posted between the Office of Pesticide Programs' pesticide registration system and Compass Financials.</li> <li>• Twenty of the 29 high-level vulnerabilities identified by the Agency in 2015 and 2016 remained uncorrected after the allotted remediation time frame. In addition, we tested ten of the 20 uncorrected vulnerabilities and found that required plans of action and milestones for remediation were not created for any of them.</li> </ul> <p>The Office of Pesticide Programs needs to improve the security for one of the FIFRA and PRIA databases, including password controls, timely installation of security updates, and restriction of administrative privileges.</p>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Recommendation open three years or more</b>	2. Complete the actions and milestones identified in the Office of Pesticide Programs' <i>PRIA Maintenance Fee Risk Assessment</i> document and associated plan regarding the fee payment and refund posting processes.
<b>Planned completion date</b>	Recommendation 2: <ul style="list-style-type: none"> <li>• Upon issuance: December 31, 2020</li> <li>• Revised: December 31, 2022; June 30, 2023; January 31, 2024; and December 31, 2025 (<i>more than six years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	Proper vulnerability testing, fee registration, and database controls are essential to the security of the EPA's FIFRA and PRIA systems.

### ***EPA Needs to Evaluate the Impact of the Revised Agricultural Worker Protection Standard on Pesticide Exposure Incidents (1 recommendation)***

<b>Report number</b>	<a href="#">18-P-0080</a>
<b>Date issued</b>	February 15, 2018
<b>Summary of findings</b>	<p>The EPA had policies and procedures in place to implement the revised Agricultural WPS [Worker Protection Standard]. Further, the Agency provided training to regional staff, state inspectors, and program leads. However, we found that management controls to implement the revised WPS were not fully adequate as of January 2, 2017, when compliance with most of the revised rule was required.</p> <p>Essential training and implementation materials were not available by January 2, 2017. In addition, two key documents—the <i>WPS Inspection Manual</i> and the <i>How to Comply</i> manual—were not available when the EPA conducted the majority of its training and outreach activities for states and tribes in 2016. As a result, many state</p>

	<p>officials said that they did not have the time, tools, or resources to successfully implement the revised WPS by the January 2, 2017 compliance date. The EPA granted a state agricultural association's petition to delay the compliance date until the necessary training resources and educational materials were made available to state agencies responsible for implementing the WPS. However, in a December 21, 2017, Federal Register notice, the EPA rescinded its plan to delay compliance dates. The Agency announced that compliance dates in the revised WPS published on November 2, 2015, remain in effect and that the Agency does not intend to extend them. The EPA also announced plans to revise certain WPS requirements.</p> <p>The EPA does not have the ability to collect agricultural pesticide exposure incident data to measure the impact of the revised WPS rule among target populations. The Agency relies on information assessed during pesticide reevaluations and from voluntary reporting databases. The EPA is working on improving its Incident Data System, but the Agency stated that the improvements will not enable the collection of additional occupational exposure data.</p>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Recommendation open three years or more</b>	1. In coordination with the Office of Enforcement and Compliance Assurance, develop and implement a methodology to evaluate the impact of the revised Agricultural Worker Protection Standard on pesticide exposure incidents among target populations.
<b>Planned completion date</b>	<p>Recommendation 1:</p> <ul style="list-style-type: none"> <li>• Upon issuance: Unresolved</li> <li>• Revised: December 31, 2022; December 31, 2023; June 28, 2024; January 15, 2025; and July 15, 2025 (<i>more than seven years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	Over 2 million agricultural workers and pesticide handlers are protected by the WPS. Revisions to the standard are intended to reduce exposure to pesticides and provide enhanced protection to agricultural workers, pesticide handlers, and their families.

### ***EPA Should Revise Outdated or Inconsistent EPA-State Clean Water Act Memoranda of Agreement (1 recommendation)***

<b>Report number</b>	<a href="#">10-P-0224</a>
<b>Date issued</b>	September 14, 2010
<b>Summary of findings</b>	NPDES [National Pollutant Discharge Elimination System] memorandums of agreement between the EPA and states do not ensure that the Agency has management control and effective oversight over a national program administered by states. EPA headquarters does not hold EPA regional or state offices accountable for updating their memorandums of agreement when necessary and relies on other planning and management mechanisms to exercise control over state programs. However, memorandums of agreement are critical because they are the common denominator for state-authorized programs and should represent a common baseline. Memorandums of agreement that are outdated or that are not adhered to reduce the EPA's ability to maintain a uniform program across states that meets the goals of CWA [Clean Water Act] sections 101 and 402. An effective national program must maintain consistent management control and oversight of state programs.
<b>Responsible office</b>	Office of Water
<b>Recommendation open three years or more</b>	2-2. Develop a systematic approach to identify which states have outdated or inconsistent memorandums of agreements; renegotiate and update those memorandums of agreements using the memorandum of agreements template; and secure the active involvement and final, documented concurrence of headquarters to ensure national consistency.
<b>Planned completion date</b>	<p>Recommendation 2-2:</p> <ul style="list-style-type: none"> <li>• Upon issuance: September 30, 2017</li> <li>• Revised: September 30, 2020; September 30, 2022; September 30, 2023; April 30, 2025, May 31, 2025; and June 30, 2025 (<i>more than 14 years after report issuance</i>)</li> </ul>
<b>Report impact statement</b>	The current state of the memorandums of agreement means that the EPA cannot confirm it has effective management control over state programs, which would assure the public that Clean Water Act objectives are being achieved.

### ***Making Better Use of Stringfellow Superfund Special Accounts (1 recommendation)***

<b>Report number</b>	<a href="#">08-P-0196</a>
<b>Date issued</b>	July 9, 2008
<b>Summary of findings</b>	The Stringfellow special accounts had a balance of approximately \$117.8 million as of June 11, 2008. The \$70 million remaining in the accounts are to cover potential EPA cleanup costs if the responsible party—that is, California—is unable to pay. That leaves up to \$47.8 million that can be transferred to the EPA Hazardous Substance Superfund Trust Fund.
<b>Responsible office</b>	Region 9

Recommendation open three years or more	2. Reclassify or transfer to the Trust Fund, as appropriate, \$27.8 million (plus any earned interest less oversight costs) of the Stringfellow special accounts in annual reviews, and at other milestones including the end of fiscal year 2010, when the record of decision is signed, and the final settlement is achieved.
Planned completion date	Recommendation 2: <ul style="list-style-type: none"> <li>• Upon Issuance: December 31, 2012</li> <li>• Revised: September 30, 2023, and September 30, 2026 (<i>more than 18 years after report issuance</i>)</li> </ul>
Report impact statement	The EPA could reallocate some portion of its other Trust Fund dollars to other priority sites or needs. Alternatively, if funds are transferred to the Trust Fund, there are numerous Superfund requirements and priorities elsewhere in the United States that could be addressed by putting the approximately \$27.8 million of idle funds to better use.
Potential cost savings	\$27.8 million

## Fifteen Unresolved Recommendations

This appendix details 15 unresolved EPA recommendations as of May 31, 2025, including summaries of OIG findings, the responsible office, and resolution progress toward agreement. These 15 unresolved recommendations were issued across six reports. The appendix contains two subsections that specify the benefits to be gained from the Agency's implementation of associated corrective actions.

### Recommendations with benefits related to the Agency's human health and environmental actions

#### ***EPA Guidance Addresses Implementation Requirements for Infrastructure Investment and Jobs Act for Drinking Water State Revolving Fund Emerging Contaminants Funding, but Clarification Is Needed Before More States Spend Funds (1 recommendation)***

<b>Report number</b>	<a href="#">25-P-0015</a>
<b>Date issued</b>	February 12, 2025
<b>Summary of findings</b>	<p>EPA guidance generally addresses IIJA Drinking Water State Revolving Fund, or DWSRF, emerging contaminants provisions. These provisions include focusing on projects that address per- and polyfluoroalkyl substances, or PFAS. However, the EPA's guidance does not detail allowable ranking and funding levels of non-PFAS projects. PFAS are chemical compounds that are part of a specific group of emerging contaminants. The guidance is clear on what kinds of emerging contaminant projects may be funded, as it notes that state agencies may fund projects for any contaminant in any of the EPA's Contaminant Candidate Lists.</p> <p>While most EPA regional staff agree that the guidance is generally clear, some EPA regional staff and state agency officials told us that parts of the guidance need clarification. Clearer guidance may also lead to more consistent implementation of IIJA funding, while more effectively addressing risks to human health. As of the end of fiscal year 2023, \$3.5 billion remained unobligated and only \$1.2 million, or 0.03 percent, of IIJA DWSRF emerging contaminants funds were spent on projects by the states. As more IIJA funding is spent by the states and more PFAS and other emerging contaminants are discovered, clearer guidance on how to prioritize DWSRF projects will help the EPA regions and states consistently address the risks of these emerging contaminants to human health in a more effective and timely manner.</p> <p>Further, the EPA guidance does not adequately describe how to process transfers between different state revolving funds. At least three regions told us that, as a result, the process for awarding grants took longer than expected. Without adequate guidance, states may inconsistently process transfers between their state revolving funds. Such delays and inconsistencies may not only prevent the EPA from effectively implementing the IIJA provision to address emerging contaminants but may also prevent the EPA from effectively implementing its <i>FY 2022-2026 EPA Strategic Plan</i> goal and objective to ensure safe drinking water.</p>
<b>Responsible office</b>	Office of Water
<b>Unresolved recommendations</b>	1. Provide clarification to state agency staff on their discretion to prioritize non- per- and polyfluoroalkyl substances over per- and polyfluoroalkyl substances projects, based on the most serious risk to human health.
<b>Resolution progress</b>	We made three recommendations to the assistant administrator for Water. Two of the recommendations are resolved with corrective actions pending. One recommendation is unresolved, and resolution efforts are in progress.
<b>Report impact statement</b>	Inconsistencies and delays caused by a lack of clarity in the guidance may prevent the EPA from effectively implementing the IIJA provision to address emerging contaminants and from effectively addressing the risks of emerging contaminants to human health.

## ***The EPA Needs to Determine Whether Seresto Pet Collars Pose an Unreasonable Risk to Pet Health (1 recommendation)***

<b>Report number</b>	<a href="#">24-E-0023</a>
<b>Date issued</b>	February 29, 2024
<b>Summary of findings</b>	<p>The EPA's response to reported pesticide incidents involving Seresto pet collars has not provided assurance that they can be used without posing unreasonable adverse effects to the environment, including pets. While the EPA's Office of Pesticide Programs adhered to the toxicological data requirements in 40 C.F.R. part 158 in its initial approval of Seresto pet collars, it has not adhered to the pesticide registration review process for the active ingredients flumethrin and imidacloprid in the Seresto pet collars. The Office of Pesticide Programs did not conduct or publish domestic animal risk assessments, which it had committed to doing in the work plans for these two pesticides; continues to use an inadequate 1998 companion animal safety study (Guideline 870.7200); and lacks standard operating procedures and a measurable standard to help determine when domestic animal pesticide products pose unreasonable adverse effects to the environment, as required by the Federal Insecticide, Fungicide, and Rodenticide Act.</p> <p>Additionally, the EPA's Pesticide Incident Reporting System and reporting process do not capture adequate data that the EPA needs to assess unreasonable adverse effects of pet products. The EPA requested that current and former Seresto pet collar registrants provide more than the required aggregate reporting of pet incident data because of the Agency's concerns about the numerous reports of adverse incidents it had received. In July 2023, the EPA reported that it completed a review of Seresto pet collar-related incident reports and said that, in many of the death-related incidents, critical details were missing, preventing the Agency from determining the cause of the deaths. The EPA worked with the current Seresto product registrant to take measures, and the EPA limited its approval of Seresto pet collar registrations to five years. While the EPA will continue to evaluate Seresto incidents over that period, the Office of Pesticide Programs needs to prioritize several areas for improvement to ensure that pesticide products do not pose unreasonable adverse effects to pets.</p>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Unresolved recommendations</b>	1. Issue amended proposed interim registration review decisions for both flumethrin and imidacloprid that include domestic animal risk assessments for the two pesticides, written determinations on whether the Seresto pet collar poses unreasonable adverse effects in pets, and an explanation of how the Office of Pesticide Programs came to its determinations. Allow for public comment by placing these documents in the applicable registration review dockets.
<b>Resolution progress</b>	At the time the report was issued, the EPA did not agree with Recommendation 1, which remains unresolved. On April 30, 2024 the Office of Chemical Safety and Pollution Prevention proposed corrective actions to address the unresolved recommendation. In a response memorandum on August 7, 2024, we disagreed that the proposed corrective actions meet the intent of Recommendation 1. The recommendation remains unresolved until the Agency addresses the domestic animal risk assessment and public involvement concerns that we described in our report.
<b>Report impact statement</b>	Pet collars containing pesticides continue to be used without assurance that there are no unreasonable adverse effects on the environment, including pets.

## ***The EPA Needs to Improve the Transparency of Its Cancer-Assessment Process for Pesticides (1 recommendation)***

<b>Report number</b>	<a href="#">22-E-0053</a>
<b>Date issued</b>	July 20, 2022
<b>Summary of findings</b>	<p>The EPA did not adhere to standard operating procedures and requirements for the 1,3-Dichloropropene, or 1,3-D, pesticide cancer-assessment process, which undermines public confidence in and the transparency of the Agency's scientific approaches to prevent unreasonable impacts on human health. Specifically, the EPA used two scientific approaches, kinetically derived maximum dose and weight-of-evidence, in its cancer-assessment process for 1,3-D, even though it did not have guidance outlining how to use those approaches. The EPA also did not adhere to docketing and transparency requirements to provide the public and stakeholders with information that may have influenced the EPA's cancer-assessment decision. Further, the EPA did not follow its literature-search procedures and neglected to document its review of all health effects data that may have impacted the results of the 1,3-D draft human health risk assessment, which is informed by the cancer assessment. The EPA's Cancer Risk Assessment Committee did not adhere to the EPA's <i>Peer Review Handbook</i> and the Office of Management and Budget's guidance on peer review in the areas of composition, independence, and expertise. These deficiencies undermined the scientific credibility of the 1,3-D cancer assessment, which led to questioning by multiple stakeholders. An external peer review would have improved the credibility of the 1,3-D cancer assessment.</p>
<b>Responsible office</b>	Office of Chemical Safety and Pollution Prevention
<b>Unresolved recommendations</b>	8. Conduct an external peer review on the 1,3-Dichloropropene cancer-risk assessment.



<b>Resolution progress</b>	The Agency provided a response to the final report on September 15, 2022, which outlined planned corrective actions and estimated milestone dates for Recommendation 8 and two other unresolved recommendations. While we agreed with the proposals for the two other recommendations, as stated in an October 13, 2022 memorandum, we did not agree with the planned corrective action for Recommendation 8. In an update memorandum on February 17, 2024, the Office of Chemical Safety and Pollution Prevention proposed corrective actions to address the unresolved recommendation, but its proposal did not include an external peer review. We agreed this proposal was a positive step, but as stated in our response memorandum of May 8, 2024, we disagreed that the proposed corrective actions address Recommendation 8, which remains unresolved until the EPA conducts an external peer review.
<b>Report impact statement</b>	Deficiencies and a lack of transparency in the 1,3-D pesticide cancer assessment process have undermined scientific credibility and public confidence.

## Recommendations with benefits related to the Agency's administrative and business operations

### *Audit of the EPA's Fiscal Year 2024 Compliance with the Payment Integrity Information Act of 2019 (3 recommendations)*

<b>Report number</b>	<a href="#">25-P-0033</a>
<b>Date issued</b>	May 27, 2025
<b>Summary of findings</b>	<p>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.</p> <p>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.</p> <p>We also reviewed the EPA's corrective actions in response to OIG recommendations from fiscal year 2023 and fiscal year 2021 audit reports. We found that the Agency completed corrective actions for the three recommendations from our fiscal year 2023 audit report and for one recommendation from our fiscal year 2021 audit report.</p>
<b>Responsible office</b>	Office of the Chief Financial Officer
<b>Unresolved recommendations</b>	<ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> </ol>
<b>Resolution progress</b>	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.
<b>Report impact statement</b>	The EPA needs to update its Sampling and Estimation Methodology Plan to produce a valid improper and unknown payment estimate.

## Audit of the EPA's Central Data Exchange System (6 recommendations)

Report number	<a href="#">25-P-0028</a>
Date issued	April 30, 2025
Summary of findings	<p>The EPA needs to strengthen management and access security controls for the Central Data Exchange, or CDX, system. Specifically, we found that:</p> <ul style="list-style-type: none"> <li>• The Office of Pesticide Programs granted 102 non-U.S. users access to the Pesticide Submission Portal without verifying their identities.</li> <li>• The EPA's account management for the CDX system failed to adhere to the Agency's access control guidance. We identified over 85,000 CDX accounts that were not disabled despite being inactive for over 60 days. We also identified over 100,000 CDX accounts that exceeded the maximum days allowed for user passwords under Agency requirements.</li> <li>• The CDX system allowed users to input data strings that were not validated for quality and accuracy, such as "aa123&lt;&gt;" listed as a last name and "&lt;i&gt;YOU'REACKED&lt;/i&gt;" listed as the username.</li> <li>• The EPA did not mitigate significant vulnerabilities that an independent security control assessor identified in the <i>Central Data Exchange Security Assessment Report Continuous Monitoring Assessment – Year 2</i>, dated March 2022. Although plans of action and milestones were created for these vulnerabilities, the Agency did not review and update the plan of action and milestones in accordance with the Agency's guidance.</li> </ul>
Responsible office	Office of Mission Support
Unresolved recommendations	<ol style="list-style-type: none"> <li>3. Develop and implement a documented process for active registration maintenance account managers to acknowledge their roles and responsibilities, including signing the Central Data Exchange Rules of Behavior.</li> <li>5. Disable all Central Data Exchange accounts that are inactive for over 45 days, as required by EPA Chief Information Officer Directive 2150-P-01.3.</li> <li>6. Develop and implement a documented process to regularly review the activity of Central Data Exchange accounts and disable inactive accounts promptly, as required by EPA Chief Information Officer Directive 2150-P-01.3.</li> <li>7. Develop and implement a documented process to review and disable Central Data Exchange accounts that exceed the password expiration lifetime set by EPA Chief Information Officer Directive 2120-P-07.3.</li> <li>8. Train staff responsible for the Central Data Exchange account management to implement the inactivity requirements set in the information security awareness training specifically pertaining to EPA Chief Information Officer Directive 2150-P-01.3.</li> <li>13. Remediate the unresolved vulnerabilities identified during the fiscal year 2022 security assessment report for the Central Data Exchange system or obtain risk determination waivers to accept the risk.</li> </ol>
Resolution progress	The Agency concurred with seven of our recommendations and provided acceptable corrective actions with estimated milestone dates. The six remaining recommendations are unresolved, and resolution efforts are in progress.
Report impact statement	The security of the CDX system is integral to the EPA accepting electronic environmental data for the Agency's air, water, hazardous waste, and toxics release inventory programs. Without adequate security controls, the CDX is vulnerable to threat actors exploiting weak security controls to potentially gain unauthorized access, create fraudulent accounts, and enter unreliable data into the system.

## The EPA Needs to Improve Internal Controls for Selecting Recipients of Clean School Bus Program Funds (3 recommendations)

Report number	<a href="#">24-E-0050</a>
Date issued	July 31, 2024
Summary of findings	<p>While the EPA followed six of the seven requirements to select recipients of Clean School Bus Program funds, the Agency did not have sufficient internal controls in place to ensure that it selected recipients with eligible school buses. Internal controls include plans, methods, policies, and procedures that help an organization achieve its objectives. The EPA did not require sufficient documentation to demonstrate that recipients' existing school buses met the fuel, weight, and operational status requirements or that the replacement buses would provide a school district with bus service for at least five years. By requiring and then verifying such documentation before awarding Clean School Bus Program funds, the Agency would mitigate the potential for fraud, waste, and abuse.</p> <p>Additionally, the EPA did not provide oversight to verify that applicants requesting funds specifically for zero-emission school buses have school districts with suitable local conditions for these types of buses. The EPA did not require these applicants to conduct a suitability analysis or submit one as part of their applications. Without such information, the EPA cannot provide assurance that the zero-emission school buses funded by the Clean School Bus Program would suitably and effectively operate in the recipient school districts.</p>
Responsible office	Office of Air and Radiation

<b>Unresolved recommendations</b>	<ol style="list-style-type: none"> <li>2. Require future Clean School Bus Program rebate and grant applicants to provide sufficient documentation to support their applications, including documentation that their existing school buses are eligible for replacement and that replacement school buses will provide bus service for five years.</li> <li>3. Update the standard operating procedures and trainings for Clean School Bus Program application reviewers. The standard operating procedures and trainings should address confirming, before the EPA awards funds, the eligibility of applicants and their school buses, including that their existing school buses are eligible for replacement and that replacement school buses will provide bus service for five years.</li> <li>4. Establish procedures to verify that, if an applicant is requesting Clean School Bus Program funds to replace existing school buses with zero-emission school buses, zero-emission school buses are suitable for the applicant's school district.</li> </ol>
<b>Resolution progress</b>	<p>The Agency agreed with Recommendations 1, 2, and 3 but disagreed with Recommendation 4. Recommendation 1 is resolved with corrective action pending. Recommendations 2 and 3 are unresolved because the planned or completed corrective actions do not fully meet the intent of the recommendations. Recommendation 4 is also unresolved. Resolution efforts are underway on Recommendations 2, 3, and 4.</p>
<b>Report impact statement</b>	<p>If the EPA does not follow all requirements for selecting recipients of the Clean School Bus Program funds, there is an increased risk of potential fraud, waste, and abuse. Taxpayer dollars could also be wasted if the Agency does not establish procedures to verify that zero-emission school bus replacements are suitable for the applicant's school district.</p>

## Thirteen High-Priority Recommendations

This appendix details the 13 resolved or unresolved recommendations, issued as of May 31, 2025, that we have deemed high-priority recommendations. Completing corrective actions for these high-priority recommendations could have potential monetary benefits of nearly \$865.8 million. The appendix contains two subsections that specify the benefits to be gained from the Agency's implementation of associated corrective actions.

### Recommendations with benefits related to the Agency's human health and environmental actions

#### *The EPA Should Enhance Oversight to Ensure that All Refineries Comply with the Benzene Fenceline Monitoring Regulations (1 recommendation)*

Report number	<a href="#">23-P-0030</a>
Date issued	September 6, 2023
Responsible office	Office of Enforcement and Compliance Assurance
High-priority recommendation issued within report	1. Provide guidance to delegated authorities on what constitutes a violation of the benzene fenceline monitoring regulations to assist the delegated authorities in taking action when a violation may have occurred.
Status of high-priority recommendation	Resolved Recommendation 1: <ul style="list-style-type: none"> <li>Planned completion date: April 1, 2024</li> <li>Revised completion date: October 1, 2024; April 1, 2025; and October 1, 2025.</li> </ul>
Report impact statement	If refineries do not reduce benzene concentrations that exceed the action level, nearby communities could face increased risk of adverse health effects, and communities with environmental justice concerns could be disproportionately affected.

#### *EPA Should Conduct More Oversight of Synthetic-Minor-Source Permitting to Assure Permits Adhere to EPA Guidance (2 recommendations)*

Report number	<a href="#">21-P-0175</a>
Date issued	July 8, 2021
Responsible office	Office of Air and Radiation
High-priority recommendations issued within report	2. In consultation with the EPA regions, develop and implement an oversight plan to include: <ol style="list-style-type: none"> <li>An initial review of a sample of synthetic-minor-source permits in different industries that are issued by state, local, and tribal agencies to assess whether the permits adhere to EPA guidance on practical enforceability, including limits that are technically accurate; have appropriate time periods; and include sufficient monitoring, record-keeping, and reporting requirements.</li> <li>A periodic review of a sample of synthetic-minor-source permits to occur, at a minimum, once every five years.</li> <li>Procedures to resolve any permitting deficiencies identified during the initial and periodic reviews.</li> </ol> 5. Identify all state, local, and tribal agencies in which Clean Air Act permit program implementation fails to adhere to the public Air and Radiation participation requirements for synthetic-minor-source permit issuance and take appropriate steps to assure the identified states adhere to the public participation requirements.
Status of high-priority recommendations	Resolved Recommendation 2: <ul style="list-style-type: none"> <li>Planned completion date: October 31, 2024</li> <li>Revised completion date: October 31, 2025, and December 31, 2026</li> </ul> Recommendation 5: <ul style="list-style-type: none"> <li>Planned completion date: December 31, 2023</li> <li>Revised completion date: October 31, 2024, and December 31, 2025</li> </ul>
Report impact statement	Without clear and enforceable limitations in synthetic-minor-source permits, facilities may emit excess pollution that would otherwise subject them to the more stringent requirements of the Clean Air Act major-source permitting programs.

## Further Efforts Needed to Uphold Scientific Integrity Policy at EPA (2 recommendations)

Report number	<a href="#">20-P-0173</a>
Date issued	May 20, 2020
Responsible office	Office of Research and Development including the EPA Science Advisor
High-priority recommendations issued within report	<p>7. With the assistance of the Scientific Integrity Committee, finalize and release the procedures for addressing and resolving allegations of a violation of the <i>Scientific Integrity Policy</i>, and incorporate the procedures into scientific integrity outreach and training materials.</p> <p>8. With the assistance of the Scientific Integrity Committee, develop and implement a process specifically to address and resolve allegations of <i>Scientific Integrity Policy</i> violations involving high-profile issues or senior officials, and specify when this process should be used.</p>
Status of high-priority recommendations	<p><i>Resolved</i></p> <p>Recommendation 7:</p> <ul style="list-style-type: none"> <li>Planned completion date: September 30, 2020</li> <li>Revised completion dates: April 30, 2022; June 30, 2022; March 31, 2023; June 30, 2024; and June 30, 2026</li> </ul> <p>Recommendation 8:</p> <ul style="list-style-type: none"> <li>Planned completion date: June 30, 2021</li> <li>Revised completion date: June 30, 2022; March 31, 2023; June 30, 2024; and June 30, 2026</li> </ul>
Report impact statement	Improving implementation of the <i>Scientific Integrity Policy</i> will enable the EPA to more effectively carry out its mission to protect human health and the environment.

## Making Better Use of Stringfellow Superfund Special Accounts (1 recommendation)

Report number	<a href="#">08-P-0196</a>
Date issued	July 9, 2008
Responsible office	Region 9
High-priority recommendation issued within report	2. Reclassify or transfer to the Trust Fund, as appropriate, \$27.8 million (plus any earned interest less oversight costs) of the Stringfellow special accounts in annual reviews, and at other milestones including the end of Fiscal Year 2010, when the record of decision is signed, and the final settlement is achieved.
Status of high-priority recommendation	<p><i>Resolved</i></p> <p>Recommendation 2:</p> <ul style="list-style-type: none"> <li>Planned completion date: December 31, 2012</li> <li>Revised completion date: September 30, 2023, and September 30, 2026</li> </ul>
Report impact statement	The EPA could reallocate some portion of its other Trust Fund dollars to other priority sites or needs. Alternatively, if funds are transferred to the Trust Fund, there are numerous Superfund requirements and priorities elsewhere in the United States that could be addressed.
Potential cost savings	\$27.8 million

## Recommendations with benefits related to the Agency's administrative and business operations

### Audit of the EPA's Fiscal Year 2024 Compliance with the Payment Integrity Information Act of 2019 (1 recommendation)

Report number	<a href="#">25-P-0033</a>
Date issued	May 27, 2025*
Responsible office	Office of the Chief Financial Officer
High-priority recommendation issued within report	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.
Status of high-priority recommendation	<p><i>Resolved</i></p> <p>Recommendation 5:</p> <ul style="list-style-type: none"> <li>Planned completion date: September 15, 2025</li> </ul>
Report impact statement	The EPA needs to update its Sampling and Estimation Methodology Plan to produce a valid improper and unknown payment estimate.

\* This resolved recommendation was not included in the semiannual report to Congress because it was issued after September 30, 2024.

### ***Audit of the EPA's Telework and Remote Work Program Locality Pay (1 recommendation)***

<b>Report number</b>	<a href="#">25-P-0031</a>
<b>Date issued</b>	May 21, 2025*
<b>Responsible office</b>	Office of Mission Support and Office of the Chief Financial Officer
<b>High-priority recommendation issued within report</b>	1. Develop a plan to annually verify whether Agency employees are working in locations that are in accordance with their assigned locality pay.
<b>Status of high-priority recommendation</b>	<i>Resolved</i> Recommendation 1: <ul style="list-style-type: none"> <li>Planned completion date: December 31, 2025</li> </ul>
<b>Report impact statement</b>	The EPA cannot ensure that employees are paid the correct locality pay because it does not have comprehensive or reliable data to verify employees' worksite locations. Without a mechanism to verify an employee's worksite location against his or her locality pay, the Agency remains at risk of overpaying or underpaying employees.

\* This resolved recommendation was not included in the semiannual report to Congress because it was issued after September 30, 2024.

### ***The EPA Should Improve Monitoring of 2022 Clean School Bus Rebate Recipients' Use of Funds and Deployment of Buses and Infrastructure (1 recommendation)***

<b>Report number</b>	<a href="#">25-P-0007</a>
<b>Date issued</b>	December 4, 2024*
<b>Responsible office</b>	Office of Air and Radiation
<b>High-priority recommendation issued within report</b>	1. Develop and implement guidance for Clean School Bus Program personnel on reviewing Clean School Bus rebate recipients' use and management of rebate funds.
<b>Status of high-priority recommendation</b>	<i>Resolved</i> Recommendation 1: <ul style="list-style-type: none"> <li>Planned completion date: November 30, 2025</li> </ul>
<b>Report impact statement</b>	The Agency was not aware of whether schools were properly safeguarding nearly \$1 billion in distributed rebate funds or whether recipients were progressing toward completing program closeout by the October 2024 deadline.

\* This resolved recommendation was not included in the semiannual report to Congress because it was issued after September 30, 2024.

### ***Independent Audit of the EPA's Fiscal Years 2024 and 2023 (Restated) Consolidated Financial Statements (2 recommendations)***

<b>Report number</b>	<a href="#">25-F-0010</a>
<b>Date issued</b>	November 15, 2024*
<b>Responsible office</b>	Office of the Chief Financial Officer
<b>High-priority recommendations issued within report</b>	1. Develop guidance, including an Office of the Chief Financial Officer checklist, to review, evaluate, and determine the accounting treatment and financial management considerations for new and modified programs. 2. Develop and implement a methodology for calculating Clean School Bus Rebates Program accrual calculations.
<b>Status of high-priority recommendations</b>	<i>Resolved</i> Recommendation 1: <ul style="list-style-type: none"> <li>Planned completion date: April 1, 2025</li> <li>Revised completion date: July 1, 2025</li> </ul> <i>Resolved</i> Recommendation 2: <ul style="list-style-type: none"> <li>Planned completion date: August 1, 2025</li> </ul>
<b>Report impact statement</b>	The EPA used an existing rebate transaction type that was established to record the Clean School Bus rebate payments. This resulted in \$828 million of rebate payments being recorded as expenses instead of advances. The EPA will be developing guidance for new programs on financial management considerations that need to be implemented.
<b>Potential monetary benefits</b>	\$828 million

\* These resolved recommendations were not included in the semiannual report to Congress because they were issued after September 30, 2024.



***The EPA Needs to Improve Internal Controls for Selecting Recipients of Clean School Bus Program Funds (1 recommendation)***

<b>Report number</b>	<a href="#">24-E-0050</a>
<b>Date issued</b>	July 31, 2024
<b>Responsible office</b>	Office of Air and Radiation
<b>High-priority recommendation issued within report</b>	2. Require future Clean School Bus Program rebate and grant applicants to provide sufficient documentation to support their applications, including documentation that their existing school buses are eligible for replacement and that replacement school buses will provide bus service for five years.
<b>Status of high-priority recommendation</b>	<i>Unresolved</i> Recommendation 2: <ul style="list-style-type: none"> <li>Planned completion date: Unresolved</li> </ul>
<b>Report impact statement</b>	If the EPA does not follow all requirements for selecting recipients of the Clean School Bus Program funds, there is an increased risk of potential fraud, waste, and abuse. Taxpayer dollars could also be wasted if the Agency does not establish procedures to verify that zero-emission school bus replacements are suitable for the applicant's school district.

***Audit of the EPA's Fiscal Years 2023 and 2022 (Restated) Consolidated Financial Statements (1 recommendation)***

<b>Report number</b>	<a href="#">24-F-0009</a>
<b>Date issued</b>	November 15, 2023
<b>Responsible office</b>	Office of the Chief Financial Officer
<b>High-priority recommendation issued within report</b>	4. Develop a plan to improve the Office of the Chief Financial Officer processes for headquarters program offices and regional offices to deobligate unneeded funds in a timely manner by the end of the fiscal year, as required.
<b>Status of high-priority recommendation</b>	<i>Resolved</i> Recommendation 4: <ul style="list-style-type: none"> <li>Planned completion date: July 1, 2024</li> <li>Revised completion date: October 31, 2024; April 1, 2025; and July 1, 2025</li> </ul>
<b>Report impact statement</b>	We found the EPA's financial statements to be fairly presented and free of material misstatement. However, the Agency needs to address deficiencies to strengthen its accounting and financial statement preparation processes.
<b>Potential cost savings</b>	\$10 million



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U.S. Environmental Protection Agency

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