



U.S. ENVIRONMENTAL PROTECTION AGENCY

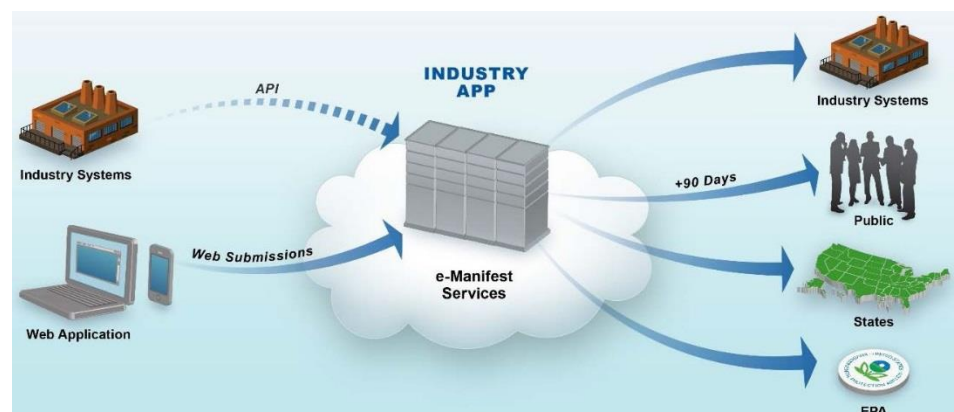
OFFICE OF INSPECTOR GENERAL

Financial Management

EPA's Fiscal Years 2015 and 2014 Hazardous Waste Electronic Manifest System Fund Financial Statements

Report No. 17-F-0228

May 30, 2017



Report Contributors:

Paul Curtis
Wanda Arrington
Robert L. Smith
Mairim Lopez

Abbreviations

CFR	Code of Federal Regulations
EPA	U.S. Environmental Protection Agency
FMFIA	Federal Managers' Financial Integrity Act of 1982
OIG	Office of Inspector General
OMB	Office of Management and Budget

Cover photo: From Hazardous Waste e-Manifest System Advisory Board Background White Paper, January 2017.

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At a Glance

Why We Did This Review

We performed this audit pursuant to the Hazardous Waste Electronic Manifest Establishment Act. The act requires the U.S. Environmental Protection Agency (EPA) to prepare, and the Office of Inspector General (OIG) to audit, the Hazardous Waste Electronic Manifest System Fund financial statements each year. Our primary objectives were to determine whether:

- The financial statements were fairly stated in all material respects.
- The EPA's internal controls over financial reporting were in place.
- EPA management complied with applicable laws and regulations.

The e-Manifest system is being designed to create a means to track off-site shipments of hazardous waste from a generator's site to the site of the receipt, and disposition of the hazardous waste.

This report addresses the following EPA goal or cross-agency strategy:

- *Embracing EPA as a high-performing organization.*

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Listing of [OIG reports](#).

EPA's Fiscal Years 2015 and 2014 Hazardous Waste Electronic Manifest System Fund Financial Statements

Financial Statements Receive an Unmodified Opinion

We rendered an unmodified opinion on the EPA's fiscal years 2015 and 2014 Hazardous Waste Electronic Manifest System Fund financial statements, meaning that the statements were fairly presented and free of material misstatement.

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

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

Noncompliance With Applicable Laws and Regulations

We found that the EPA did not comply with the e-Manifest Act in that, in fiscal year 2015, the EPA used e-Manifest appropriated funds totaling \$22,294 to cover contract costs unrelated to the e-Manifest project.

Recommendations and Agency Corrective Actions Taken

We recommended that the agency establish controls to ensure that proper allocations for contract payments are made in the future, and improve contract oversight. The EPA agreed with our finding and recommendations, and promptly implemented and completed all corrective actions. The corrective actions taken by the agency address the intent of our recommendations and corrected the identified deficiencies.



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
INSPECTOR GENERAL

May 30, 2017

MEMORANDUM

SUBJECT: EPA's Fiscal Years 2015 and 2014 Hazardous Waste Electronic Manifest System Fund
Financial Statements
Report No. 17-F-0228

FROM:

Paul C. Curtis, Director
Financial Statement Audits

A handwritten signature in black ink, appearing to read "Paul C. Curtis", is placed next to the printed name and title.

TO:

David Bloom, Acting Chief Financial Officer
Office of the Chief Financial Officer

Barry Breen, Acting Assistant Administrator
Office of Land and Emergency Management

Donna Vizian, Acting Assistant Administrator
Office of Administration and Resources Management

This is our report on the audit of the U.S. Environmental Protection Agency's (EPA's) Hazardous Waste Electronic Manifest System Fund financial statements for fiscal years 2015 and 2014, conducted by the Office of Inspector General (OIG). The project number for this audit was OA-FY16-0122. This report contains a finding that describes problems the OIG identified and corrective actions the OIG recommended. This report represents the opinion of the OIG and does not necessarily represent the final EPA position. Final determinations on matters in this report will be made by EPA managers in accordance with established audit resolution procedures.

Action Required

Because you took sufficient corrective actions to address the report recommendations, you are not required to provide a written response to this final report. We consider all recommendations resolved. Should you choose to provide a final response, we will post your response on the OIG's public website, along with our memorandum commenting on your response. Your response should be provided as an Adobe PDF file that complies with the accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended. The final response should not contain data that you do not want to be released to the public; if your response contains such data, you should identify the data for redaction or removal along with corresponding justification.

We will post this report to our website at www.epa.gov/oig.

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- C Distribution**

Inspector General's Report on EPA's Fiscal Years 2015 and 2014 Hazardous Waste Electronic Manifest System Fund Financial Statements

The Administrator
U.S. Environmental Protection Agency

Report on the Financial Statements

We have audited the accompanying financial statements of the U.S. Environmental Protection Agency's (EPA's) Hazardous Waste Electronic Manifest System Fund (known as the e-Manifest fund), which comprise the balance sheet for the fiscal year ended September 30, 2015, and for the period from inception (October 5, 2012) to September 30, 2014, and the related statements of net cost and changes in net position; the statement of budgetary resources for the years then ended; and the related notes to the financial statements.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based upon our audit. We conducted our audit in accordance with generally accepted government auditing standards; the standards applicable to financial statements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin 15-02, *Audit Requirements for Federal Financial Statements*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the audit considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to

design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Hazardous Waste Electronic Manifest System Fund financial statements, including the accompanying notes, present fairly, in all material respects, the assets, liabilities, net position, net cost, changes in net position and budgetary resources of the EPA as of September 30, 2015, and for the period from inception (October 5, 2012) to September 30, 2014, in conformity with accounting principles generally accepted in the United States of America.

Specific Audit Requirements of the Hazardous Waste Electronic Manifest Establishment Act

The Hazardous Waste Electronic Manifest Establishment Act (e-Manifest Act) requires the Office of Inspector General (OIG) to include an analysis of (1) the fees collected and disbursed, (2) the reasonableness of the fee structure in place, (3) the level of use of the system by users, and (4) the success to date of the system in operating on a self-sustaining basis and improving the efficiency of tracking waste shipments and transmitting waste shipment data. As the fund has not yet established a fee structure and started use of the system, no such analyses were performed.

Management's Discussion and Analysis

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Management's Discussion and Analysis are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. We obtained information from the fund's management about its methods for preparing the Management's Discussion and Analysis, and reviewed this information for consistency with the financial statements.

We did not identify any material inconsistencies between the information presented in the fund's financial statements and the information presented in the Management's Discussion and Analysis.

Our audit was not designed to express an opinion and, accordingly, we do not express an opinion on the fund's Management's Discussion and Analysis.

Evaluation of Internal Controls

As defined by OMB, internal control, as it relates to the financial statements, is a process, effected by the agency's management and other personnel, that is designed to provide reasonable assurance that the following objectives are met:

- **Reliability of financial reporting**—Transactions are properly recorded, processed and summarized to permit the preparation of the financial statements in accordance with generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use or disposition.
- **Compliance with laws, regulations, contracts and grant agreements**—Transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements.

Opinion on Internal Controls. In planning and performing our audit, we considered the fund's internal controls over financial reporting by obtaining an understanding of the agency's internal controls, determining whether internal controls had been placed in operations, assessing control risk, and performing tests of controls. We did this as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements and to comply with OMB audit guidance, not to express an opinion on internal control. Accordingly, we do not express an opinion on internal control over financial reporting, nor on management's assertion on internal controls included in Management's Discussion and Analysis. We limited our internal control testing to those controls necessary to achieve the objectives described in OMB Bulletin No. 15-02, *Audit Requirements for Federal Financial Statements*. We did not test all internal controls relevant to operating objectives as broadly defined by the Federal Managers' Financial Integrity Act of 1982 (FMFIA), such as those controls relevant to ensuring efficient operations.

Material Weaknesses and Significant Deficiencies. Our consideration of the internal controls over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be significant deficiencies. Under standards issued by the American Institute of Certified Public Accountants, a significant deficiency is a deficiency, or combination of deficiencies, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected in a timely manner. Because of inherent limitations in internal controls, misstatements, losses or noncompliance

may nevertheless occur and not be detected. We did not note any matters that we consider to be material weaknesses or significant deficiencies in the fund.

Comparison of EPA's FMFIA Report With Our Evaluation of Internal Controls

OMB Bulletin No. 15-02, *Audit Requirements for Federal Financial Statements*, requires the OIG to compare material weaknesses disclosed during the audit with those material weaknesses reported in the agency's FMFIA report that relate to the financial statements, and identify material weaknesses disclosed by the audit that were not reported in the agency's FMFIA report. For financial statement audit and financial reporting purposes, OMB defines material weaknesses in internal control as a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. The agency did not report any material weaknesses impacting the fund as of September 30, 2015.

Tests of Compliance With Laws and Regulations

EPA management is responsible for complying with laws and regulations applicable to the agency and the fund. As part of obtaining reasonable assurance about whether the fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts, and certain other laws and regulations specified in OMB Bulletin No. 15-02, *Audit Requirements for Federal Financial Statements*. The OMB guidance requires that we evaluate compliance with federal financial management system requirements, including the requirements referred to in the Federal Financial Management Improvement Act of 1996. We limited our tests of compliance to these provisions and did not test compliance with all laws and regulations applicable to the EPA's Hazardous Waste Electronic Manifest System Fund.

Opinion on Compliance With Laws and Regulations

Providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit and, accordingly, we do not express such an opinion.

We did not identify any noncompliance that would result in a material misstatement to the audited financial statements. We did notice one noncompliance with the e-Manifest Act. In fiscal year 2015, the EPA used e-Manifest appropriated funds totaling \$22,294 to cover contract costs unrelated to the e-Manifest project. According to the e-Manifest Act, the EPA shall take all necessary measures to ensure that amounts in the e-Manifest fund are used only to

carry out the goals of establishing, operating, maintaining, upgrading, managing, supporting and overseeing the e-Manifest system. The EPA did not have adequate oversight to prevent the inappropriate use of the e-Manifest funds. As a result, the EPA is not in compliance with the e-Manifest Act. Further details on this noncompliance are in Attachment 1.

Prior Audit Coverage

During our previous financial statements audit, we did not report any material weaknesses, significant matters or recommendations impacting the fund.

Agency Comments and OIG Evaluation

The agency agreed with our finding and recommendations. In response to our recommendations, the agency promptly implemented and completed all corrective actions. The agency's full written response is in Appendix B.



Paul C. Curtis
Certified Public Accountant
Director, Financial Statement Audits
Office of Inspector General
U.S. Environmental Protection Agency
May 25, 2017

Compliance With Laws and Regulations

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1 – EPA Did Not Comply With the e-Manifest Act

In fiscal year 2015, the EPA used e-Manifest appropriated funds totaling \$22,294 to cover contract costs unrelated to the e-Manifest project. According to the Hazardous Waste Electronic Manifest Establishment Act (e-Manifest Act), at Section 2, Subsection (d)(2)(C), the EPA shall take all necessary measures to ensure that amounts in the e-Manifest fund are used only to carry out the goals of establishing, operating, maintaining, upgrading, managing, supporting and overseeing the e-Manifest system. The EPA did not have adequate oversight to prevent the inappropriate use of the e-Manifest funds. As a result, the EPA was not in compliance with the e-Manifest Act.

The Federal Acquisition Regulation, at 48 CFR Section 1.602-1(b), requires contracting officers to ensure that all requirements of law, executive orders, regulations and all other applicable procedures have been met. The Federal Acquisition Regulation, at 48 CFR Section 1.602-2(a), also requires that contracting officers ensure sufficient funds are available for obligation. The EPA's Comptroller Policy Announcement No. 00-10, "Implementation of 5 CFR, Part 1315 – Prompt Payment," Section II.B.(4), further requires the project officers to distribute invoice amounts by account number to assure that costs are charged to the proper appropriation or funding source.

Various EPA offices have responsibilities in ensuring that the agency complies with the e-Manifest Act:

- The Office of Administration and Resources Management is responsible for the EPA's acquisition activities, including administering contracts. This office's contracting officers manage the contracts and are responsible for ensuring that there are sufficient funds available for obligation.
- The Office of Land and Emergency Management oversees the e-Manifest project, and assigns related contracts to project officers. This office's project officers certify the contract invoices for payment, and are responsible for ensuring that costs are allocated to the proper appropriation.
- The Office of the Chief Financial Officer provides financial services for the agency and makes payments to EPA contractors. This office relies on EPA project officers' invoice allocations to disburse contract payments.

We found that the EPA used e-Manifest appropriated funds totaling \$22,294 to cover contract costs unrelated to the e-Manifest project. In 2012, the EPA awarded a service contract to a contractor for multiple work assignments funded by different appropriations. In 2014, the EPA added a work assignment with the purpose of providing support for the e-Manifest rulemaking. During 2015, the EPA received various invoices for work related to the e-Manifest project, as well as other work assignments, performed under this contract. The invoices listed all costs by work assignment, and an Office of Land and Emergency Management project officer distributed

the invoice amounts by appropriation. The invoiced amounts were paid by the Office of the Chief Financial Officer from the e-Manifest funds.

During the final months of the performance period for the contract in 2015, certain work assignments did not have sufficient obligations available to cover the invoiced amounts. The obligated funds for these work assignments were under other appropriations not related to the e-Manifest project. However, to certify the invoices for payment, the project officer allocated the invoiced amounts from these work assignments to the e-Manifest appropriation, because the e-Manifest appropriation had obligated funds available. The project officer was not aware of the restrictions over the e-Manifest appropriations. In addition, the Office of Administration and Resources Management's contracting officer did not ensure that the EPA met the requirements of the e-Manifest Act, and that there were sufficient funds available for obligation for the various other work assignments. Therefore, the EPA did not have adequate oversight to prevent the inappropriate use of the e-Manifest funds.

As discussed above, the EPA expended e-Manifest funds on non-e-Manifest purposes, thus violating the requirements of the e-Manifest Act. In addition, by not having adequate oversight to prevent the inappropriate use of funds, the EPA was at risk of exceeding the amount of funds that were available in another appropriation. We determined that, as of the end of fiscal year 2015, the money taken from the e-Manifest funds and used for other work assignments was not returned to the e-Manifest appropriation.

Agency Actions Taken

In response to our position paper issued during the audit, the Office of Land and Emergency Management, in coordination with the Office of the Chief Financial Officer and the Office of Administration and Resources Management, promptly took corrective actions and refunded the e-Manifest fund for all the amounts paid for costs unrelated to the e-Manifest project.

Recommendations

We recommend that the Assistant Administrator for Land and Emergency Management:

1. Establish controls to make sure the allocations for contract payments are made from the appropriate funds and the e-Manifest funds are used only for the e-Manifest project.

We recommend that the Assistant Administrator for Administration and Resources Management:

2. Improve contract oversight to:
 - Verify there are sufficient funds available for the various work assignments so that costs are paid using the proper appropriations.
 - Be aware of fund restrictions, specifically for the e-Manifest fund.
 - Communicate these matters to the responsible project officer.

Agency Comments and OIG Evaluation

The agency agreed with our finding and recommendations, and promptly implemented and completed all planned corrective actions.

The Office of Land and Emergency Management promptly implemented the following corrective actions:

- Included reminders, in its monthly financial reports, that e-Manifest appropriated funds may only be used for e-Manifest-related work without any exceptions; and verbally reiterates this directive at monthly budget meetings.
- Issued additional guidance to all Project Officers and Contracting Officer Representatives at the Office of Resource Conservation and Recovery affirming that e-Manifest funds may only be used for e-Manifest work.
- Added “proper invoice processing” as a performance standard to the performance agreements of all Project Officers and Contracting Officer Representatives at the Office of Resource Conservation and Recovery.

Status of Recommendations and Potential Monetary Benefits

RECOMMENDATIONS						Potential Monetary Benefits (in \$000s)
Rec. No.	Page No.	Subject	Status ¹	Action Official	Planned Completion Date	
1	8	Establish controls to make sure the allocations for contract payments are made from the appropriate funds and the e-Manifest funds are used only for the e-Manifest project.	C	Assistant Administrator for Land and Emergency Management	12/31/16	
2	8	Improve contract oversight to: <ul style="list-style-type: none">• Verify there are sufficient funds available for the various work assignments so that costs are paid using the proper appropriations.• Be aware of fund restrictions, specifically for the e-Manifest fund.• Communicate these matters to the responsible project officer.	C	Assistant Administrator for Administration and Resources Management	9/30/16	

¹ C = Corrective action completed.

R = Recommendation resolved with corrective action pending.

U = Recommendation unresolved with resolution efforts in progress.

**For the Fiscal Year Ended September 30, 2015, and
the Period from Inception to September 30, 2014
Hazardous Waste Electronic Manifest System (e-Manifest) Fund
Financial Statements**



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

EPA's FY 2015 Annual e-Manifest Financial Statements

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Management's Discussion and Analysis

Introduction

The Hazardous Waste Electronic Manifest System fund (e-Manifest) was established as a result of the Hazardous Waste Manifest Establishment Act (Public Law 112-195, October 5, 2012). The e-Manifest Act requires the United States Environmental Protection Agency ('EPA' or 'the Agency') to establish and own a hazardous waste electronic manifest program information technology ('IT') system that will enable electronic manifesting as a means to augment or replace the use of paper manifests for tracking hazardous waste shipments. The e-Manifest Act requires that the e-Manifest system:

- Meets the needs of the user community;
- Attracts sufficient user participation and service revenues to ensure the viability of the system (the e-Manifest Act authorizes EPA to collect reasonable user fees); and
- Decreases the administrative burden on the user community.

Current EPA RCRA Manifest Program

The EPA Office of Land and Emergency Management (OLEM) provides policy, guidance and direction for the Agency's emergency response and waste programs. The Office of Resource Conservation and Recovery (ORCR) within OLEM works to protect human health and the environment by ensuring responsible national management of hazardous and nonhazardous waste. Working with delegated state waste programs, ORCR implements the 1976 Resource Conservation and Recovery Act (RCRA), and ensures that the resource conservation, recovery and waste management goals of RCRA are met. All states with the exception of Iowa and Alaska have been delegated RCRA authority, meaning that states implement many, if not all, aspects of RCRA policy.

The manifest program, as implemented by EPA and the states, ensures that hazardous waste shipments are consistently tracked, and that hazardous wastes in fact arrive at permitted waste management facilities. The manifest program is based on both RCRA and Department of Transportation (DOT) hazardous materials law (The Hazardous Materials Transportation Act (HMTA)). These laws together require uniformity in the content and use of the hazardous waste manifest form.

e-Manifest System Planning Activities

Discussion of the e-Manifest system itself has taken place over many years; beginning back in the 1990's when the concept of an electronic manifest system was first taking shape. Further activities continued over the years to envision the e-Manifest system through various stakeholder discussions and pilots. For more information on EPA's efforts prior to the passage of the e-Manifest Act in 2012, [Please Visit at http://www.epa.gov/osw/hazard/transportation/manifest/e-man-pastmeetings.html](http://www.epa.gov/osw/hazard/transportation/manifest/e-man-pastmeetings.html).

In early calendar year (CY) 2013, EPA conducted various stakeholder requirements meetings to reengage with the user community. The purpose of these meetings was to build on past e-Manifest work to determine high level system functional requirements. Following this, a system alternatives analysis was conducted to look at various system implementation approaches, all assuming (among other things) a full electronic mobile workflow. The alternatives analysis recommended that EPA leverage cloud hosting for initial system development and system launch, and for long-term operations and maintenance (O&M), consider re-negotiating the cloud contract model or potentially migrate to an on premise hosting model to keep costs down.

Also as a part of the planning work, a system Concept of Operations (CONOPS) was completed that, at a high level, outlines both what the current manifest process entails for highway and rail transporters as well as what the future system may look like. The CONOPS document provides a process and conceptual model for how data will flow from stakeholder to stakeholder and through the system during the manifest workflow.

The technical architecture for e-Manifest was completed in FY 2015. This architecture includes the specific components and data flows, as currently defined, to illustrate a technical solution for the e-Manifest system. In doing so, it defines the specific boundaries of the e-Manifest system and how the different parts of the system work together to provide the required services based on current requirements. For example, areas such as system Cross-Media Electronic Reporting Regulation (CROMERR) integration, paper manifest processing and manifest data quality assurance (QA) were analyzed as a part of this effort.

As a part of this technical architecture planning work, EPA conducted targeted meetings with states and industry separately in order to further flesh out current processes as well as expectations for the above areas. The meetings were more detailed than previous discussions, and provided critical information to inform system requirements.

The technical architecture work completed in FY 2015 serves as baseline for the current manifest program and provides very strong foundation for future system buildout. It meets user needs and provides flexibility for future iterations of the system.

Acquisition Strategy Change

The EPA's system development work is focused on ensuring user needs are met from day one of national system deployment. To accomplish this, the agency is conducting user-centered design and development, and is utilizing agile software development methodologies. This approach embodies continuous improvement through pilots and testing, using iterative processes, and continued regular engagement with users and stakeholders throughout the process to provide on-going opportunities for input.

Instead of locking in on one source, the new e-Manifest Program services contract (multi-vendor indefinite delivery/indefinite quantity (IDIQ)) will utilize a variety of vehicles for the following segments of the system:

- Project management including integration services.
- Paper manifest processing.
- User help desk and User training.
- Quality assurance for manifest data amongst industry, states, and the EPA.
- Services to calculate, collect, and support reporting of user fees for paper and electronic manifest processing.
- Support for stakeholder communication, including outreach and meeting support.

Research has shown that using this type of lean start-up methodology, with agile techniques, lowers the cost of system development by addressing uncertainties promptly, and by ensuring that the work being completed brings real value to users.

The agency is actively engaged with the U.S. General Services Administration's "18F" government IT development support group. In September 2015, the EPA completed an initial system demonstration. The EPA worked with several industry users to complete this initial system functionality, and is compiling their technical feedback/testing results on how to improve or better meet their needs.

The agency will continue to work closely with users, adding more functionality in an incremental manner, evolving to a minimum viable product (MVP), and providing continuous improvement for the lifetime of the system. By taking this iterative approach the EPA will refine remaining uncertainties from our architecture planning work in the most cost effective manner.

e-Manifest System Development

As a follow-on to the completed technical and conceptual architecture, e-Manifest embarked on a pilot to create initial system functionality with the GSA's 18F consulting shop. The 18F support group provided the IT expertise to create the foundation of e-Manifest and also provided agile project management support. Specifically, 18F:

- introduced user-centered design/development, which engages industry/state users in the early phases of development,
- created the development platform and hosting environment for e-Manifest
- leveraged open source technologies (Trello, GitHub, biweekly online meetings showcasing recent system updates) to allow users and other stakeholders to follow and participate in system development

Although not as straightforward as standard government IT development projects, this course correction from traditional lifecycle system development (“waterfall”) methodology to agile will ultimately deliver a better system in a quicker, more value-added method going forward.

e-Manifest began its agile development in FY 2015 and developed a solid plan moving forward. The agency is committed to keeping Congress informed of our progress in an open fashion:

- Conducting biweekly sprint delivery demonstration meetings.
- Publicly conducting our business on the open source site “Github.”

Provided e-Manifest is fully-funded; we will follow this path of milestones to system launch in spring 2018.

- September 2015– initial system functionality completed.
- Spring of 2016 – minimal viable product development.
- Spring through fall of 2016 – early full scale development.
- Fall of 2016 through winter of 2018 – rolling iterative releases/testing of system.
- Calendar year 2018 – national deployment (collecting user fees).

Principal Financial Statements

Financial Statements

Environmental Protection Agency e-Manifest Balance Sheet As of September 30, 2015 and 2014 (Dollars in Thousands)

	<u>FY 2015</u>	<u>FY 2014</u>
ASSETS		
Intragovernmental:		
Fund Balance with Treasury (Note 2)	\$ 3,411	\$ 1,867
Other (Note 3)	<u>7</u>	<u>17</u>
Total Intragovernmental	<u>3,418</u>	<u>1,884</u>
Total Assets	\$ <u>3,418</u>	\$ <u>1,884</u>
LIABILITIES		
Intragovernmental:		
Accounts Payable and Accrued Liabilities	\$ 4	\$ 2
Other (Note 4)	<u>12</u>	<u>11</u>
Total Intragovernmental	16	13
Accounts Payable & Accrued Liabilities	109	159
Payroll & Benefits Payable (Note 5)	<u>122</u>	<u>125</u>
Total Liabilities	\$ <u>247</u>	\$ <u>297</u>
NET POSITION		
Unexpended Appropriations	\$ 3,240	\$ 1,656
Cumulative Results of Operations	<u>(69)</u>	<u>(69)</u>
Total Net Position	<u>3,171</u>	<u>1,587</u>
Total Liabilities and Net Position	\$ <u>3,418</u>	\$ <u>1,884</u>

The accompanying footnotes are an integral part of these financial statements

**Environmental Protection Agency
e-Manifest
Statement of Net Cost
For the Periods Ending September 30, 2015 and 2014
(Dollars in Thousands)**

	For the Fiscal Year Ended September 30, 2015	From Inception (October 5, 2012) to September 30, 2014
COSTS		
Gross Costs	\$ 2,157	\$ 2,116
Expenses from Other Appropriations (Note 6)	-	1,786
Less:		
Earned Revenue	-	-
NET COST OF OPERATIONS	\$ 2,157	\$ 3,902

The accompanying footnotes are an integral part of these financial statements

**Environmental Protection Agency
e-Manifest
Statement of Changes in Net Position
For the Periods Ending September 30, 2015 and 2014
(Dollars in Thousands)**

	<u>For the Fiscal Year Ended September 30, 2015</u>	<u>From Inception (October 5, 2012) to September 30, 2014</u>
Cumulative Results of Operations:		
Net Position - Inception	\$ (69)	\$ -
Budgetary Financing Sources:		
Appropriations Used	2,090	2,018
Income from Other Appropriations (Note 6)	<u>-</u>	<u>1,786</u>
Total Budgetary Financing Sources	2,090	3,804
Other Financing Sources (Non-Exchange)		
Imputed Financing Sources	<u>66</u>	<u>29</u>
Total Other Financing Sources	66	29
Net Cost of Operations	<u>(2,157)</u>	<u>(3,902)</u>
Net Change	<u>-</u>	<u>(69)</u>
Cumulative Results of Operations	<u><u>\$ (69)</u></u>	<u><u>\$ (69)</u></u>
Unexpended Appropriations:		
Net Position - Beginning of Period	\$ 1,656	\$ -
Budgetary Financing Sources:		
Appropriations Received	3,674	3,674
Appropriations Used	<u>(2,090)</u>	<u>(2,018)</u>
Total Budgetary Financing Sources	1,584	1,656
Total Unexpended Appropriations	<u>3,240</u>	<u>1,656</u>
TOTAL NET POSITION	<u><u>\$ 3,171</u></u>	<u><u>\$ 1,587</u></u>

The accompanying footnotes are an integral part of these financial statements

**Environmental Protection Agency
e-Manifest
Statement of Budgetary Resources
For the Periods Ending September 30, 2015 and 2014
(Dollars in Thousands)**

	For the Fiscal Year Ended September 30, 2015	From Inception (October 5, 2012) to September 30, 2014
BUDGETARY RESOURCES		
Unobligated balance, brought forward, October 1:	\$ 1,013	\$ -
Recoveries of prior year unpaid obligations	17	-
Unobligated balance from prior year budget authority, net	1,030	-
Appropriations (discretionary and mandatory)	3,674	3,674
Total Budgetary Resources	\$ 4,704	\$ 3,674
STATUS OF BUDGETARY RESOURCES		
Obligations Incurred	\$ 1,484	\$ 2,661
Unobligated Balance, end of year:		
Apportioned	3,220	1,013
Unapportioned	-	-
Total Unobligated balance, end of period	3,220	1,013
Total Status of Budgetary Resources	\$ 4,704	\$ 3,674
CHANGE IN OBLIGATED BALANCE		
Unpaid Obligations:		
Unpaid obligations, brought forward, October 1 (gross)	\$ 854	\$ -
Obligations incurred, net	1,484	2,661
Outlays (gross)	(2,130)	(1,807)
Recoveries of prior year unpaid obligations	(17)	-
Unpaid obligations, end of year (gross)	191	854
Memorandum entries:		
Obligated balance, start of year	\$ 854	\$ -
Obligated balance, end of year (net)	\$ 191	\$ 854
BUDGET AUTHORITY AND OUTLAYS, NET:		
Budget authority, net	\$ 3,674	\$ 3,674
Agency outlays, net	\$ 2,130	\$ 1,807

The accompanying footnotes are an integral part of these financial statements

Environmental Protection Agency
e-Manifest
Notes to Financial Statements
For the Periods Ending September 30, 2015 and 2014
(Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The U.S. Environmental Protection Agency (EPA or Agency) was created in 1970 by executive reorganization from various components of other Federal agencies in order to better marshal and coordinate Federal pollution control efforts. The Agency is generally organized around the media and substances it regulates -- air, water, land, hazardous waste, pesticides and toxic substances.

The Hazardous Waste Electronic Manifest System Fund (e-Manifest) was authorized by the establishment of the Hazardous Waste Electronic Manifest System Act. The act mandates that the Agency, within three years, establish a hazardous waste electronic manifest system that can be accessed by any user. The act authorized the administrator to impose on users' fees to pay costs incurred in developing, operating, maintaining, and upgrading the system, including any costs incurred in collecting and processing data from a paper manifest submitted to the system after the date on which the system enters operations. For fiscal year 2015, the e-Manifest Fund was accounted for under Treasury symbol number 6815/174330.

In fiscal year 2013 (October 5, 2012, date of inception), after the enactment of the e-Manifest Act but prior to the Agency receiving appropriated funding, costs were incurred for the development of the e-Manifest system. These costs have been captured in the line items 'Expenses from Other Appropriations' on the Statement of Net Cost, and as 'Income from Other Appropriations' on the Statement of Changes in Net Position, and total \$1.786 million for fiscal year 2013.

B. Basis of Presentation

These financial statements have been prepared to report the financial position and results of operations of the EPA for the e-Manifest Fund in accordance with the Chief Financial Officers Act of 1990 and the Government Management Reform Act of 1994. The reports have been prepared from the books and records of the EPA in accordance with Office of Management and Budget (OMB) Circular A-136 *Financial Reporting Requirements*, and the EPA's accounting policies which are summarized in this note. These statements are therefore different from the financial reports also prepared by the EPA pursuant to OMB directives that are used to monitor

and control the EPA's use of budgetary resources. The balances in these reports have been updated from the EPA consolidated financial statements to reflect the use of FY 2015 cost factors for calculating imputed costs for Federal civilian benefits programs. These updates impact the Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position.

C. Budgets and Budgetary Accounting

Funding of the e-Manifest Fund will be provided by fees collected from users to offset costs incurred by the EPA in carrying out these programs. For inception (October 5, 2012) through fiscal year 2014, funding for the e-Manifest fund was from appropriated funds. EPA did not collect fees from inception (October 5, 2012) of the fund through FY 2015.

D. Basis of Accounting

Generally Accepted Accounting Principles (GAAP) for Federal entities is the standard prescribed by the Federal Accounting Standards Advisory Board (FASAB), which issues standards for the federal government. The financial statements are prepared in accordance with GAAP for federal entities.

Transactions are recorded on an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates compliance with legal constraints and controls over the use of Federal funds.

E. Revenues and Other Financing Sources

For FY 2015, EPA did not collect any user fees for the e-Manifest fund, as the system is still in development.

F. Funds with the Treasury

The e-Manifest Fund did not have any receipts for fiscal year 2015.

G. Investments in U. S. Government Securities

Investments in U. S. Government securities are maintained by Treasury (Bureau of Fiscal Services) and are reported at amortized cost net of unamortized discounts. Discounts are amortized over the term of the investments and reported as interest income. E-Manifest will hold the investments to maturity, unless needed to finance operations of the fund. No provision is made for unrealized gains or losses on these securities because, in the majority of cases, they are held to maturity. Only fees collected will be invested in U.S. Government securities. As of September 30, 2015 the e-Manifest fund had not collected any fees.

H. General Property, Plant and Equipment

The e-Manifest fund complies with the provisions of SFFAS No. 6 and 10. E-manifest did not have any property as of September 30, 2015.

I. Liabilities

Liabilities represent the amount of monies or other resources that are more likely than not to be paid by the Agency as the result of an Agency transaction or event that has already occurred and can be reasonably estimated. However, no liability can be paid by the Agency without an appropriation or other collections. Liabilities for which an appropriation has not been enacted are classified as unfunded liabilities, and there is no certainty that the appropriations will be enacted.

J. Accrued Unfunded Annual Leave

Annual, sick and other leave is expensed as taken during the fiscal year. Sick leave earned but not taken is not accrued as a liability. Annual leave earned but not taken as of the end of the fiscal year is accrued as an unfunded liability. Accrued unfunded annual leave is included in the Balance Sheet as a component of "Payroll and Benefits Payable."

K. Retirement Plan

There are two primary retirement systems for Federal employees. Employees hired prior to January 1, 1987, may participate in the Civil Service Retirement System (CSRS). On January 1, 1984, the Federal Employees Retirement System (FERS) went into effect, pursuant to Public Law 99-335. Most employees hired after December 31, 1983, are automatically covered by FERS and Social Security. Employees hired prior to January 1, 1984, elected to either join FERS and Social Security or remain in CSRS. A primary feature of FERS is that it offers a savings plan to which the Agency automatically contributes one percent of pay and matches any employee contributions up to an additional four percent of pay. The Agency also contributes the employer's matching share for Social Security.

With the issuance of SFFAS No. 5, "Accounting for Liabilities of the Federal Government," accounting and reporting standards were established for liabilities relating to the federal employee benefit programs (Retirement, Health Benefits, and Life Insurance). SFFAS No. 5 requires that the employing agencies recognize the cost of pensions and other retirement benefits during their employees' active years of service. SFFAS No. 5 requires that the Office of Personnel Management (OPM), as administrator of the CSRS and FERS, the Federal Employees Health Benefits Program, and the Federal Employees Group Life Insurance Program, provide federal agencies with the actuarial cost factors to compute the liability for each program.

L. Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Note 2. Fund Balance with Treasury

	<u>FY 2015</u>	<u>FY 2014</u>
Entity Assets	\$ <u>3,411</u>	\$ <u>1,867</u>

Note 3. Other Assets

	<u>FY 2015</u>	<u>FY 2014</u>
Other Intragovernmental Assets		
Advance to Working Capital Fund	\$ <u>7</u>	\$ <u>17</u>
Total	\$ <u>7</u>	\$ <u>17</u>

Note 4. Other Liabilities

For FY 2015, the Payroll and Benefits Payable, non-Federal, are presented on a separate line of the Balance Sheet and in a separate footnote (see Note 5).

	<u>FY 2015</u>	<u>FY 2014</u>
Other Intragovernmental Liabilities		
Covered by Budgetary Resources		
Employer Contribution- Payroll	\$ <u>12</u>	\$ <u>11</u>
Total	\$ <u>12</u>	\$ <u>11</u>

Note 5. Payroll and Benefits Payable, non-Federal

	<u>FY 2015</u>	<u>FY 2014</u>
Covered by Budgetary Resources		
Accrued Payroll Payable to Employees	\$ 35	\$ 35
Withholdings Payable	17	19
Thrift Savings Plan Benefits payable	<u>1</u>	<u>2</u>
Total	53	56
Not Covered by Budgetary Resources		
Unfunded Annual Leave Liability	<u>69</u>	<u>69</u>
Total	<u>\$ 122</u>	<u>\$ 125</u>

Note 6. Income and Expenses from Other Appropriations

The Statement of Net Cost reports program costs that include the full costs of the program outputs and consist of the direct costs and all other costs that can be directly traced, assigned on a cause and effect basis, or reasonably allocated to program outputs.

The e-Manifest Fund was authorized in 2013 by the Hazardous Waste Electronic Manifest System Act. The Agency began incurring costs in FY 2013 upon the issuance of the act, but funding for e-Manifest specific appropriation was not received until FY 2014. The costs incurred prior to the appropriation have been captured in the tables below:

<u>FY 2014 Expenses from Other Appropriations</u>	
Payroll Costs	\$ 931
Contracts	<u>855</u>
Total	<u>\$ 1,786</u>
Income from Other Appropriations	\$ 1,786
Expenses from Other Appropriations	<u>(1,786)</u>
Net Effect	<u>\$ -</u>

Note 7. Reconciliation of Net Cost of Operations to Budget (formerly the Statement of Financing)

	For the Fiscal Year Ended September 30, 2015	From Inception (October 5, 2012) to September 30, 2014
RESOURCES USED TO FINANCE ACTIVITIES:		
Budgetary Resources Obligated		
Obligations Incurred	\$ 1,484	\$ 2,661
Less: Spending Authority from Offsetting Collections and Recoveries	(17)	-
Obligations, Net of Offsetting Collections	1,467	2,661
Other Resources		
Imputed Financing Sources	66	29
Income from Other Appropriations	-	1,786
Net Other Resources Used to Finance Activities	66	1,815
Total Resources Used to Finance Activities	\$ 1,533	\$ 4,476
RESOURCES USED TO FINANCE ITEMS NOT PART OF THE NET COST OF OPERATIONS:		
Change in Budgetary Resources Obligated	\$ 624	\$ (643)
Total Resources Used to Finance Items Not Part of the Net Cost of Operations	624	(643)
Total Resources Used to Finance the Net Cost of Operations	\$ 2,157	\$ 3,833
	For the Fiscal Year Ended September 30, 2015	From Inception (October 5, 2012) to September 30, 2014
COMPONENTS OF THE NET COST OF OPERATIONS THAT WILL NOT REQUIRE OR GENERATE RESOURCES IN THE CURRENT PERIOD:		
Components Requiring or Generating Resources in Future Periods:		
Increase in Annual Leave Liability	\$ -	\$ 69
Total Components of Net Cost of Operations that Require or Generate Resources in Future Periods	-	69
Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period	-	69
Net Cost of Operations	\$ 2,157	\$ 3,902

Agency Response to Draft Report



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

APR 06 2017

MEMORANDUM

SUBJECT: Response to Office of Inspector General Draft Report No. OA-FY16-0122 "*EPA's Fiscal Years 2015 and 2014 Hazardous Waste Electronic Manifest System Fund Financial Statements*," Dated February 27, 2017

FROM: David A. Bloom, Acting Chief Financial Officer
Office of the Chief Financial Officer

Donna Vizian, Acting Assistant Administrator
Office of Administration and Resources Management

Nigel Simon, Acting Principal Deputy Assistant Administrator
Office of Land and Emergency Management

TO: Arthur A. Elkins, Jr., Inspector General
Office of the Inspector General

Thank you for the opportunity to respond to the issues and recommendations in the subject draft audit report. The following is a summary of the agency's overall position, along with its position on each of the report recommendations. For those report recommendations which the agency agrees, we have provided either high-level intended corrective actions and estimated completion dates, to the extent we can, or reasons why we are unable to provide a corrective action or estimated completion date at this time. For those report recommendations which the agency does not agree, we have explained our position and proposed alternatives to recommendations. Also, attached are our technical comments.

AGENCY'S OVERALL POSITION:

Overall, the agency concurs with the findings and recommendations of this report.

AGENCY'S RESPONSE TO REPORT RECOMMENDATIONS:

Agreements

No.	Recommendation	Agency Explanation/Response	Completion Date
1	Establish controls to make sure the allocations for contract payments are made from the appropriate funds and the e-Manifest funds are used only for the e-Manifest project.	<p>Office of Resource Conservation and Recovery and Resources Management Staff, in the monthly financial reports it issues to the office, will remind recipients that M3 money may only be used for e-Manifest related work without any exceptions. RMS will also restate this directly to the ORCR Project Officers and Contracting Officer's during monthly budget meetings and contract spending reviews.</p> <p>ORCR's office director will issue a memorandum to the ORCR POs and Contracting Officer's Representatives highlighting the importance of M3 money remaining separate from all other funding streams. The memorandum will clearly state that M3 money is only to be used on e-Manifest related work assignments and there are no exceptions.</p> <p>The performance standards for all ORCR POs and CORs will be amended to include proper management of M3 money, which includes: invoicing, obligating and de-obligating, and committing and de-committing M3 funds.</p>	<p>10/06/2016</p> <p>11/09/2016</p> <p>12/31/2016</p>
2	<p>Improve contract oversight to:</p> <ul style="list-style-type: none"> • Verify there are sufficient funds available for the various work assignments so that costs are paid using 	The CO sent out an email to the COR highlighting the importance of ensuring invoice payments are accomplished using the appropriate funds applicable to the work ordered and completed. The email also advised that dedicated funds can only be used to pay for work	09/14/2016

	<p>the proper appropriations.</p> <ul style="list-style-type: none"> • Be aware of fund restrictions, specifically for the e-Manifest fund. • Communicate these matters to the responsible project officer. 	<p>performance associated with those funds, and that specifically, M3 funds can only be used on e-Manifest related work assignments with no exceptions.</p> <p>The CO and COR worked together to complete the corrective action under the cited contract: 1) Environmental Programs and Management funds were obligated to the contract for reimbursement of e-Manifest monies; 2) the invoices which were inappropriately paid with e-Manifest funds were reprocessed for payment with the appropriate (EPM) funds; and, 3) reviewed invoices and ordered work to ensure that the e-Manifest funds were only used to pay for costs incurred on the work assignment related to the e-Manifest work.</p>	09/30/2016
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CONTACT INFORMATION

If you have any questions regarding this response, please contact Benita Deane, Management Integrity and Accountability Branch, Office of the Controller, at 202-564-2079.

Attachment

cc: Howard Osborne
Jeanne Conklin
Meshell Jones-Peeler
Paul Curtis
Wanda Arrington
Mairim Lopez

Technical Comments

Office of Land and Emergency Management Technical Comments:

The Office of Land and Emergency Management considers Recommendation #1 resolved. Also, it is our opinion that wherever the Report states that OLEM was not in compliance with applicable laws and regulations, the Report should be revised to state that our office responded promptly to take corrective actions.

OLEM took the lead in coordinating corrective actions between the Office of the Chief Financial Officer and Office of Acquisition and Resource Management to repay the funds during the discovered misuse of M3 funds. In addition, OLEM issued guidance and updated staff performance standards to ensure the allocations for contract payments are from the appropriate funds and the e-Manifest funds are only for the e-Manifest project. Specifically, OLEM's prompt response and corrective actions should be noted in the following sections:

- At a Glance both with respect to “Noncompliance with Applicable Laws and Regulation” and “Recommendations and Planned Agency Corrective Actions;”
- Draft Report Page 5, end of carryover paragraph;
- Draft Report Page 7 – conclusion of 1st paragraph;
- Draft Report Page 8 – conclusion of 2nd full paragraph; and
- Draft Report Page 8 – Agency Action Taken.
- In addition, the “Agency Action Taken” section should include language detailing OLEM's issuance of additional guidance to all Office of Resource Conservation and Recovery management and Project Officers and Contracting Officer's Representatives affirming that M3 funds may only be used for e-Manifest work. It should also include OLEM's addition of proper invoice processing as a performance standard to the performance agreements of all the aforementioned parties. Lastly, it should include OLEM's reminders, in monthly financial reports it issues, that M3 money may only be used for e-Manifest related work without any exceptions and its verbal reiteration of this directive at monthly budget meetings.

OARM Technical Comments:

Although the contracting office is ultimately responsible for all contract administration activities, specific activities have been delegated to the COR. Accordingly, while both the contracting officer and COR monitor the funding obligations on the contract, invoice payment is a delegated activity to the COR, and the COR is responsible for performing the necessary tracking to ensure sufficient funds are available for invoice payment. In the context of this process, the CO will continue to work with the COR to ensure adequate tracking mechanisms are in place. Also, although it is the delegated duty of the COR to review and pay invoices, the CO will continue to perform random reviews of the Agency's Financial Compass Data Warehouse to ensure the use of appropriate funds to pay invoices.

Distribution

The Administrator
Chief of Staff
Chief Financial Officer
Assistant Administrator for Land and Emergency Management
Assistant Administrator for Administration and Resources Management
General Counsel
Agency Audit Follow-Up Coordinator
Associate Administrator for Congressional and Intergovernmental Relations
Associate Administrator for Public Affairs
Controller, Office of the Controller, Office of the Chief Financial Officer
Deputy Controller, Office of the Controller, Office of the Chief Financial Officer
Director, Financial Services Division, Office of the Chief Financial Officer
Director, Accounting and Cost Analysis Division, Office of the Chief Financial Officer
Chief, General Ledger Analysis and Reporting Branch, Accounting and Cost Analysis Division,
Office of the Chief Financial Officer
Principal Deputy Assistant Administrator, Office of Land and Emergency Management
Director, Office of Resource Conservation and Recovery, Office of Land and Emergency
Management
Deputy Director, Office of Resource Conservation and Recovery, Office of Land and Emergency
Management
Associate Director, Program Implementation and Information Division, Office of Resource
Conservation and Recovery, Office of Land and Emergency Management
Branch Chief, Permits Branch, Office of Resource Conservation and Recovery, Office of Land
and Emergency Management
Branch Chief, Information Collection and Analysis Branch, Office of Resource Conservation
and Recovery, Office of Land and Emergency Management
Associate Branch Chief, Information Collection and Analysis Branch, Office of Resource
Conservation and Recovery, Office of Land and Emergency Management
Chair, Fee Rule Workgroup, Permits Branch, Office of Resource Conservation and Recovery,
Office of Land and Emergency Management
Deputy Assistant Administrator, Office of Administration and Resources Management
Director, Office of Acquisition Management, Office of Administration and Resources
Management
Director, Office of Resource, Operations and Management, Office of Administration and
Resources Management
Deputy Director, Office of Resource, Operations and Management, Office of Administration and
Resources Management
Audit Follow-Up Coordinator, Office of the Administrator
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Resources Management