



# 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.