



At a Glance

Why We Did This Project

The Food Quality Protection Act requires that the U.S. Environmental Protection Agency's Office of Inspector General perform an annual audit of the financial statements for the Pesticides Reregistration and Expedited Processing Fund, also known as the Federal Insecticide, Fungicide, and Rodenticide Act, or FIFRA, Fund.

The EPA is responsible for reassessing the safety of older pesticide registrations against modern health and environmental testing standards. To expedite the reregistration process, Congress authorized the EPA to collect fees from pesticide manufacturers. These fees are deposited into the FIFRA Fund. Each year, the Agency prepares financial statements that present information about the fund, along with information about the EPA's progress in reregistering pesticides.

This report addresses the following:

- *Operating efficiently and effectively.*

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

List of [OIG reports](#).

Fiscal Years 2018 and 2017 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

EPA Receives an Unmodified Opinion for FY 2018

We rendered an unmodified opinion on the FIFRA Fund financial statements for fiscal year 2018, meaning they were fairly presented and free of material misstatement.

We rendered an unmodified opinion on the EPA's FY 2018 FIFRA Fund financial statements and a qualified opinion on the EPA's FY 2017 FIFRA Fund financial statements.

We rendered a qualified opinion on the FIFRA Fund financial statements for FY 2017, meaning that except for the possible effects of the Agency's inability to support FIFRA's payroll accruals and related expenses, the FY 2017 financial statements were fairly presented.

Compliance with Applicable Laws and Regulations

In FY 2018, the EPA exceeded the statutory target set out in FIFRA. FIFRA required the EPA to collect pesticide maintenance fees, "to the extent practicable," of \$27.8 million for each fiscal year from FY 2013 through FY 2018. In FY 2018, the EPA collected \$28.4 million, \$600,000 over the established target.

Recommendation and Planned Agency Corrective Action

We recommend that the assistant administrator for Chemical Safety and Pollution Prevention adjust or monitor the annual pesticides maintenance fees so that the fees collected do not exceed the statutory targets for each fiscal year. The Agency agreed with our recommendation and completed the corrective action.