



OFFICE OF INSPECTOR GENERAL
U.S. ENVIRONMENTAL PROTECTION AGENCY

June 26, 2023

MEMORANDUM

SUBJECT: Notification of Project:
The EPA's Unliquidated Obligations in Programs Receiving Infrastructure Investment
and Jobs Act Funding
Project No. OA-FY23-0083

FROM: Khadija Walker, Director
Recycling, Cleanup, and
Pollution Prevention Directorate
Office of Audit

TO: Faisal Amin, Chief Financial Officer

The U.S. Environmental Protection Agency Office of Inspector General plans to begin a project on the EPA's unliquidated obligations from annual appropriations for programs receiving supplemental funding from the Infrastructure Investment and Jobs Act. This project is part of the OIG's [oversight plan](#) for fiscal year 2023. This project also addresses the following fiscal year 2023 [top management challenges](#) for the Agency: managing increased investment in infrastructure and managing business operations and resources.

Our objective is to determine the amount of fiscal year 2018-2023 unliquidated obligations for programs receiving supplemental funding from the Infrastructure Investment and Jobs Act. We plan to conduct work within the Office of the Chief Financial Officer. This project will follow the OIG's quality control procedures to ensure that the information in the report is accurate and supported. Additionally, the *Quality Standards for Federal Offices of Inspector General* requires that our work adhere to the highest ethical principles of integrity, objectivity, confidentiality, independence, and professional judgment, and we will adhere to these principles in performing our work. The anticipated benefits of this project are enhanced management and oversight of programs funded pursuant to the Infrastructure Investment and Jobs Act.

We will contact you to arrange a mutually agreeable time to discuss our objective. At that time, we can discuss any concerns that you may have and answer any questions about the audit process, reporting procedures, methods used to gather and analyze data, and what we should expect of each other during the audit. Throughout the project, we will provide updates on a regular basis.

We respectfully note that the Inspector General Act of 1978, as amended, authorizes the OIG to have timely access to personnel and all materials necessary to complete our objective. Similarly, EPA Manual 6500, *Functions and Activities of the Office of Inspector General* (1994), requires that each EPA employee cooperate with and fully disclose information to the OIG. Also, Administrator Michael S. Regan, in a May 16, 2023 email to EPA employees, stated that the "agency and its employees have a duty to cooperate with OIG" and observed that "full engagement and collaboration between the OIG and EPA provides our agency with the opportunity to improve program performance and efficiency." If an Agency employee or contractor refuses to provide requested materials to the OIG or otherwise fails to cooperate with the OIG,

we will request that you immediately resolve the situation. Consistent with the Inspector General Act, we may report unresolved access matters to the administrator and to Congress.

We will post this memorandum on our public website at www.epa.gov/oig. Anyone with knowledge of potential fraud, waste, abuse, misconduct, or mismanagement related to this audit should contact the OIG Hotline at (888) 546-8740 or via an electronic form on the “OIG Hotline” [webpage](#).

cc: Janet McCabe, Deputy Administrator
Dan Utech, Chief of Staff, Office of the Administrator
Jon Monger, Assistant Deputy Administrator
Wesley J. Carpenter, Deputy Chief of Staff for Management, Office of the Administrator
Carol Terris, Deputy Chief Financial Officer
Lek Kadeli, Associate Chief Financial Officer
Maria Williams, Director, Office of Budget, Office of the Chief Financial Officer
Angel Robinson, Deputy Director, Office of Budget, Office of the Chief Financial Officer
Meshell Jones-Peeler, Controller
Adil Gulamali, Deputy Controller
Brian Webb, Director, Policy, Training, and Accountability Division, Office of the Controller
Nikki Wood, Chief, Management, Integrity and Accountability Branch; Policy, Training, and Accountability Division, Office of the Controller
Kathy Sedlak O'Brien, Director, Office of Planning, Analysis and Accountability, Office of the Chief Financial Officer
Ruth Alene Soward, Director, Office of Resource and Information Management, Office of the Chief Financial Officer
Michael Clanton, Director, Office of Technology Solutions, Office of the Chief Financial Officer
Derek David, Deputy Director, Office of Technology Solutions, Office of the Chief Financial Officer
Hamilton Humes, Audit Liaison, Office of Budget, Office of the Chief Financial Officer
Susan Perkins, Agency Follow-Up Coordinator
Andrew LeBlanc, Agency Follow-Up Coordinator
José Kercado, Agency Follow-Up Coordinator
Alana Maye, Audit Liaison, Office of Technology Solutions, Office of the Chief Financial Officer
Chuck Widener, Acting Principal Deputy Associate Administrator for Public Affairs
Lance McCluney, Director, Office of Administrative and Executive Services, Office of the Administrator
Regional Audit Follow-Up Coordinators, Regions 1–10
Sean W. O'Donnell, Inspector General
Nicole N. Murley, Acting Deputy Inspector General