



U.S. ENVIRONMENTAL PROTECTION AGENCY  
OFFICE OF INSPECTOR GENERAL

*Catalyst for Improving the Environment*

## **Audit Report**

# **Fiscal Year 2009 and 2008 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund**

**Report No. 10-1-0087**

**March 30, 2010**

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**Abbreviations**

EPA	U.S. Environmental Protection Agency
FIFRA	Federal Insecticide, Fungicide, and Rodenticide Act
FIFRA Fund	Pesticides Reregistration and Expedited Processing Fund
FMFIA	Federal Managers' Financial Integrity Act
IFMS	Integrated Financial Management System
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPP	Office of Pesticide Programs



# At a Glance

*Catalyst for Improving the Environment*

## Why We Did This Audit

The Food Quality Protection Act requires that we perform an annual audit of the Pesticides Reregistration and Expedited Processing Fund (known as the FIFRA Fund) financial statements.

## Background

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

For further information, contact our Office of Congressional, Public Affairs and Management at (202) 566-2391.

To view the full report, click on the following link:  
[www.epa.gov/oig/reports/2010/20100330-10-1-0087.pdf](http://www.epa.gov/oig/reports/2010/20100330-10-1-0087.pdf)

## ***Fiscal Year 2009 and 2008 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund***

### **Opinion**

We rendered an unqualified, or clean, opinion on EPA's Pesticides Reregistration and Expedited Processing Fund financial statements for Fiscal Years 2009 and 2008, meaning they are fairly presented and free of material misstatement.

### **Compliance With Applicable Laws and Regulations**

The Agency was in compliance with applicable laws and regulations.

### **Agency Comments and Office of Inspector General Evaluation**

The Office of the Chief Financial Officer and the Office of Prevention, Pesticides, and Toxic Substances had no comments on the draft report.



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

OFFICE OF  
INSPECTOR GENERAL

March 30, 2010

**MEMORANDUM**

**SUBJECT:** Fiscal Year 2009 and 2008 Financial Statements for the  
Pesticides Reregistration and Expedited Processing Fund  
Report No. 10-1-0087

**FROM:** Paul C. Curtis   
Director, Financial Statement Audits

**TO:** Steve Owens  
Assistant Administrator for Prevention,  
Pesticides, and Toxic Substances

Barbara Bennett  
Chief Financial Officer

This is our report on the audit of the U.S. Environmental Protection Agency's (EPA's) Fiscal Year 2009 and 2008 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund, conducted by the EPA Office of Inspector General (OIG). This report represents the opinion of the OIG and does not necessarily represent the final EPA position. Final determination on matters in this report will be made by EPA managers in accordance with established audit resolution procedures.

The estimated cost of this report – calculated by multiplying the project's staff days by the applicable daily full cost billing rates in effect at the time – is \$159,732.

**Action Required**

Because this report contains no recommendations, you are not required to respond to this report. We have no objections to the further release of this report to the public. This report will be available at <http://www.epa.gov/oig>.

If you or your staff have any questions regarding this report, please contact me at (202) 566-2523 or [Curtis.Paul@epa.gov](mailto:Curtis.Paul@epa.gov), or Robert Smith at (202) 566-2531 or [Smith.RobertL@epa.gov](mailto:Smith.RobertL@epa.gov).

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- A Fiscal Year 2009 and 2008 FIFRA Financial Statements**
- B Agency Response to Draft Report**
- C Distribution**

# Inspector General's Report on the Fiscal Year 2009 and 2008 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

The Administrator  
U.S. Environmental Protection Agency

We have audited the Pesticides Reregistration and Expedited Processing Fund (known as the FIFRA Fund) balance sheet as of September 30, 2009, and 2008, and the related statements of net cost, changes in net position, and budgetary resources for the years then ended. These financial statements are the responsibility of the U.S. Environmental Protection Agency's (EPA's) management. Our responsibility is to express an opinion on these financial statements based upon our audit.

We conducted our audit in accordance with U.S. generally accepted 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 No. 07-04, *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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 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 FIFRA Fund, as of and for the years ended September 30, 2009, and 2008, in conformity with accounting principles generally accepted in the United States of America.

## Evaluation of Internal Controls

As defined by OMB, internal control, as it relates to the financial statements, is a process, affected by the Agency's management and other personnel, 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 applicable laws, regulations, and government-wide policies** - Transactions are executed in accordance with laws governing the use of budget authority,

government-wide policies, laws identified by OMB, and other laws and regulations that could have a direct and material effect on the financial statements.

In planning and performing our audit, we considered EPA's internal control over FIFRA financial reporting by obtaining an understanding of the Agency's internal controls, determining whether internal controls have been placed in operation, assessing control risk, and performing tests of controls. We did this as a basis for designing our auditing 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. 07-04, *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 (FMFIA), such as those controls relevant to ensuring efficient operations. The objective of our audit was not to provide assurance on internal controls and, accordingly, we do not express an opinion on internal controls.

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 control deficiency, or combination of control deficiencies, that adversely affects the Agency's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected. Because of inherent limitations in any internal controls, misstatements, losses, or noncompliance may nevertheless occur and not be detected.

We did not note any instances involving operations that we consider to be a significant deficiency or noncompliance issue. However, as mentioned in the Prior Audit Coverage section of this report, we will continue to disclose a significant deficiency concerning the lack of system documentation that inhibits our ability to audit Integrated Financial Management System (IFMS) application controls until the new system is in place.

### **Comparison of EPA's FMFIA Report with Our Evaluation of Internal Controls**

OMB Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*, as amended, September 23, 2009, requires us 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 significant deficiency, or combination of significant deficiencies, that result in a more than remote likelihood that a material misstatement of the financial statements will not be prevented or detected. The Agency did not report, and our audit did not detect, any material weaknesses for Fiscal Year 2009 impacting FIFRA.

## **Tests of Compliance with Laws and Regulations**

As part of obtaining reasonable assurance about whether the Agency's financial statements are free of material misstatement, we tested compliance with those laws and regulations that could either materially affect the FIFRA financial statements, or that we considered significant to the audit. The objective of our audit, including our tests of compliance with applicable laws and regulations, was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion. We did not identify any noncompliances that would result in a material misstatement to the audited financial statements.

## **Management's Discussion and Analysis Section of the Financial Statements**

We reviewed samples of reregistration, amendment, and cancellation actions completed in Fiscal Year 2009 claimed in Registration Program (FIFRA) Performance Measure 2 in the Management's Discussion and Analysis, and found all actions sampled were supported. We also reviewed documentation for the cumulative status of reregistration actions in Performance Measure 2 and found that the reported cumulative status appears reasonable. There were no claimed Fiscal Year 2009 accomplishments for the other performance measures shown in the Management's Discussion and Analysis.

## **Prior Audit Coverage**

During previous financial-related audits, we reported the following significant deficiencies:

- We found that the Office of Pesticide Programs (OPP) was unable to provide reliable information on the accomplishments for reregistration and amendment actions under the FIFRA Program Measure 2. EPA is required to annually report on its pesticide performance measures and goals.
- We could not assess the adequacy of IFMS automated controls.

OPP took significant actions to address the significant deficiency on misclassifying reregistration and amendment actions in our Fiscal Year 2007 report. These included reviewing all reregistration and amendment actions claimed in Fiscal Year 2007 to make needed corrections, assigning a staff person to verify information put in its information system, and training staff on how to close out reregistration actions. Our test work showed a reduction in the error rate on reregistrations and amendments from 11 percent in Fiscal Year 2007 to 4 percent in Fiscal Year 2008 (*Audit of EPA's Fiscal 2008 and 2007 Financial Statements for the Pesticides Registration and Expedited Processing Fund*, Audit Report 09-1-0172, issued June 23, 2009).

OPP had an internal audit work group that reviewed Fiscal Years 2008 and 2009 product reregistration actions, and corrections were made on errors found by the work group. Our test work for Fiscal Year 2009 showed no exceptions, indicating that the corrective actions were effective. Corrective action on Recommendation 3 from the Fiscal Year 2008 report was completed before we issued that report. We conclude that the corrective actions taken by OPP were fully effective in correcting the Significant Deficiency.

EPA has taken additional steps towards correcting this open issue by replacing IFMS with a new financial system. EPA's contract with CGI Federal, Inc., is moving forward. The anticipated "go live" date for the new EPA Financial System is the first quarter of Fiscal Year 2012. Since the new system has not been implemented, a reportable condition will continue to exist concerning the lack of system documentation until the new system is implemented (*Audit of EPA's Fiscal 2009 and 2008 (Restated) Consolidated Financial Statements*, Audit Report 10-1-0029, issued November 16, 2009).

## **Noteworthy Achievements**

OPP took significant actions to address the significant deficiency on misclassification of reregistration actions in our Fiscal Year 2008 report. These actions included having an internal work group review product reregistration actions, and correcting errors found by the work group. Our test work for Fiscal Year 2009 showed no exceptions, indicating that the corrective actions were effective.

## **Agency Comments and OIG Evaluation**

The Office of the Chief Financial Officer and the Office of Prevention, Pesticides, and Toxic Substances had no comments on the draft report.



Paul C. Curtis  
Director, Financial Statement Audits  
Office of Inspector General  
U.S. Environmental Protection Agency  
March 30, 2010

**Attachment 1**

## ***Status of Recommendations and Potential Monetary Benefits***

RECOMMENDATIONS						POTENTIAL MONETARY BENEFITS (in \$000s)	
Rec. No.	Page No.	Subject	Status <sup>1</sup>	Action Official	Planned Completion Date	Claimed Amount	Agreed To Amount
No recommendations							

<sup>1</sup> O = recommendation is open with agreed-to corrective actions pending  
C = recommendation is closed with all agreed-to actions completed  
U = recommendation is undecided with resolution efforts in progress

***FYs 2009 and 2008 PESTICIDES REREGISTRATION  
and EXPEDITED PROCESSING FUND (FIFRA)  
FINANCIAL STATEMENTS***



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

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**Management's Discussion and Analysis**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The Agency's Office of Pesticide Programs (OPP) was established to administer the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) to protect public health and the environment. The law requires the Agency to balance public health and environmental concerns with the expected economic benefits derived from pesticides. The guiding principles of the pesticide program are to reduce risks from pesticides in food, the workplace, and other exposure pathways and to prevent pollution by encouraging the use of new and safer pesticides.

In accordance with FIFRA and the Federal Food, Drug, and Cosmetic Act (FFDCA), the pesticide program administers the Revolving Fund for Certification and Other Services (Tolerance Fund) and the Pesticides Reregistration and Expedited Processing Fund (FIFRA Fund). As of 1996, fees for both tolerance and reregistration are deposited to the FIFRA account, which is available to the EPA without further appropriation.

### *Tolerance Program Description*

As part of its authority to regulate pesticides, EPA is responsible for setting "tolerances." If the pesticide is being considered for use on a food or feed crop or as a food or feed additive, the applicant must petition EPA for establishment of a tolerance (or exemption from a tolerance) under authority of the FFDCA. A tolerance is the maximum legal limit of a pesticide residue on food commodities and animal feed. Tolerances are set at levels that ensure that the public is protected from health risks posed by eating foods that have been treated with pesticides in accordance with label directions.

In 1954, Congress authorized the collection of fees for the establishment of tolerances for raw agricultural commodities (Section 408 of FFDCA). Congress, however, did not authorize the collection of fees for food additive tolerances (Section 409 of FFDCA). EPA, therefore, does not collect fees for food additive tolerances. The Agency also does not collect fees for Agency-initiated actions such as the revocation of tolerances for previously canceled pesticides. Fees collected from tolerances for raw agricultural commodities were deposited to the U.S. Treasury General Fund until 1963 when Congress established the Tolerance Fund.

In 1996, pesticide reform legislation included provisions for additional fees to support reregistration activities. Passage of the Food Quality Protection Act (FQPA) of 1996 requires tolerances to be reassessed as part of the reregistration program. Effective January 1997, all fees related to tolerance activities were deposited in the FIFRA Fund. With passage of the Pesticide Registration Improvement Act (PRIA) of 2003 and the Pesticide Registration Improvement Renewal Act in 2007, no additional tolerance petition fees will be deposited to the FIFRA Fund through FY 2012.

### *Pesticide Reregistration Program Description*

As part of its authority to regulate pesticides, EPA is responsible for re-registering existing pesticides. The FIFRA legislation, requiring the registration of pesticide products, was originally passed in 1947. Since then, health and environmental standards have become more stringent and scientific analysis techniques much more precise and sophisticated. In the 1988 amendments to FIFRA (FIFRA '88), Congress mandated the accelerated reregistration of all products registered prior to November 1, 1984. The amendments established a statutory goal of completing reregistration eligibility decisions (REDs) by 1997. The legislation allows for various time extensions which can extend the deadline by three years or more. The statutory requirement for the completion of reregistration food-use (REDs) is 2006, in conjunction with the new tolerance reassessment program. For the non-food-use active ingredient REDs, the current legal deadline under PRIA for completion of reregistration is October 3, 2008.

Congress authorized the collection of two kinds of fees to supplement appropriated funds to support reregistration program: an annual maintenance fee and a one-time reregistration fee. Maintenance fees are assessed on registrants of pesticide products and were structured to collect approximately \$14 million per year. Reregistration fees are assessed on the manufacturers of the active ingredients in pesticide products and are based on the manufacturer's share of the market for the active ingredient. In fiscal years 1992 through 1999, approximately 14% of the maintenance fees collected, up to \$2 million each year, were used for the expedited processing of old chemical and amended registration applications. Fees are deposited into the FIFRA Revolving Fund. By statute, excess monies in the FIFRA Fund may be invested. Waivers and/or refunds are granted for minor use pesticides, antimicrobial pesticides, and small businesses.

In 1996, pesticide reform legislation included provisions for additional fees to support reregistration activities. Passage of the FQPA of 1996 implemented the following changes in the Pesticide Reregistration Program: reauthorized collection of maintenance fees through 2001 to complete the review of older pesticides to ensure they meet current standards (increased annual fees from \$14 million to \$16 million per year for 1998, 1999, and 2000 only) and required all tolerances (over 9,700) to be reassessed by 2006. EPA's 2002 appropriations bill extended authority to collect maintenance fees by one year for the amount of \$17 million; and the FY 2003 appropriations extended the authority to collect fees again by one year in the amount of \$21.5 million. Passage of PRIA in FY 2004 extended the authority to collect maintenance fees through FY 2008 (with annual fee amounts at \$26 million in FY 2004; \$27 million in FY 2005-2006; \$21 million in FY 2007; and \$15 million in FY 2008). Passage of the Pesticide Registration Improvement Renewal Act (commonly known as PRIA 2) on October 9, 2007 extended the authority to collect maintenance fees through FY 2012 (with annual fee amounts at \$22 million each FY). PRIA 2 includes the provision for use of maintenance fees to offset the costs of registration review beginning in FY 2008.

The reregistration process is being conducted through reviews of groupings of similar active ingredients called cases. There are five major phases of reregistration:

- ◆ Phase 1 - Listing of Active Ingredients. EPA publishes lists of active ingredients and asks registrants whether they intend to seek reregistration. (Completed in FY 1989)

- ◆ Phase 2 - Declaration of Intent and Identification of Studies. Registrants notify EPA if they intend to reregister and identify missing studies. (Completed in FY 1990)
- ◆ Phase 3 - Summarization of Studies. Registrants submit required existing studies. (Completed in FY 1991)
- ◆ Phase 4 - EPA Review and Data Call-Ins (DCIs). EPA reviews the studies, identifies and "calls-in" missing studies by issuing a DCI. A "DCI" is a request to a pesticide registrant for scientific data to assist the Agency in determining the pesticide's eligibility for reregistration. (Completed in FY 1994)
- ◆ Phase 5 - Reregistration Decisions. EPA reviews all studies and issues a Reregistration Eligibility Decision (RED) for the active ingredient(s). A "RED" is a decision by the Agency defining whether uses of a pesticide active ingredient are eligible or ineligible for reregistration. The registrant complies with the RED by submitting product specific data and new labels. EPA reregisters or cancels the product. Pesticide products are re-registered, based on a RED, when it meets all label requirements. This normally takes 14 to 20 months after issuance of the RED.

### ***Research Program Description***

EPA's pesticides and toxics research program continues to examine risks resulting from exposure to pesticides and toxic chemicals. The research is designed to support the Agency's efforts to reduce current and future risks to the environment and to humans by preventing and/or controlling the production of new chemicals and products of biotechnology that pose unreasonable risk, as well as assessing and reducing the risks of chemicals and products of biotechnology already in commerce. The research program's major goals are: (1) to provide predictive tools to prioritize testing requirements; enhance interpretation of data to improve human health and ecological risk assessments; and inform decision-making regarding high priority pesticides and toxic substances; (2) to develop probabilistic risk assessments to protect natural populations of birds, fish, other wildlife, and non-target plants; and (3) to provide the tools necessary to make decisions related to products of biotechnology.

In providing research on methods, models, and data to support decision-making regarding specific individual or classes of pesticides and toxic substances that are of high priority, the program is developing:

- Predictive biomarkers, quantitative structure activity relationships, and alternative test methods for prioritizing and screening chemicals for a number of adverse effects (e.g., neurotoxicity, reproductive toxicity) that will lead to a reduction in and more efficient use of whole animals in toxicity testing; and
- Data and protocols on the impact of waste water treatment technologies on pesticides and their products of transformation.

To support the development of probabilistic risk assessments to protect endangered populations of birds, fish, other wildlife, and non-target plants from pesticides while making sure

farmers and communities have the pest control tools they need, this program has four key research components:

- Extrapolation among wildlife species and exposure scenarios of concern;
- Population biology to improve population dynamics in spatially-explicit habitats;
- Models for assessing the relative risk of chemical and non-chemical stressors; and
- Models to define geographical regional/spatial scales for risk assessment.

Methods for characterization of population-level risks of toxic substances to aquatic life and wildlife also are being developed as part of the Agency's long-term goal of developing scientifically valid approaches for assessing spatially-explicit, population-level risks to wildlife populations and non-target plants and plant communities from pesticides, toxic chemicals and multiple stressors while advancing the development of probabilistic risk assessment.

Additionally, research to support decision-making related to products of biotechnology includes:

- Development of methods to assess the potential allergenicity of genetically engineered plants.
- Characterization of the environmental impact of genetically engineered plants and developing methods to reduce them.

### ***Enforcement and Compliance Assurance Program Description***

The Pesticide Enforcement and Compliance Assurance Program focuses on pesticide product and user compliance. These include problems relating to pesticide worker safety, certification and training of applicators, ineffective antimicrobial products, food safety, adverse effects, risks of pesticides to endangered species, pesticide containers and containment facilities, and e-commerce and misuse. The enforcement and compliance assurance program provides compliance assistance to the regulated community through its National Agriculture Compliance Assistance Center, seminars, guidance documents, brochures, and other forms of communication to ensure knowledge of and compliance with environmental laws.

EPA's grant support to states' and tribes' pesticide programs emphasizes its commitment to maintaining a strong compliance and enforcement presence. Agency Cooperative Agreement priorities for FY2008 - FY2010 include the enforcement of worker protection standards; compliance monitoring and enforcement activities related to the newly promulgated pesticide container and containment rules, and program performance reporting. Core program activities include inspections of producing establishments; dealers/distributors/retailers; e-commerce; imports and exports, and pesticide misuse. Additionally, through the Cooperative Agreement resources we support inspector training and training for state/tribal senior managers, scientists, and supervisors.

### ***Highlights and Accomplishments***

#### **Tolerance Performance Measures**

As mandated by PRIA 2, no Tolerance fees were collected and deposited to the FIFRA

Fund in FY 2009.

**Measure: Tolerance re-evaluations.**

*Results: The tolerance reassessment program was completed in FY 2007; therefore, no further tolerance reassessment decisions were needed or completed in FY 2009. At the end of FY 2007, EPA had completed 9,721 tolerance reassessment decisions, addressing 100% of the 9,721 tolerances that required reassessment.*

**Reregistration (FIFRA) Financial Perspective**

During FY 2009, the Agency's obligations charged against the FIFRA Fund for the cost of the reregistration programs and other authorized pesticide programs were \$24.6 million and 153.9 workyears. Of these amounts, OPP obligated \$24.4 million of this cost and funded the 153.9 workyears.

Appropriated funds are used in addition to FIFRA revolving funds. In FY 2009, the Enacted Operating Plan included approximately \$38.3 million in appropriated funds for reregistration program activities. The unobligated balance in the Fund at the end of FY 2009 was \$4.1 million.

The Fund has two types of receipts: fee collections and interest earned on investments. Of the \$21.8 million in FY 2009 receipts, approximately 99.9% were fee collections.

**Reregistration Program (FIFRA) Performance Measures**

The following measures support the program's strategic goals of Healthy Communities and Ecosystems as contained in the FY 2009 President's budget.

**Measure 1: Number of Reregistration Eligibility Documents (REDs) completed.**

*Results: All Reregistration Eligibility Decisions (REDs) were completed by the end of FY 2008. No REDs were completed in FY 2009. Of the 613 chemical cases (representing approximately 1,150 pesticide active ingredients), that initially were subject to reregistration, 384 cases have completed REDs. An additional 229 reregistration cases were voluntarily canceled before EPA invested significant resources in developing REDs. 613 reregistration cases ( 100%) had completed the reregistration eligibility decision making process by the end of FY 2008.*

**Measure 2: Number of products reregistered, canceled, or amended. Over 20,000 products are or eventually will be subject to product reregistration. Many products, however, contain more than one active ingredient. Since products are reassessed separately for each active ingredient, EPA will conduct approximately 38,000 product reviews.**

*Results: In FY 2009, 603 products were reregistered; 292 products were amended; 869 products were cancelled; and 5 products were suspended. Currently, a universe of 22,122*

*products is undergoing or has completed product reregistration. The status of those products at the end of FY 2009 was as follows: 3,885 products had been reregistered; 1,139 product registrations had been amended; 6,224 products were cancelled; 14 products were suspended; and 10,860 products had actions/decisions pending. The Agency's goal in FY 2010 is to complete 1,500 product reregistration actions.*

**Measure 3: Progress in Reducing the Number of Unreviewed, Required Reregistration Studies.**

*Results: EPA completed the last REDs in 2008, so all necessary studies to make reregistration eligibility decisions for all active ingredients subject to reregistration have been reviewed. The Agency is continuing efforts to more precisely categorize any remaining "unreviewed" reregistration studies.*

**Measure 4: Number and Type of DCIs Issued to Support Product Reregistration by Active Ingredient.**

*Results: Regarding Data Call-In notices (DCIs) under FIFRA section 3(c)(2)(B) to support product reregistration for pesticide active ingredients included in REDs, EPA completed the last remaining REDs and reported DCI information for those REDs in FY 2008. There is no further activity to report for FY 2009.*

**Measure 5: Future Schedule for Reregistrations.**

The last REDs were completed in FY 2008, therefore there are no remaining candidates for future decisions.

**PRINCIPAL  
FINANCIAL STATEMENTS**

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**Environmental Protection Agency  
FIFRA  
Balance Sheet  
As of September 30, 2009 and 2008  
(Dollars in Thousands)**

	<u>FY 2009</u>	<u>FY 2008</u>
<b>ASSETS</b>		
Intragovernmental		
Fund Balance With Treasury (Note 2)	\$ 7,124	\$ 2,342
Investments (3)	0	7,921
Other (Note 4)	<u>92</u>	<u>1</u>
Total Intragovernmental	\$ 7,216	\$ 10,264
General Property, Plant and Equipment (Note 5)	909	88
<b>Total Assets</b>	<b>\$ <u><u>8,125</u></u></b>	<b>\$ <u><u>10,352</u></u></b>
 <b>LIABILITIES</b>		
Intragovernmental		
Accounts Payable & Accrued Liabilities	\$ 200	\$ 135
Other (Note 6)	<u>220</u>	<u>192</u>
Total Intragovernmental	\$ 420	\$ 327
Accounts Payable & Accrued Liabilities	493	515
Payroll & Benefits Payable (Note 7)	2,733	2,171
Other (Note 6)	<u>8,190</u>	<u>10,137</u>
Total Liabilities	\$ 11,836	\$ 13,150
 <b>NET POSITION</b>		
Cumulative Results of Operations	<u>(3,711)</u>	<u>(2,798)</u>
Total Net Position	(3,711)	(2,798)
<b>Total Liabilities and Net Position</b>	<b>\$ <u><u>8,125</u></u></b>	<b>\$ <u><u>10,352</u></u></b>

**The accompanying notes are an integral part of these statements.**

**Environmental Protection Agency  
FIFRA  
Statement of Net Cost  
For the Years Ended September 30, 2009 and 2008  
(Dollars in Thousands)**

	<u>FY 2009</u>	<u>FY 2008</u>
<b>COSTS</b>		
Gross Cost (Note 10)	\$ 26,214	\$ 21,696
Expenses from Other Appropriations (Note 8)	<u>47,744</u>	<u>51,227</u>
Total Costs	\$ <u>73,958</u>	\$ <u>72,923</u>
Less:		
Earned Revenues, (Notes 9 and 10)	<u>\$ 23,716</u>	<u>\$ 20,554</u>
<b>NET COST OF OPERATIONS (Note 10)</b>	<b><u><u>\$ 50,242</u></u></b>	<b><u><u>\$ 52,369</u></u></b>

**The accompanying notes are an integral part of these statements.**

**Environmental Protection Agency  
FIFRA  
Statement of Changes in Net Position  
For the Years Ended September 30, 2009 and 2008  
(Dollars in Thousands)**

	<u>FY 2009</u>	<u>FY 2008</u>
Net Position - Beginning of Period	\$ (2,798)	\$ (3,106)
Budgetary Financing Sources:		
Nonexchange Revenue - Securities Investment	8	177
Income from Other Appropriations (Note 8)	<u>47,744</u>	<u>51,227</u>
Total Budgetary Financing Sources	\$ <u>47,752</u>	\$ <u>51,404</u>
Other Financing Sources:		
Imputed Financing Sources	<u>1,577</u>	<u>1,273</u>
Total Other Financing Sources	\$ <u>1,577</u>	\$ <u>1,273</u>
Net Cost of Operations	(50,242)	(52,369)
Net Change	(913)	308
Net Position - End of Period	<u>\$ (3,711)</u>	<u>\$ (2,798)</u>

**The accompanying notes are an integral part of these statements.**

**Environmental Protection Agency  
FIFRA  
Statement of Budgetary Resources  
For the Years Ended September 30, 2009 and 2008  
(Dollars in Thousands)**

	<u>FY 2009</u>	<u>FY 2008</u>
<b>BUDGETARY RESOURCES</b>		
Unobligated Balance, Brought Forward, October 1:	\$ 6,601	\$ 6,986
Recoveries of Prior Year Unpaid Obligations	315	985
Spending Authority from Offsetting Collections:		
Earned:		
Collected	23,713	20,730
Change in Unfilled Customer Orders:		
Advance Received	<u>(1,936)</u>	<u>1,429</u>
<b>Total Budgetary Resources</b>	<u><u>\$ 28,693</u></u>	<u><u>\$ 30,130</u></u>
<b>STATUS OF BUDGETARY RESOURCES</b>		
Obligations Incurred:		
Reimbursable	<u>\$ 24,560</u>	<u>\$ 23,529</u>
Total Obligations Incurred	24,560	23,529
Unobligated Balances:		
Apportioned	<u>4,133</u>	<u>6,601</u>
<b>Total Status of Budgetary Resources</b>	<u><u>\$ 28,693</u></u>	<u><u>\$ 30,130</u></u>
<b>CHANGE IN OBLIGATED BALANCE</b>		
Obligated Balance, Net:		
Unpaid Obligations, Brought Forward, October 1	<u>\$ 3,659</u>	<u>\$ 2,296</u>
Total Unpaid Obligated Balance, Net	3,659	2,296
Obligations Incurred, Net	24,560	23,529
Less: Gross Outlays	(24,914)	(21,181)
Less: Recoveries of Prior Year Unpaid Obligations	<u>(315)</u>	<u>(985)</u>
Total, Change in Obligated Balance	2,990	3,659
Obligated Balance, Net, End of Period:		
Unpaid Obligations	<u>2,990</u>	<u>3,659</u>
Total, Unpaid Obligated Balance, Net, End of Period	<u>\$ 2,990</u>	<u>\$ 3,659</u>
<b>NET OUTLAYS</b>		
Net Outlays:		
Gross Outlays	\$ 24,914	\$ 21,181
Less: Offsetting Collections	<u>(21,778)</u>	<u>(22,159)</u>
<b>Total, Net Outlays</b>	<u><u>\$ 3,136</u></u>	<u><u>\$ (978)</u></u>

**The accompanying notes are an integral part of these statements.**

**Environmental Protection Agency**  
**FIFRA**  
**Notes to Financial Statements**  
**(Dollars in Thousands)**

**Note 1. Summary of Significant Accounting Policies:**

**A. Basis of Presentation**

These financial statements have been prepared to report the financial position and results of operations of the Environmental Protection Agency (EPA) for the Reregistration and Expedited Processing (FIFRA) Revolving Fund as required by the Chief Financial Officers Act of 1990. The reports have been prepared from the books and records of EPA in accordance with *Financial Reporting Requirements*, Office of Management and Budget (OMB) Circular A-136 and EPA's accounting policies which are summarized in this note. These statements are therefore different from the financial reports also prepared by EPA pursuant to OMB directives that are used to monitor and control EPA's use of budgetary resources.

**B. Reporting Entity**

EPA 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 FIFRA Revolving Fund was authorized in 1988 by amendments to the Federal Insecticide, Fungicide and Rodenticide Act (FIFRA). The 1988 amendments mandated the accelerated re-registration of all products registered prior to November 1, 1984. Congress authorized the collection of maintenance fees to supplement appropriations to fund re-registration and to fund expedited processing of pesticides. Maintenance fees are assessed on registrants of pesticide products. FIFRA also includes provisions for the registration of new pesticides (funded in part from the PRIA or Pesticide Registration Fund), monitoring the distribution and use of pesticides, issuing civil or criminal penalties for violations, establishing cooperative agreements with the states, and certifying training programs for users of restricted chemicals. Appropriated funds, with the exception of partial funding of registration from Pesticide Registration Service Fees in the Pesticide Registration Fund, pay for these activities. The FIFRA Revolving Fund is accounted for under Treasury symbol number 68X4310.

FIFRA may charge some administrative costs directly to the fund and charge the remainder of the administrative costs to Agency-wide appropriations. Costs funded by Agency-wide appropriations for FYs 2009 and 2008 were \$47,744 thousand and \$51,227 thousand, respectively. These amounts are included as Income from Other Appropriations on the Statements of Changes in Net Position and as Expenses from Other Appropriations on the Statement of Net Cost.

### **C. Budgets and Budgetary Accounting**

Funding of the FIFRA Revolving Fund is provided by fees collected from industry to offset costs incurred by EPA in carrying out these programs. Each year EPA submits an apportionment request to OMB based on the anticipated collections of industry fees.

### **D. Basis of Accounting**

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. All interfund balances and transactions have been eliminated.

### **E. Revenues and Other Financing Sources**

EPA's 2002 appropriations bill extended authority to collect maintenance fees by one year in the amount of \$17 million and the FY 2003 appropriations extended the authority to collect fees again by one year in the amount of \$21.5 million. Passage of the Pesticide Registration Improvement Act (PRIA) in 2004 extended the authority to collect maintenance fees through FY 2008 (with annual fee amounts at \$26 million in FY 2004; \$27 million in FY 2005-2006; \$21 million in FY 2007; and \$15 million in FY 2008). Passage of the Pesticide Registration Improvement Renewal Act (commonly referred to as PRIA II) in 2007 extended the authority to collect maintenance fees through FY 2012 (with annual fee amounts set at \$22 million each year from 2008-2012). For FYs 2009 and 2008, the FIFRA Revolving Fund received funding from maintenance fees collected on existing registered pesticide products and from interest collected on investments in U.S. Government securities. For FYs 2009 and 2008 revenues were recognized from fee collections to the extent that expenses are incurred during the fiscal year.

### **F. Funds with the Treasury**

FIFRA deposits receipts and processes disbursements through its operating account maintained at the U.S. Department of Treasury. Cash funds in excess of immediate needs, are invested in U.S. Government securities.

### **G. General Property, Plant and Equipment**

General property, plant and equipment for FIFRA consists of software (in development). All funds (except for the Working Capital Fund) capitalize software if those investments are considered Capital Planning and Investment Control (CPIC) or CPIC Lite systems with the provisions of SFFAS No. 10, "Accounting for Internal Use Software." Once software enters the production life cycle phase, it is depreciated using the straight-line method over the specific asset's useful life ranging from 2 to 10 years.

## **H. Investments in U. S. Government Securities**

Investments in U. S. Government securities are maintained by Treasury (Bureau of Public Debt) and are reported at amortized cost net of unamortized discounts. Discounts are amortized over the term of the investments and reported as interest income. FIFRA holds 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.

## **I. Accounts Receivable and Interest Receivable**

FIFRA receivables are mainly for interest receivable on investments.

## **J. Liabilities**

Liabilities represent the amount of monies or other resources that are likely to be paid by EPA as the result of a transaction or event that has already occurred. However, no liability can be paid by EPA without an appropriation or other collection of revenue for services provided. 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. For FIFRA, liabilities are liquidated from fee receipts and interest earnings, since FIFRA receives no appropriation. Liabilities of EPA, arising from other than contracts, can be abrogated by the Government acting in its sovereign capacity.

## **K. Annual, Sick and Other 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."

## **L. Retirement Plan**

There are two primary retirement systems for Federal employees. Employees hired prior to January 1, 1984, may participate in the Civil Service Retirement System (CSRS). On January 1, 1987, 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.

***Note 2. Fund Balance with Treasury:***

	<u>FY 2009</u>	<u>FY 2008</u>
Revolving Funds: Entity Assets	\$ 7,124	\$ 2,342

***Note 3. Investments***

At the end of FY 2009, EPA did not invest at year-end and allowed all investments to mature. In FY 2008, EPA invested \$7.9 million in Government Account Series (GAS) Market Based Bills at the Bureau of Public Debt.

***Note 4. Other Assets – Advances to Working Capital Fund***

FIFRA advances funds to the EPA's Working Capital Fund to pay for computer, postage, and other administrative support services. As of September 30, 2009 and 2008, funds advanced that will be applied to future costs as incurred were \$92 thousand and one thousand, respectively.

***Note 5. General Property, Plant and Equipment***

In FY 2009, FIFRA incurred \$909 thousand in costs related to the development of information technology software associated with the "Pesticide Registration Improvement System".

**Note 6. Other Liabilities**

For FYs 2009 and 2008, the Payroll and Benefits Payable, non-Federal, are presented on a separate line of the Balance Sheet and in a separate footnote (see Note 7 below).

	<u>FY 2009</u>	<u>FY 2008</u>
<b>Other Intragovernmental Liabilities - Covered by Budgetary Resources</b>		
Employer Contributions - Payroll	\$ 220	\$ 192
<b>Total</b>	<u>\$ 220</u>	<u>\$ 192</u>
<b>Other Non-Federal Liabilities – Covered by Budgetary Resources</b>		
Advances from Non-Federal Entities	\$ 8,190	10,137
<b>Total</b>	<u>\$ 8,190</u>	<u>10,137</u>

**Note 7. Payroll and Benefits Payable, non-Federal:**

	<u>FY 2009</u>	<u>FY 2008</u>
<b>Covered by Budgetary Resources</b>		
Accrued Payroll Payable to Employees	\$ 636	\$ 526
Withholdings Payable	347	342
Thrift Savings Plan Benefits Payable	35	30
<b>Total</b>	<u>\$ 1,018</u>	<u>\$ 898</u>
<b>Not Covered by Budgetary Resources</b>		
Unfunded Annual Leave Liability	\$ 1,715	\$ 1,273

At various periods throughout FYs 2009 and 2008, employees with their associated payroll costs were transferred from the FIFRA fund to the Environmental Programs and Management (EPM) appropriation. (See graph in Note 8 below showing trend of hours charged per month to the FIFRA fund for FYs 2009 and 2008.) These employees were transferred in order to keep FIFRA's obligations and disbursements within budgetary and cash limits. When resources became available, the employees charging to FIFRA increased in order to utilize resources as much as possible. The Agency expects that the practice of transferring employees when FIFRA's resources are low, and restoring employees when funds become available, will continue throughout FY 2009 and probably beyond that period.

This process has led to variations between the year-end liabilities for FYs 2009 and 2008. The liabilities covered by budgetary resources (both intragovernmental and non-Federal) represent unpaid payroll and benefits at year-end. At the end of FY 2009, 256 employees were charging

all or part of their salary and benefits to FIFRA compared to 156 employees for the end of FY 2008. As of September 30, 2009 these liabilities were \$220 thousand and one million for employer contributions and accrued funded payroll and benefits, as compared to FY 2008's balances of \$192 thousand and \$898 thousand, respectively.

In contrast, the unfunded annual leave liability is a longer term liability than the funded liabilities. At various periods throughout FYs 2009 and 2008, approximately 189 and 229 employees, respectively, in total have been under FIFRA's accountability. During the last pay period of FY 2009, many FIFRA employees had been transferred to EPM so the liability was computed based on 190 employees charged to FIFRA during the pay period before the last pay period. Both the September 30, 2009 and 2008 liability balances for unfunded annual leave were accrued to cover the employees charged to FIFRA close to the end of the fiscal year for a total of \$1,715 thousand and \$1,711 thousand, respectively.

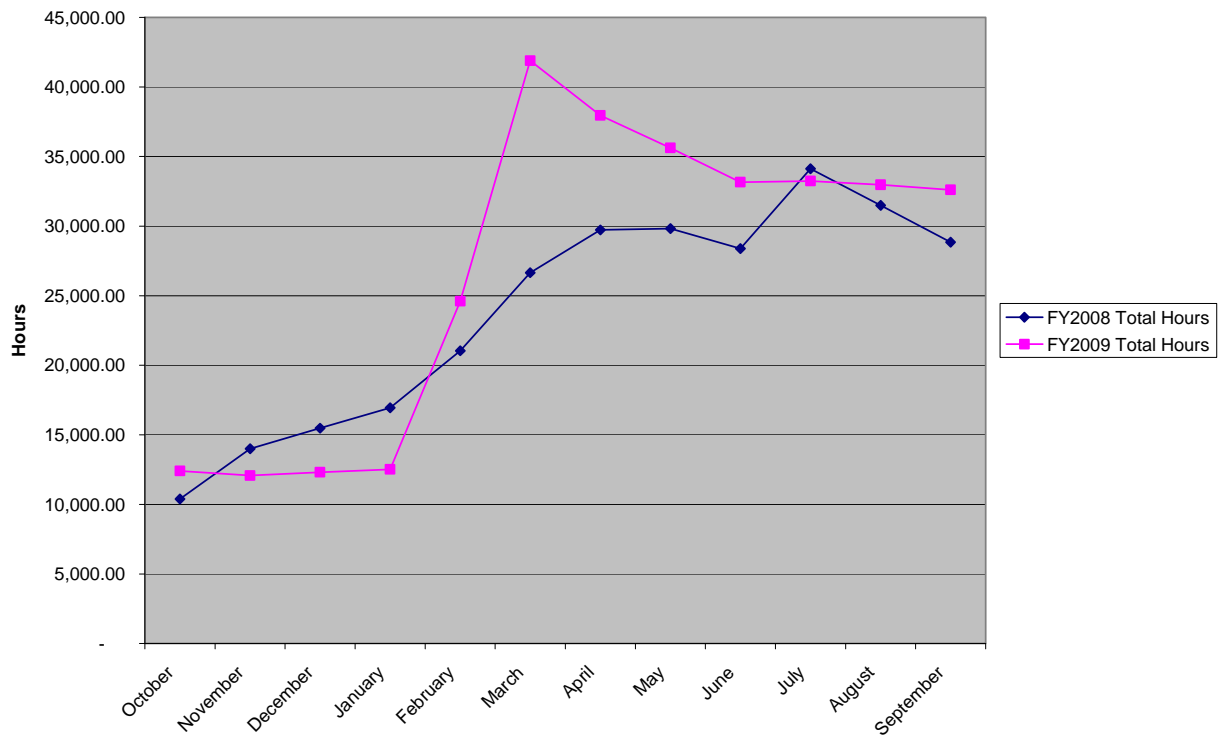
***Note 8. Income and Expenses from Other Appropriations:***

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.

During FYs 2009 and 2008, EPA had two appropriations which funded a variety of programmatic and non-programmatic activities across the Agency, subject to statutory requirements. The EPM appropriation was created to fund personnel compensation and benefits, travel, procurement, and contract activities. Transfers of employees from FIFRA to EPM at various times during these years (see Note 7 above) resulted in an increase in payroll expenses in EPM, and these costs financed by EPM are reflected as an increase in the Expenses from Other Appropriations on the Statement of Net Cost. The increased financing from EPM is reported on the Statement of Changes in Net Position as Income from Other Appropriations.

In terms of hours charged to FIFRA each month, the transfers of employees and their associated costs during FYs 2009 and 2008 are shown below. Note that a decrease in hours charged to FIFRA normally signifies an increase in EPM's payroll costs, and vice versa. In addition, Pesticide registration was separated from FIFRA starting with FY 2004 and Pesticide has its own set of financial statements.

FIFRA Employee Hours for FY 2009



EPM costs related to FIFRA are allocated based on specific EPM program codes which have been designated for Pesticide activities. As illustrated below, there is no impact on FIFRA's Statement of Net Position.

	<u>Income From Other Appropriations</u>		<u>Expenses From Other Appropriations</u>		<u>Net Effect</u>
FY 2009 \$	47,744	\$	47,744	\$	<u>0</u>
FY 2008 \$	51,227	\$	51,227	\$	<u>0</u>

**Note 9. Exchange Revenues, Statement of Net Cost**

For FYs 2009 and 2008, the exchange revenues reported on the Statement of Net Cost include both Federal and non-Federal amounts.

**Note 10. Intragovernmental Costs and Exchange Revenue**

	<u>FY 2009</u>	<u>FY 2008</u>
<b>COSTS:</b>		
Intragovernmental	\$ 6,663	\$ 6,572
With the Public	19,551	15,124
Expenses from Other Appropriations	<u>47,744</u>	<u>51,227</u>
Total Costs	\$ <u>73,958</u>	\$ <u>72,923</u>
 <b>REVENUE:</b>		
Intragovernmental	\$ -	\$ -
With the Public	<u>23,716</u>	<u>20,554</u>
Total Revenue	\$ <u>23,716</u>	\$ <u>20,554</u>
 <b>NET COST OF OPERATIONS</b>	 <b>\$ <u>50,242</u></b>	 <b>\$ <u>52,369</u></b>

Intragovernmental costs relate to the source of the goods or services not the classification of the related revenue.

**Note 11. Reconciliation of Net Cost of Operations to Budget (formerly the Statement of Financing)**

**RESOURCES USED TO FINANCE ACTIVITIES:**

Budgetary Resources Obligated		
Obligations Incurred	\$ 24,560	\$ 23,529
Less: Spending Authority from Offsetting		
Collections and Recoveries	(22,093)	(23,144)
Obligations, Net of Offsetting Collections	\$ 2,467	\$ 385
Other Resources		
Imputed Financing Sources	\$ 1,577	\$ 1,273
Income from Other Appropriations (Note 8)	47,744	51,227
Net Other Resources Used to Finance Activities	\$ 49,321	\$ 52,500
Total Resources Used To Finance Activities	\$ 51,788	\$ 52,885

**RESOURCES USED TO FINANCE ITEMS  
NOT PART OF NET COST OF OPERATIONS**

Change in Budgetary Resources Obligated for Goods	\$ (1,016)	\$ 427
Resources that Fund Prior Period Expenses	(10)	(1,032)
Resources that Finance Asset Acquisition	(822)	(88)
Total Resources Used to Finance Items Not Part of the Net Cost of Operations	\$ (1,848)	\$ (693)
Total Resources Used to Finance the Net Cost of Operations	\$ 49,940	\$ 52,192

**COMPONENTS OF 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	453	
Other	(151)	177
Total components of Net Cost of Operations that Require or Generate Resources in Future Periods	302	177
<b>Net Cost of Operations</b>	<b>\$ 50,242</b>	<b>\$ 52,369</b>

**Appendix B*****Agency Response to Draft Report***

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

OFFICE OF  
PREVENTION, PESTICIDES AND  
TOXIC SUBSTANCES

MAR 16 2010

**MEMORANDUM**

**SUBJECT:** OPP Response to Draft Audit Report: Fiscal Year 2009 and 2008 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

**FROM:** Stephen A. Owens /s/ Marylouise Uhlig for  
Assistant Administrator

Barbara Bennett /s/ Maryann Froelich for  
Chief Financial Officer

**TO:** Paul C. Curtis, Director  
Financial Statement Audits (2422T)

Thank you for the opportunity to respond to the March 5, 2010, Draft Audit Report: Fiscal Year 2009 and 2008 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund. We appreciate the Office of Inspector General's (OIG) careful evaluation of the Office of Pesticide Program's (OPP) financial statements for 2009 and 2008.

We concur with the OIG's general conclusions that our financial statements are fairly presented, free of material misstatement, and all recommendations from previous audits have been successfully addressed. Protection of human health and the environment from unreasonable adverse effects of pesticides is a responsibility we take very seriously and we welcome OIG's input on our work.

We appreciate OIG's work with OPP to improve the effectiveness of our programs, and we have no additional comments on the Audit Report. If you have any questions concerning our response you may contact Marty Monell, Deputy Director, Office of Pesticide Programs on 703-305-7090, or Maryann Petrole, Chief, Financial Management and Planning Branch, OPP on 703-308-8685.

**Appendix C*****Distribution***

Office of the Administrator  
 Chief Financial Officer  
 Agency Follow-up Official (the CFO)  
 Deputy Chief Financial Officer  
 Agency Follow-up Coordinator  
 General Counsel  
 Assistant Administrator for Prevention, Pesticides, and Toxic Substances  
 Assistant Administrator for Administration and Resources Management  
 Associate Administrator for Congressional and Intergovernmental Relations  
 Associate Administrator for Public Affairs  
 Acting Director, Office of Pesticide Programs, Office of Prevention, Pesticides, and  
 Toxic Substances  
 Deputy Director, Office of Pesticide Programs, Office of Prevention, Pesticides, and  
 Toxic Substances  
 Acting Director, Biopesticides and Pollution Prevention Division, Office of Prevention,  
 Pesticides, and Toxic Substances  
 Director, Pesticide Re-Evaluation Division, Office of Prevention, Pesticides, and  
 Toxic Substances  
 Director, Registration Division, Office of Prevention, Pesticides, and Toxic Substances  
 Director, Antimicrobials Division, Office of Prevention, Pesticides, and Toxic Substances  
 Director, Information Technology and Resources Management Division, Office of Prevention,  
 Pesticides, and Toxic Substances  
 Acting Director, Office of Human Resources, Office of Administration and Resources  
 Management  
 Acting Director, Office of Financial Management, Office of the Chief Financial Officer  
 Acting Director, Office of Financial Services, Office of the Chief Financial Officer  
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 Acting Staff Director, Payroll Management and Outreach Staff, Office of Financial Services,  
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 Staff Director, Accountability and Control Staff, Office of Financial Services, Office of the  
 Chief Financial Officer  
 Audit Follow-up Coordinator, Office of the Chief Financial Officer  
 Audit Follow-up Coordinator, Office of Prevention, Pesticides, and Toxic Substances  
 Audit Follow-up Coordinator, Office of Administration and Resources Management  
 Acting Inspector General