



At a Glance

Catalyst for Improving the Environment

Why We Did This Audit

The Pesticide Registration Improvement Act (PRIA) requires that we perform an annual audit of the Pesticide Registration Fund (known as the PRIA Fund) financial statements, and report findings and recommendations resulting from the audit.

Background

To expedite the registration of certain pesticides, Congress authorized the U.S. Environmental Protection Agency (EPA) to assess and collect pesticide registration fees. The fees collected are deposited into the PRIA Fund. The Agency is required to prepare financial statements that present financial information about the PRIA Fund.

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

To view the full report, click on the following link:
www.epa.gov/oig/reports/2007/20070530-2007-1-00071.pdf

Fiscal Year 2006 and 2005 Financial Statements for the Pesticide Registration Fund

EPA Receives Unqualified Opinion

We rendered an unqualified, or clean, opinion on EPA's Pesticide Registration Fund financial statements for fiscal years 2006 and 2005, meaning that they were fairly presented and free of material misstatement.

Internal Control Reportable Condition Noted

EPA did not timely obligate PRIA funds, totaling \$100,000, for worker protection activities.

Noncompliance With Laws and Regulations Noted

We tested compliance with those laws and regulations that could either materially affect the PRIA Fund 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. However, EPA's not recording \$100,000 in obligations for services performed during fiscal year 2006 was contrary to Title 31, U.S. Code, Section 1501.

Agency Comments and Office of Inspector General Evaluation

In a memorandum dated April 19, 2007, the Assistant Administrator for Administration and Resources Management responded to our draft report.