



At a Glance

Why We Did This Review

We performed this audit in accordance with 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.

This is one of two reports for the financial statements for the period ending September 30, 2014. 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](#).

Audit of Financial Statements for EPA's Hazardous Waste Electronic Manifest System Fund From Inception (October 5, 2012) to September 30, 2014

Financial Statements Receive an Unmodified Opinion

We rendered an unmodified opinion on the EPA's Hazardous Waste Electronic Manifest System Fund financial statements covering the period from the fund's inception on October 5, 2012, to September 30, 2014, 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 misstatement.

We did not note any matters that we consider to be material weaknesses or significant deficiencies in the fund.

We identified no significant matters involving compliance with laws and regulations that came to our attention during the course of the audit.

There are no recommendations in this report and the agency had no comments.