



OFFICE OF THE INSPECTOR GENERAL

Catalyst for Improving the Environment

Audit Report

Fiscal 2004 and 2003 Financial Statements for the Pesticides Reregistration and Expedited Processing Fund

Report No. 2005-1-00081

May 4, 2005

Abbreviations

EPA	Environmental Protection Agency
FIFRA	Federal Insecticide, Fungicide, and Rodenticide Act
FMFIA	Federal Managers' Financial Integrity Act
FQPA	Food Quality Protection Act
OMB	Office of Management and Budget



At a Glance

Catalyst for Improving the Environment

Why We Did This Review

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

Background

The 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 and Public Liaison at (202) 566-2391.

To view the full report, click on the following link:
www.epa.gov/oiq/reports/2005/20050504-2005-1-00081.pdf

Fiscal 2004 and 2003 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 2004 and 2003, meaning that they were fairly presented and free of material misstatement.

Internal Control Reportable Conditions Noted

We identified the following reportable conditions:

- We could not assess the adequacy of automated controls.
- EPA needs to improve financial statement preparation and quality control.

Compliance with Laws and Regulations

We tested compliance with those laws and regulations that could either materially affect the FIFRA 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.

What We Recommend

We recommend that the Director, Reporting and Analysis Staff, Office of the Chief Financial Officer: (a) ensure that products issued from the office, especially Financial Statements, footnotes, supplemental information, and overviews, are properly reviewed prior to release or submittal for audit; and (b) establish milestone due dates for the FIFRA 2005 financial statement audit.



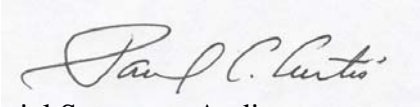
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
INSPECTOR GENERAL

May 4, 2005

MEMORANDUM

SUBJECT: Fiscal 2004 and 2003 Financial Statements for the Pesticides
Reregistration and Expedited Processing Fund
Report No. 2005-1-00081

FROM: Paul C. Curtis 
Director, Financial Statement Audits

TO: Susan B. Hazen
Acting Assistant Administrator for Prevention,
Pesticides and Toxic Substances (7101M)

Charles E. Johnson
Chief Financial Officer (2710A)

Attached is our audit report on the fiscal 2004 and 2003 financial statements for the Pesticides Reregistration and Expedited Processing Fund (FIFRA).

We discussed our findings with your staff and issued a draft report. The comments we received on the draft report are summarized in this final report. We appreciate your staff's assistance and cooperation during the conduct of this audit.

In accordance with EPA Order 2750, we are requesting that the Acting Assistant Administrator for Prevention, Pesticides and Toxic Substances, as the primary action official, provide this office with a written response to this report within 90 days of the final audit report date. For corrective actions planned but not yet completed by the response date, refer to specific milestone dates that will assist us in deciding whether to close this report in our audit tracking system.

This audit report contains findings that the Office of Inspector General (OIG) identified and corrective actions the OIG recommends. This audit represents the opinion of the OIG and the findings in this report do not necessarily represent the final Environmental Protection Agency

(EPA) position. Final determinations on matters in this audit report will be made by EPA managers in accordance with established EPA audit resolution procedures. We have no objection to the further release of this report to the public.

If you or your staff have any questions regarding this report, please contact me at (202) 566-2523, or Meg Bastin of my staff at (513) 487-2366.

Attachment

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At a Glance

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- A Fiscal 2004 and 2003 FIFRA Financial Statements**
- B Distribution**

Inspector General's Report on the Fiscal 2004 and 2003 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, 2004 and 2003, and the related statements of net cost, changes in net position, budgetary resources, and financing for the year then ended. These financial statements are the responsibility of 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 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. 01-02, *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 present fairly the assets, liabilities, net position, budgetary resources, financing activities, and reconciliation of net costs to budgetary obligations of the FIFRA fund, as of and for the years ended September 30, 2004 and 2003, in accordance with accounting principles generally accepted in the United States of America.

Throughout fiscal 2004, employees' payroll costs were transferred from the FIFRA fund to the Environmental Programs and Management appropriation. These costs were transferred in order to keep FIFRA's obligations and disbursements within budgetary and cash limits. As funds are available, employees charged their time directly to FIFRA. As funds become limited, these employees' payroll costs are transferred to the Environmental Programs and Management appropriation. At the end of fiscal 2004, about 186 Full Time Equivalents (FTEs) were charged directly to the FIFRA fund. Due to year-end unfunded payroll liabilities associated with those employees charging FIFRA, the FIFRA fund assets were not sufficient to cover the unfunded liabilities of the fund. As a result, the FIFRA fund will either have to obtain additional funding or such unfunded liabilities will have to be paid from other EPA appropriations.

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 timely and reliable preparation of the financial statements in accordance with generally accepted accounting principles; and assets are safeguarded against loss from unauthorized acquisition, use, or disposition.

Reliability of performance reporting - Transactions and other data that support reported performance measures are properly recorded, processed, and summarized to permit the preparation of performance information in accordance with criteria stated by management.

Compliance with applicable laws and regulations - Transactions are executed in accordance with laws governing the use of budget authority and other laws and regulations that could have a direct and material effect on the financial statements; and any other laws, regulations, and Government-wide policies identified by OMB.

We did not test all internal controls relevant to operating objectives as broadly defined by the Federal Managers' Financial Integrity Act (FMFIA) of 1982, 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 controls that might be reportable conditions or material weaknesses. Because of inherent limitations in any internal control structure, losses, noncompliance, or misstatements could occur and not be detected. Also, projecting our evaluation of internal controls to future periods is subject to the risk that controls may become inadequate because of changes in conditions, or the degree of compliance with such controls may deteriorate.

With respect to internal control related to performance measures presented in the Overview and Analysis (which addresses requirements for a Management Discussion and Analysis), we obtained an understanding of the design of significant internal controls relating to the existence and completeness assertions, as required by OMB Bulletin No. 01-02. Our procedures were not designed to provide assurance on internal control over reported performance measures and, accordingly, we do not express an opinion on such controls.

While we did not find evidence of material errors in the reporting under Reregistration Program Performance Measure Two, we did find indications of possible internal control weaknesses. For a number of the actions we sampled under this measure, either the documentation was not in the product jacket at the time we reviewed the files, or the date of the action differed from the date showing in the report from the Office of Pesticides Programs Information Network we were given to support the numbers of actions reported under the performance measure. While the scope of our audit did not include examination of the reasons for these deficiencies, we suggest that the Office of Pesticides Programs review their internal controls related to this measure to determine if improvements are needed.

Material Weaknesses

Material weaknesses as defined by OMB Bulletin No. 01-02 are situations where internal controls do not reduce, to a relatively low level, the risk that errors, fraud, or noncompliance in amounts material to the financial statements, including the performance measures reported for the Fund, may occur and not be detected in a timely manner by employees in the normal course of performing their assigned functions. We noted certain matters discussed below involving operations that we consider to be reportable conditions, although none are believed to be material weakness.

Reportable Conditions

OMB Bulletin No. 01-02 defines reportable conditions as matters that come to the auditor's attention that, in the auditor's judgment, should be communicated because they represent significant deficiencies in the design or operation of internal controls that could adversely affect the organization's ability to meet the objectives defined above. For fiscal 2004 we identified two reportable conditions, as follows:

- We could not assess the adequacy of the automated controls. As we have previously reported, we could not assess the adequacy of the automated internal control structure as it relates to automated input, processing, and output controls for the Integrated Financial Management System. During past financial statement audits, we attempted to evaluate controls without systems documentation, but these alternatives proved to be inefficient and impractical. We could not evaluate the reliability of these controls because existing documentation is not detailed enough to develop a sufficient test plan.
- We identified a weakness in the Agency's preparation and quality control of the Financial Statements and footnotes. The Agency did not have established milestones to provide for proper quality control over the financial statement preparation process. The draft statements we received included incomplete line items, amounts that were misclassified, inconsistencies among and within the Financial Statements and footnotes, inaccurate calculations, and material misstatements. Additionally, the Agency double booked the payroll unfunded leave liability, which would have materially misstated the financial statements if not caught by OIG auditors.

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

OMB Bulletin No. 01-02 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 audit that were not reported in the agency's FMFIA report.

For reporting under FMFIA, material weaknesses are defined differently than they are defined for financial statement audit purposes. OMB Circular A-123, *Management Accountability and Control*, defines a material weakness as a deficiency that the agency head determines to be significant enough to be reported outside the agency.

Our audit did not disclose any material weaknesses, nor were any reported by the Agency as part of the Integrity Act process.

Tests of Compliance with Laws and Regulations

As part of obtaining reasonable assurance about whether the financial statements are free from 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. However, we did not identify any non-compliances that would result in a material misstatement to the audited financial statements.

Overview Section of the Financial Statements

Our audit work related to the information presented in Management's Overview and Analysis of the Pesticides Program included comparing the overview information with information in EPA's principal financial statements to ensure that it was consistent. In comparing the overview information with information presented in EPA's principal financial statements, we did not identify material inconsistencies between the information presented in the two documents. Our audit work also included obtaining an understanding of the design of significant internal controls relating to the existence and completeness assertions of the performance measures in the Overview. Our procedures were not designed to provide assurance on internal control over reported performance measures and, accordingly, we do not express an opinion on such controls.

We reviewed supporting documentation for each of the five performance measures listed in Management's Overview and Analysis of the Pesticides Program, and did not note any discrepancies.

Prior Audit Coverage

During the fiscal 2003 audit, we reported reportable conditions concerning the accuracy of the performance measure outcomes disclosed in the overview section of the report. Also, the timing

of the issuance of performance measure reports and the fiscal year did not coincide. Further, as a result of EPA's transition to a new pesticides information system, the total number of reregistration studies accomplished through the end of the fiscal year and disclosed in the report did not agree with performance measure reports. The Office of Pesticides Programs agreed to disclose the timing of all performance measures and also agreed to disclose the decrease in number of studies received. The Agency revised the FIFRA financial statements and adequately disclosed accurate performance measure data and reasons for the decrease in reregistration studies.

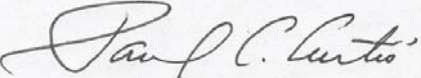
Recommendations

We recommend that the Director, Reporting and Analysis Staff, Office of the Chief Financial Officer:

1. Ensure that products issued from the office, especially products that would go outside the Agency, such as the Financial Statements (including the footnotes, supplemental information, and overview), are properly reviewed prior to release or submittal for audit.
2. Establish milestone due dates for the FIFRA 2005 financial statement audit.

Agency Comment

The Agency agreed with our findings and recommendations.



Paul C. Curtis
Director, Financial Statement Audits
Office of Inspector General
U.S. Environmental Protection Agency
February 25, 2005

***FY 2004 and 2003 FIFRA REREGISTRATION FUND
FINANCIAL
STATEMENTS***



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

Office of Financial Management

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**OVERVIEW AND ANALYSIS
OF THE PESTICIDE PROGRAM**

OVERVIEW AND ANALYSIS OF THE PESTICIDE PROGRAM

The Agency's Office of Pesticide Programs (OPP) was established pursuant to 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 for 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, no additional tolerance petition fees will be deposited to the FIFRA Fund through FY 2008.

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-foods-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 for the 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).

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

Pesticide research continues to focus on providing scientifically-valid, cost-effective methods for evaluating risks associated with pesticide use, manufacture, and release into the environment. Research efforts in FY 2004 focused on developing new and revised human health effects test methods to improve EPA's understanding of the effects of pesticides on infants and children (age-related differences and activity patterns) and other highly-exposed groups. EPA also continued efforts to develop a systematic approach for determining the cumulative risk for a given set of exposure conditions. This approach, starting with less complex paradigms (e.g., risk from aggregate exposure to a single chemical or a class of pesticides with a common mode of action) builds towards the more complex, including consideration of different temporal dimensions of exposure.

Additionally, research addressed agricultural and residential exposure and effects, with particular emphasis on children's health, including the special susceptibilities of infants and children exposed to pesticides and other toxins. Results from this work will support human and environmental risk assessments.

Enforcement and Compliance Assurance Program Description

The Pesticide Enforcement and Compliance Assurance Program focuses on pesticide product and user compliance, including problems relating to pesticide worker safety protection, ineffective antimicrobial products, food safety, adverse effects, and e-commerce. 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 pesticide worker protection standards, high risk pesticide activities including antimicrobials, pesticide misuse in urban areas, and the misapplication of structural pesticides. In FY 2004, states continued to conduct compliance monitoring inspections on core pesticide requirements.

EPA will continue its commitment to maintaining a strong compliance and enforcement presence. Agency priorities for FY 2004 and FY 2005 include enforcement for products making illegal public health claims, including unregistered and ineffective products, such as inefficacious hospital disinfectants; enforcement of worker protection standards; compliance monitoring and enforcement activities related to: 1) special action chemicals identified by the Office of Enforcement and Compliance Assurance, 2) unregistered sources of pesticidal active ingredients, and 3) illegal distribution, sale, and advertisement of pesticides and pesticidal services via the Internet.

Highlights and Accomplishments

Tolerance Performance Measures

Tolerance fees collected in FY 2004 were approximately \$0.14 million and obligations were \$0.6 million.

Measure: Tolerance re-evaluations.

Results: In FY 2004, EPA reassessed 467 tolerances and exemptions from tolerance. Of these, 87 reassessments occurred through reregistration/REDs, 119 were obtained through Tolerance Reassessment Decisions (TREDs), and 261 were from other sources. At the end of FY 2004, EPA had completed 7,093 tolerance reassessment decisions, addressing 73% of the 9,721 tolerances that require reassessment.

Reregistration (FIFRA) Financial Perspective

During FY 2004, the Agency's obligations charged against the FIFRA Fund for the cost of the reregistration programs and other authorized pesticide programs were \$24.7 million and

187.9 workyears. Of these amounts, OPP obligated \$22.8 million of this cost and funded the 187.9 workyears.

Appropriated funds are used in addition to FIFRA revolving funds. In FY 2004, approximately \$49.1 million in appropriated funds were obligated for reregistration program activities. The unobligated balance in the Fund at the end of FY 2004 was \$2.5 million.

The Fund has two types of receipts: fee collections and interest earned on investments. Of the \$26.2 million in FY 2004 receipts, approximately 99.7% 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 2004 President's budget.

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

Results: In FY 2004, OPP completed decisions for 35 pesticides including 17 REDs and 18 TREDs. Of the 612 chemical cases (representing 3,822 chemical active ingredients), that initially were subject to reregistration, 244 have completed REDs. An additional 231 reregistration cases were voluntarily canceled before EPA invested significant resources in developing REDs. A total of 475 reregistration cases (78%), therefore, had completed the reregistration eligibility decision making process by the end of FY 2004, leaving 137 cases (22%) awaiting such decisions.

Measure 2: Number of products reregistered, canceled, or amended.

Approximately 19,000 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 2004, 78 product reregistration actions¹, 35 product amendment actions, and 14 product cancellation actions were completed. Currently, a universe of approximately 10,401 products is undergoing or has completed product reregistration. The status of those products at the end of FY 2004 was as follows: 427 product registrations had been amended; 4,033 products were cancelled²; 30 products were sent for suspension; 4,141 products had

¹ Product reregistrations include federally registered products and special local needs registrations issued by states pursuant to Section 24(c) of FIFRA.

² A product cancellation is reported as a reregistration decision when a voluntary cancellation request is received, when the annual maintenance fee is not paid, or when a notice of intent to cancel due to unreasonable adverse effects is issued. In the case of a voluntary cancellation request, the process of finalizing the cancellation required by Section 6(f) of FIFRA may take about six months after receipt of the request to complete.

actions/decisions pending; and 1,770 products were reregistered. The Agency's goal in FY 2005 is to complete 450 product reregistration actions.

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

Results: EPA is making good progress in reviewing scientific studies submitted by registrants in support of pesticides undergoing reregistration. 27,369 studies have been received by the Agency through the reregistration program. Nearly 85% of these studies have been reviewed or have been found to be extraneous. Approximately 15% of all studies are awaiting review for future REDs to complete the reregistration program.

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

Results: The number and type of data requests or Data Call-In notices (DCIs) issued by EPA under FIFRA section 3(c)(2)(B) to support product reregistration for pesticide active ingredients included in FY 2004 REDs are shown in Table 1.

Table 1. Data Call-Ins Issued to Support Product Reregistration for FY 2004 REDs

Case No.	Case Name	Number of Products Covered by the RED ³	Number of Product Chemistry Studies Required ⁴	Number of Acute Toxicology Studies Required ⁵	Number of Efficacy Studies Required
2030	Benfluralin	119	31	138 (15 batches/8 products not batched)	0
0012	Carboxin	44	31	186 (2 batches/29 products not batched)	0
2125	Cycloate	9	31	6 (1 Batch)	0
3955	Dihalodialkyldantions	106	34	Antimicrobial RED-Acute toxicity batching not completed yet	AD to provide
0003	Ethoxyquin	4	31	Acute Toxicity batching not completed yet	0
0017	MCPA	170	31	Acute Toxicity batching not completed yet	0
0249	Methoxychlor (voluntary cancellation)	2	NA	NA	NA
0379	Napthalene acetic acid (NAA)	46	31	Acute Toxicity batching not completed yet	0
0183	Naptalam	1	31	6 (No Batch)	0
4069	Oleic Acid Sulfonates	1	34	6 (No Batch)	1
4074	Phenol and Salts	6	34	Antimicrobial RED-Acute toxicity batching not completed yet	5
3122	PHMB	17	34	42 (3 batches/4 products not batched)	4
3113	Pine Oils	89	34	Antimicrobial RED-Acute toxicity batching not completed yet	4
3126	Propylene/Dipropylene Glycol	14	34	Antimicrobial RED-Acute toxicity batching not completed yet	5
3128	Sabadilla Alkaloids	1	31	6 (No Batch)	0
0122	Thiram	66	31	282 (5 batches/42 products not batched)	0
2480	Zinc Pyrithione	18	34	84 (3 batches/11 products not batched)	0
	Total No. of Products	713			

³ The number of registered products containing a pesticide active ingredient can change over time. The product total that appears in the RED document (counted when the RED is signed) may be different than the number of products that EPA is tracking for product reregistration (counted later, when the RED is issued). This table reflects the final number of products associated with each RED, as they are being tracked for product reregistration.

⁴ This column shows the number of product chemistry studies that are required for each product covered by the RED.

⁵ In an effort to reduce the time, resources, and number of animals needed to fulfill acute toxicity data requirements, EPA “batches” products that can be considered similar from an acute toxicity standpoint. For example, one batch could contain five products. In this instance, if six acute toxicology studies usually were required per product, only six studies (rather than 30 studies) would be required for the entire batch. Factors considered in the sorting process include each product’s active and inert ingredients (e.g., identity, percent composition, and biological activity), type of formulation (e.g., emulsifiable concentrate, aerosol, wettable powder, granular, etc.), and labeling (e.g., signal word, use classification, precautionary labeling, etc.). The Agency does not describe batched products as “substantially similar,” because all products within a batch may not be considered chemically similar or have identical use patterns. (Note: FIFRA Section 24(c) or Special Local Need (SLN) registrations are not included in acute toxicity batchings because they are supported by a valid parent product (Section 3) registration.)

Measure 5: Future Schedule for Reregistrations.

Results: EPA is now conducting reregistration in conjunction with tolerance reassessment under FQPA. That law requires the Agency to reassess all existing tolerances over a ten year period to ensure consistency with the new safety standard, and to consider pesticides that appear to pose the greatest risk first. The organophosphate (OP) pesticides thus have been the focal point of EPA's reregistration and tolerance reassessment programs for several years (see List 1).

List 1. The Organophosphate Pesticides

Organophosphate Pesticides with Decisions Pending

Dichlorvos (DDVP)	Dimethoate	Malathion
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Organophosphate Pesticides with Individual Decisions Completed

Acephate	Dicrotophos	Methidathion	Pirimiphos methyl
Azinphos-methyl	Disulfoton	Methyl parathion	Profenofos
Bensulide	Ethion	Mevinphos	Propetamphos
Cadusafos	Ethoprop	Naled	Sulfotepp
Chlorethoxyfos	Ethyl Parathion	Oxydemeton-methyl	Temephos
Chlorpyrifos	Fenamiphos	Phorate	Terbufos
Chlorpyrifos methyl	Fenitrothion	Phosalone	Tetrachlorvinphos
Coumaphos	Fenthion	Phosmet	Tribufos (DEF)
Diazinon	Methamidophos	Phostebupirim	Trichlorfon

EPA currently is reviewing each of the OP pesticides with individual decisions pending, and expects to complete risk assessments and interim risk management decisions for these three pesticides in FY 2005.

List 2. Fiscal Year 2005 Candidates for Decisions - subject to change

FY 2005 RED, IRED, and TRED Candidate Pesticides

<u>RED Candidates</u>		
Phenylphenol and salts	Chlorosulfuron	Mancozeb
2, 4-D	Chromated arsenicals (CCA)	Maneb
2,4-DB	Coal tar creosote	Metiram
Ametryn	Dimethipin	Napropamide
Aquashade	Dimethyldithiocarbamate salts	Nitrapyrin
Azadioxabicyclo-octane	Or Ferbam (rest of case)	PCNB
Benzisothiazoline-3-one	Endothall	Pentachlorophenol
Benzoic acid	Ethofumesate	Phenmedipham
Chlorine dioxide	Fluometuron	Phytophthora palmivora
Choroneb	Inorganic chlorates	Pyrazon
	Iodine	Sodium fluoride

IRED Candidates

Dichlorvos (DDVP) Dimethoate Malathion

TRED Candidates

Amitraz	Fluazifop-p-butyl	Methyl eugenol
Boric acid group	Flumiclorac-pentyl	Nicosulfuron
Cyhexatin	Imazethebenz	Putrescent whole egg solids
Ethephon	Maleic hydrazide	Sulfuric acid monourea
		Tanol derivatives

**PRINCIPAL
FINANCIAL STATEMENTS**

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**Environmental Protection Agency
FIFRA
Balance Sheet
As of September 30, 2004 and 2003
(Dollars in Thousands)**

	FY 2004	FY 2003
ASSETS		
Intragovernmental		
Fund Balance With Treasury (Note 2)	\$ 4,881	\$ 1,797
Investments	0	(3)
Other (Note 3)	620	0
Total Intragovernmental	\$ 5,501	\$ 1,794
Accounts Receivable, Net	1	0
Total Assets	\$ 5,502	\$ 1,794
LIABILITIES		
Intragovernmental		
Accounts Payable & Accrued Liabilities	\$ 115	\$ 229
Other (Note 4)	195	153
Total Intragovernmental	\$ 310	\$ 382
Accounts Payable & Accrued Liabilities	16	15
Payroll & Benefits Payable (Note 5)	3,348	3,292
Other (Note 4)	4,348	219
Total Liabilities	\$ 8,022	\$ 3,908
NET POSITION		
Cumulative Results of Operations	(2,520)	(2,114)
Total Net Position	(2,520)	(2,114)
Total Liabilities and Net Position	\$ 5,502	\$ 1,794

The accompanying notes are an integral part of these statements.

Environmental Protection Agency
FIFRA
Statement of Net Cost
For the Years Ended September 30, 2004 and 2003
(Dollars in Thousands)

	FY 2004	FY 2003
COSTS		
Intragovernmental	\$ 6,061	\$ 7,491
With the Public	18,260	17,835
Expenses from Other Appropriations (Note 6)	40,895	41,578
Total Costs	\$ 65,216	\$ 66,904
Less:		
Earned Revenues, Federal (Note 7)	\$ 72	\$ 46
Earned Revenues, Non-Federal (Note 7)	22,145	22,792
Total Earned Revenues	\$ 22,217	\$ 22,838
NET COST OF OPERATIONS	\$ 42,999	\$ 44,066

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, 2004 and 2003
(Dollars in Thousands)**

	<u>FY 2004</u>	<u>FY 2003</u>
Net Position - Beginning of Period	\$ (2,114)	\$ (841)
Budgetary Financing Sources:		
Income from Other Appropriations (Note 6)	40,895	41,578
Total Budgetary Financing Sources	\$ 40,895	\$ 41,578
Other Financing Sources:		
Imputed Financing Sources	1,495	1,215
Other – Unfunded Annual Leave Transfer (Note 5)	203	0
Total Other Financing Sources	\$ 1,698	\$ 1,215
Net Cost of Operations	(42,999)	(44,066)
Net Position - End of Period	<u>\$ (2,520)</u>	<u>\$ (2,114)</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, 2004 and 2003
(Dollars in Thousands)

	<u>FY 2004</u>	<u>FY 2003</u>
BUDGETARY RESOURCES		
Unobligated Balances:		
Beginning of Period	\$ 890	\$ 376
Spending Authority from Offsetting Collections:		
Earned and Collected	22,220	22,838
Advance Received	<u>4,129</u>	<u>216</u>
Total Spending Authority from Collections	\$ 26,349	\$ 23,054
Recoveries of Prior Year Obligations	<u>40</u>	<u>168</u>
Total Budgetary Resources	<u>\$ 27,279</u>	<u>\$ 23,598</u>
STATUS OF BUDGETARY RESOURCES		
Obligations Incurred:		
Reimbursable	\$ 24,747	\$ 22,708
Unobligated Balances:		
Apportioned	<u>2,532</u>	<u>890</u>
Total Status of Budgetary Resources	<u>\$ 27,279</u>	<u>\$ 23,598</u>
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
Obligations Incurred, Net	\$ (1,642)	\$ (514)
Obligated Balances, Net - Beginning of Period	904	2,621
Undelivered Orders, Unpaid	(1,197)	149
Accounts Payable	<u>(1,151)</u>	<u>(1,053)</u>
Total Outlays	<u>\$ (3,086)</u>	<u>\$ 1,203</u>
Disbursements	\$ 23,263	\$ 24,258
Collections	<u>(26,349)</u>	<u>(23,055)</u>
Net Outlays	<u>\$ (3,086)</u>	<u>\$ 1,203</u>

The accompanying notes are an integral part of these statements.

Environmental Protection Agency
Statement of Financing
FIFRA
For the Years Ended September 30, 2004 and 2003
(Dollars in Thousands)

	<u>FY 2004</u>	<u>FY 2003</u>
RESOURCES USED TO FINANCE ACTIVITIES:		
Budgetary Resources Obligated		
Obligations Incurred	\$ 24,747	\$ 22,708
Less: Spending Authority from Offsetting Collections and Recoveries	(26,389)	(23,222)
Obligations, Net of Offsetting Collections	\$ (1,642)	\$ (514)
Other Resources		
Imputed Financing Sources	\$ 1,495	\$ 1,215
Income from Other Appropriations (Note 6)	40,895	41,578
Net Other Resources Used to Finance Activities	\$ 42,390	\$ 42,793
 Total Resources Used To Finance Activities	 \$ 40,748	 \$ 42,279
RESOURCES USED TO FINANCE ITEMS NOT PART OF NET COST OF OPERATIONS		
Change in Budgetary Resources Obligated for Goods	\$ 2,162	\$ 1,343
 Total Resources Used to Finance Items Not Part of the Net Cost of Operations	 \$ 2,162	 \$ 1,343
 Total Resources Used to Finance the Net Cost of Operations	 \$ 42,910	 \$ 43,622
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 (Note 5)	\$ 91	\$ 444
Total Components of Net Cost of Operations that Requires or Generates Resources in the Future	\$ 91	\$ 444
 Expenses Not Requiring Budgetary Resources	 (2)	 0
 Net Cost of Operations	 \$ 42,999	 \$ 44,066

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 "Form and Content for Agency Financial Statements," specified by the Office of Management and Budget (OMB) in Bulletin 01-09 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.

FIFRA was authorized in 1988 by amendments to the Federal Insecticide, Fungicide and Rodenticide Act. The 1988 amendments mandated the accelerated reregistration of all products registered prior to November 1, 1984. Congress authorized the collection of fees to supplement appropriations to fund re-registration and to fund expedited processing of pesticides. FIFRA also includes provisions for the registration of new pesticides, 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, however, 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 2004 and for 2003 were \$40,895 and \$41,578 thousand respectively. These amounts were included as Income from Other Appropriations on the Statements of Changes in Net Position and Financing and as Expenses from Other Appropriations on the Statement of Net Cost for FYS 2004 and 2003.

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

For FYS 2004 and 2003, FIFRA received funding from fees collected for registration, re-registration and from interest collected on investments in U.S. Government securities. However, after September 30, 2002 the Agency no longer has the authority to collect Reregistration Maintenance Fees. For FYS 2004 and 2003 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. Investments in U. S. Government Securities

Investments in U. S. Government securities are maintained by Treasury 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.

H. Accounts Receivable and Interest Receivable

FIFRA receivables are mainly for interest receivable on investments.

I. 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.

J. Annual, Sick and Other Leave

Annual, sick and other leave is expensed as taken during the fiscal year. Annual and other 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 "Other Liabilities, non-Federal."

K. Retirement Plan

EPA's employees participate in either the Civil Service Retirement System (CSRS) or the Federal Employees Retirement System (FERS). The Agency makes contributions to the retirement plans equal to 8.51% and 10.7% of base pay to CSRS and FERS, respectively.

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, were allowed to either join FERS and Social Security or remain in CSRS. A primary feature of FERS is that it offers a savings plan to EPA employees which automatically contributes 1 percent of pay and matches any employee contribution up to an additional 4 percent of pay. For most employees hired after December 31, 1983, EPA also contributes the employer's matching share for Social Security.

With the issuance of "Accounting for Liabilities of the Federal Government" (SFFAS-5), accounting and reporting standards were established for liabilities relating to the Federal employee benefit programs (Retirement, Health Benefits and Life Insurance). SFFAS-5 requires employing agencies to recognize the cost of pensions and other retirement benefits during their employees' active years of service. SFFAS-5 requires that the Office of Personnel Management, as administrator of the CSRS, the FERS, the Federal Employees Health Benefits Program, and the Federal Employees Group Life Insurance Program, provide EPA with the 'cost factors' to compute EPA's liability for each program.

Note 2. Fund Balances with Treasury:

		FY 2004	FY 2003
Revolving Funds:	Entity Assets	<u>\$ 4,881</u>	<u>\$ 1,797</u>
	Non-Entity Assets	<u>\$ 0</u>	<u>\$ 0</u>

Note 3. 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, 2004 and 2003, funds advanced that will be applied to future costs as incurred were \$620,000 and \$0, respectively.

Note 4. Other Liabilities:

For FY 2004, the Payroll and Benefits Payable, non-Federal, are now presented on a separate line of the Balance Sheet and in a separate footnote (see Note 4 below).

	<u>FY 2004</u>	<u>FY 2003</u>
Other Intragovernmental Liabilities - Covered by Budgetary Resources		
Employer Contributions - Payroll	<u>\$ 195</u>	<u>\$ 153</u>
Total	<u>\$ 195</u>	<u>\$ 153</u>
Other Non-Federal Liabilities - Covered by Budgetary Resources		
Advances to non-Federal Entities	<u>\$ 4,348</u>	<u>\$ 219</u>

Note 5. Payroll and Benefits Payable, non-Federal:

	<u>FY 2004</u>	<u>FY 2003</u>
Covered by Budgetary Resources		
Accrued Payroll Payable to Employees	\$ 540	\$ 457
Withholdings Payable	413	333
Thrift Savings Plan Benefits Payable	<u>28</u>	<u>\$ 23</u>
Total	<u>\$ 981</u>	<u>\$ 813</u>

	<u>FY 2004</u>	<u>FY 2003</u>
Not Covered by Budgetary Resources		
Unfunded Annual Leave Liability – Beginning of the Year	\$ 2,479	\$ 2,035
Amounts Transferred to PRIA (a)	(203)	0
Unfunded Annual Leave Expense (b)	<u>91</u>	<u>\$ 444</u>
Unfunded Annual Leave Liability – End of the Year	<u>\$ 2,367</u>	<u>\$ 2,479</u>

- (a) In FY 2004, certain employees were transferred to the new PRIA fund, the unfunded leave liability associated with those employees was approximately \$203 thousand.
- (b) The unfunded annual leave expenses for FYs 2004 and 2003 were \$91 thousand and \$444 thousand respectively. Such amounts represent the costs associated with the change in unfunded leave balances of FIFRA employees as of 9/30/2004 and 9/30/2003. These amounts were also reported in the Statement of Financing under the section “Components Requiring or Generating Resources in Future Periods”.

At various periods throughout FYS 2004 and 2003, employees with their associated payroll costs were transferred from the FIFRA fund to the Environmental Programs and Management (EPM) appropriation. (See graph in Note 5 below showing trend of hours charged per month to the FIFRA fund for FYS 2004 and 2003.) 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 2004 and probably beyond that period.

This process has led to variations between the year-end liabilities of FYS 2004 and 2003. The liabilities covered by budgetary resources (both intragovernmental and non-Federal) represent unpaid payroll and benefits at year-end. At the end of FY 2004, about 321 employees were charging to FIFRA. As of September 30, 2004, these liabilities were \$195 thousand and \$981 thousand for employer contributions and accrued funded payroll and benefits, as compared to FY 2003's balances of \$153 thousand and \$813 thousand respectively.

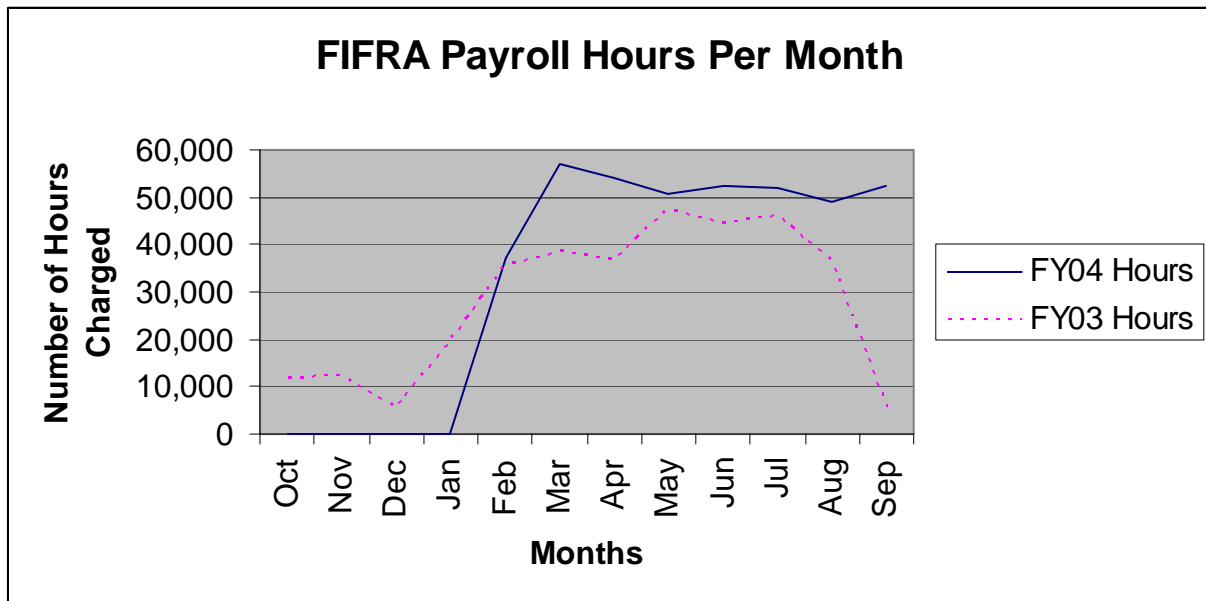
In contrast, the unfunded annual leave liability is a longer term liability than the funded liabilities. At various periods throughout FYS 2004 and 2003, approximately 187 employees in total have been under FIFRA’s accountability. Therefore both the September 30, 2004 and 2003 liability balances for unfunded annual leave were accrued to cover these 187 employees for a total of \$2,367 thousand and \$2,479 thousand, respectively.

Note 6. 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 2004 and 2003, 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 4 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 2004 and 2003 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, the PRIA fund was separated from FIFRA starting with FY 2004 and has its own set of financial statements.



All of the expenses from EPM were distributed among EPA’s two Reporting Entities: Superfund and All Other (includes FIFRA). This distribution is calculated using a combination of specific identification of expenses to Reporting Entities, and a weighted average that distributes expenses proportionately to total programmatic expenses. As illustrated below, this estimate does not impact the FIFRA’s Net Position.

	<u>Income from Other Appropriations</u>	<u>Expenses from Other Appropriations</u>	<u>Net Effect</u>
FY 2004	<u>\$ 40,895</u>	<u>\$ 40,895</u>	<u>\$ 0</u>
FY 2003	<u>\$ 41,578</u>	<u>\$ 41,578</u>	<u>\$ 0</u>

Note 7. Exchange Revenues, Statement of Net Cost

For FY 2004, the exchange revenues reported on the Statement of Net Cost are separated into Federal and non-Federal portions.

Distribution

Office of the Administrator
Associate Assistant Administrator for Prevention, Pesticides and Toxic Substances
Acting Assistant Administrator, Office of Prevention, Pesticides and Toxic Substances
Agency Followup Official (the CFO)
Deputy Chief Financial Officer
General Counsel
Agency Followup Coordinator
Director, Office of Pesticides Programs
Deputy Director, Office of Pesticides Programs
Director, Biopesticides and Pollution Prevention Division
Director, Special Review and Reregistration Division
Director, Registration Division
Director, Antimicrobials Division
Director, Office of Financial Management
Director, Information Resources and Services Division
Director, Office of Financial Services
Director, Reporting and Analysis Staff
Director, Financial Policy and Planning Staff
Audit Followup Coordinator, Office of Prevention, Pesticides and Toxic Substances
Audit Followup Coordinator, Office of the Chief Financial Officer
Associate Administrator for Congressional and Intergovernmental Relations
Associate Administrator for Public Affairs
Inspector General