U.S. GOVERNMENT ACCOUNTABILITY OFFICE

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Comptroller General
of the United States

Accessible Version

April 30, 2025

The Honorable Lee Zeldin
Administrator of the Environmental Protection Agency
U.S. Environmental Protection Agency
1200 Pennsylvania Ave, NW
Washington, D.C. 20460

Priority Open Recommendations: Environmental Protection Agency

Dear Administrator Zeldin:

Congratulations on your appointment. The purpose of this letter is to call your personal attention to four areas based on GAO's past work and nine open priority recommendations, which are enclosed.[1] Additionally, there are 73 other GAO open recommendations that we will continue to work with your staff to address.

We are highlighting the following areas that warrant timely and focused action. Specifically:

Ensuring cybersecurity at EPA. Federal agencies face a growing number of threats to their information technology systems and data. To protect against these threats, federal law and policies establish that agencies should adopt a risk-based approach to cybersecurity by effectively identifying, prioritizing, and managing cyber risks. The Environmental Protection Agency (EPA) has updated its cybersecurity risk management strategy but has not yet implemented GAO's recommendation that it establish a process for conducting an organization-wide cybersecurity risk assessment. Without such a process, EPA risks not identifying emerging trends that could impact its operations and hamper its ability to prioritize risk mitigation investments, thus leaving the agency vulnerable to an increasing number of cyber threats.

In August 2024, EPA's Office of Inspector General found that the agency lacked fully documented, implemented, and compliant IT procedures. Without such procedures, EPA cannot ensure its information security program is protecting EPA systems or that its data adheres to nationally recognized standards.

EPA is also responsible for leading, coordinating, and supporting activities to reduce cybersecurity risk in the water sector, which includes approximately 170,000 drinking water and wastewater systems. In August 2024, we made recommendations to EPA to help it target its

[1]GAO considers a recommendation to be a priority if when implemented, it may significantly improve government operations, for example, by realizing large dollar savings; eliminating mismanagement, fraud, and abuse; or making progress toward addressing a high-risk or duplication issue.

efforts and more effectively address cybersecurity risk.[2] For example, we recommended that EPA evaluate its legal authorities and identify and request any new ones that would be needed to carry out its duties as a sector risk management agency. This would better position the agency to close any gaps and could help ensure the water sector is better prepared for any future cyberattacks.

Protecting the nation's water quality. Over the past 50 years, the quality of our nation's waters and drinking water has improved. However, threats to water quality and safety remain and GAO has recommended additional actions that EPA should take to address these threats. For example, an interagency working group composed of EPA, the National Oceanic and Atmospheric Administration, and other agencies, established under the Harmful Algal Bloom and Hypoxia Research and Control Act of 1998, as amended, helps address water quality.[3] Harmful algal blooms—overgrowths of algae in water bodies—can produce toxins and can contribute to hypoxia (low oxygen conditions) that can harm humans and animals. GAO recommended that EPA should define and document what a national harmful algal bloom and hypoxia program would entail. Doing so could further federal efforts to manage risks posed by harmful algal blooms and hypoxia.

Improving the nation's air quality. According to EPA's most recent report on air quality trends, approximately 140 million people lived in counties where one or more air quality standards were exceeded in 2023.[4] Under the Clean Air Act, EPA sets air quality standards at levels intended to protect public health, including the health of susceptible and vulnerable populations.[5] EPA officials told GAO that the agency had made investments in air quality monitoring. However, EPA has not developed and made public an air quality monitoring modernization plan in response to GAO's recommendations. Doing so would help EPA better position the national ambient air quality monitoring system to provide critical information for managing air quality and protecting public health.

The nation's air quality has also been negatively affected by some of the worst wildfire seasons on record, creating unhealthy smoke that has affected tens of millions of Americans. EPA has partnered with other agencies to provide information and tools to help communities prepare for and respond to wildfire smoke events and is developing a wildland fire strategy. However, as GAO has recommended, EPA needs to take additional action to ensure its strategy fully aligns with leading collaboration practices, such as establishing goals for actions to help communities prepare for and respond to wildfire smoke events. Doing so would allow EPA to more effectively target its resources to the highest priorities.

Transforming EPA's process for assessing and managing chemical risks. Chemicals in commerce (existing chemicals) and those that have yet to enter commerce (new chemicals) may pose risks to human health and the environment. Offices and programs across EPA work to assess and manage those risks in a scientifically sound and timely manner. We added this

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[2]GAO, *Critical Infrastructure Protection: EPA Urgently Needs a Strategy to Address Cybersecurity Risks to Water and Wastewater Systems*, GAO-24-106744 (Washington, D.C.: Aug. 1, 2024).

[3]Pub. L. No. 105-383, tit. VI, 112 Stat. 3411, 3447 (codified as amended at 33 U.S.C. §§ 4001-4010).

[4]"Air Quality Trends," Air Quality – National Summary. EPA, last updated January 8, 2025, www.epa.gov/air-trends/air-quality-national-summary.

[5]42 U.S.C. § 7409.

issue to the High-Risk List in 2009 because EPA had not developed sufficient risk information to limit exposure to many chemicals that may pose substantial health risks. Since then, EPA's approach to assessing and managing chemicals has changed significantly. For example, EPA was given greater responsibility for regulating existing and new chemicals when the Toxic Substances Control Act (TSCA) was amended in 2016, partly in response to concerns about the pace of the agency's work under the law.[6]

Additionally, EPA's Integrated Risk Information System program's approach to meeting user needs for chemical assessments has changed considerably as EPA improved its program. Topics such as the assessment of per- and polyfluoroalkyl substances (PFAS) have been prominent in the program's recent efforts, as well as across EPA.[7]

To make additional progress in this high-risk area, attention to resources (budgetary and staffing), strategic planning, and monitoring is needed. EPA's leadership has demonstrated a strong commitment to implementing its TSCA responsibilities, including seeking resources to address outstanding program needs. Specifically, its budget request to implement TSCA increased annually from fiscal year 2023 through fiscal year 2025. EPA's fiscal year 2025 budget request noted that these additional resources are essential for EPA to complete existing chemical risk evaluations within the statutory time frame and to modernize IT systems that support the TSCA program.

Attention to strategic planning and monitoring progress is also needed. For example, as of February 2025, three recommendations to EPA's Office of Chemical Safety and Pollution Prevention related to assessing and managing chemical risks remain open. They include developing a process and timeline to fully align its workforce planning efforts for implementing TSCA chemical review responsibilities with workforce planning principles. Addressing these capacity issues could help EPA more effectively manage chemicals posing risks to human health and the environment.

Please see Enclosure 1 for additional details about the status and actions needed to fully implement all nine open priority recommendations out of the 82 total recommendations to EPA that remain open. This includes priority recommendations on addressing data and risk communication issues related to drinking water and wastewater infrastructure.

We also provide in Enclosure 2 information on EPA's recommendation implementation rate and implemented, closed, and new priority recommendations since our May 2024 letter to Administrator Regan; EPA-specific information in the consolidated financial statements of the U.S. government; and relevant management challenges from our high-risk list that apply to EPA. In response to legislation enacted in December 2022, this enclosure also includes information on additional congressional oversight actions that can help agencies implement priority recommendations and address any underlying issues relating to such implementation.

Copies of this letter are being sent to the appropriate congressional committees. The letter will also be available on the GAO website at Priority Recommendations | U.S. GAO. We also plan to

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[6]Frank R. Lautenberg Chemical Safety for the 21st Century Act, Pub. L. No. 114-182, 130 Stat. 448 (2016); H.R. Rep. No. 114-176, at 12-13 (2015).

[7]PFAS are a group of thousands of chemicals used in a wide range of consumer and other products that can persist in the environment and cause adverse health effects.

send a separate letter specifically focused on open recommendations and key issues related to information technology. This letter will be sent to your Chief Information Officer.

If you have any questions or would like to discuss any of the issues outlined in this letter, please do not hesitate to contact me or Mark Gaffigan, Managing Director, Natural Resources and Environment, at gaffiganm@gao.gov. Contact points for our offices of Congressional Relations and Public Affairs may be found on the last page of this letter. Our teams will continue to coordinate with your staff on addressing these priority recommendations and the remaining 73 open recommendations to EPA. I appreciate EPA's continued commitment and thank you for your personal attention to these important issues.

Sincerely,

//SIGNED//

Gene L. Dodaro

Comptroller General

of the United States

Enclosures – 2

Enclosure 1

Priority Open Recommendations to the Environmental Protection Agency

Ensuring Cybersecurity at EPA

Cybersecurity: Agencies Need to Fully Establish Risk Management Programs and Address Challenges. GAO-19-384. Washington, D.C.: July 25, 2019

Year Recommendation Made: 2019

Recommendation: The Administrator of EPA should establish a process for conducting an organization-wide cybersecurity risk assessment.

Actions Needed: EPA neither agreed nor disagreed with our recommendation. However, EPA updated its cybersecurity risk management strategy, which calls for the agency to develop an organization-wide perspective on cybersecurity risks. As of December 2024, EPA stated that it was continuing to plan for an organization-wide cybersecurity risk assessment and plans to issue the assessment by August of 2025. EPA officials added that they were in the process of updating an internal procedure to address ongoing risk assessment activities. Until EPA establishes a process for conducting an organization-wide cybersecurity risk assessment, it may be missing opportunities to identify trends in cybersecurity risks, target systemic risks to the agency and its systems, and prioritize investments in risk mitigation activities.

High-Risk Area: Ensuring the Cybersecurity of the Nation

Director: Marisol Cruz Cain, Information Technology and Cybersecurity

Contact Information: cruzcainm@gao.gov

Protecting the Nation's Water Quality

Clean Water Act: Changes Needed If Key EPA Program Is to Help Fulfill the Nation's Water Quality Goals. GAO-14-80. Washington, D.C.: December 5, 2013

Year Recommendation Made: 2014

Recommendation: To enhance the likelihood that Total Maximum Daily Loads (TMDL) support the nation's waters' attainment of water quality standards and to strengthen water quality management, the Administrator of the EPA should develop and issue new regulations requiring that TMDLs include additional elements—and consider requiring the elements that are now optional—specifically, elements reflecting key features identified by the National Research Council as necessary for attaining water quality standards, such as comprehensive identification of impairment and plans to monitor water bodies to verify that water quality is improving.

Actions Needed: EPA agreed with the findings that supported our recommendation but did not agree to take the recommended action. In June 2020, EPA officials told us they considered the recommendation implemented based on the actions the agency took to carry out a new vision for the TMDL program. We agree that EPA's actions can help the agency and states improve the TMDL program, but believe those actions are insufficient because they do not carry the force of regulations. In July 2020, EPA officials told us they did not believe the agency could

issue the recommended regulations under its current authority. The officials also stated that EPA had no plans to develop TMDL regulations to address our recommendation. As of December 2024, EPA officials told us that the agency had not changed its position.

We continue to believe that EPA has the authority to issue the regulations we recommended, so long as it follows all applicable procedural and substantive requirements. We also believe that the problems of nonpoint source pollution, which is a major contributor to pollution in our nation's waters, require stronger action, such as issuing new regulations. To fully implement our recommendation, EPA needs to develop TMDL regulations that include additional elements, such as comprehensive identification of impairment and plans to monitor water bodies to verify that water quality is improving. Doing so will better ensure that TMDLs help water bodies attain water quality standards.

Director: J. Alfredo Gómez, Natural Resources and Environment

Contact Information: gomezj@gao.gov

Water Quality: Agencies Should Take More Actions to Manage Risks from Harmful Algal Blooms and Hypoxia. GAO-22-104449. Washington, D.C.: June 15, 2022

Year Recommendations Made: 2022

Recommendations:

(1) The Administrator of EPA and the Administrator of the National Oceanic and Atmospheric Administration (NOAA), in collaboration with the members of the working group, should document and define what a national harmful algal bloom (HAB) and hypoxia program would entail, including identifying the program's resource needs.

(2) The Administrator of EPA and the Administrator of NOAA, in collaboration with the members of the working group, should develop a national goal for the group focused on efforts to prevent HABs and hypoxia.

Actions Needed: EPA agreed with our recommendations. Regarding the first recommendation, EPA officials told us that as of December 2024, the agency, NOAA, and other members of the interagency HAB and hypoxia working group were working to define what a national program would entail. This included identifying the program's goals, objectives, milestones, and resource needs. The officials said the agency plans to include information about the national program's structure and resource needs in the forthcoming national assessment of HABs and hypoxia. However, officials did not expect this assessment to be published until summer of 2025 at the earliest. Defining and documenting what a national HAB and hypoxia program entails would better position EPA and NOAA—as working group co-chairs—to enhance federal efforts to manage the risks of HABs and hypoxia.

Regarding the second recommendation, in December 2024, EPA officials said that working group members were taking actions to develop a national goal focused on efforts to prevent HABs and hypoxia. The national goal will subsequently be incorporated into the forthcoming HAB and hypoxia national assessment, which has been delayed until summer of 2025 at the earliest, according to EPA officials. By developing and incorporating this goal into the national assessment, the working group could help increase federal attention on prevention actions to reduce the risks that HABs and hypoxia pose to tribal, state, and local communities.

Director: J. Alfredo Gómez, Natural Resources and Environment

Contact Information: gomezj@gao.gov

Improving the Nation's Air Quality

Air Pollution: Opportunities to Better Sustain and Modernize the National Air Quality Monitoring System. GAO-21-38. Washington, D.C.: November 12, 2020

Year Recommendation Made: 2021

Recommendation: The Assistant Administrator of EPA's Office of Air and Radiation, in consultation with state and local agencies and other relevant federal agencies, should develop and make public an air quality monitoring modernization plan to better meet the additional information needs of air quality managers, researchers, and the public. Such a plan could address ongoing challenges in modernizing the national ambient air quality monitoring system by considering leading practices, including establishing priorities and roles, assessing risks to success, identifying the resources needed to achieve goals, and measuring and evaluating progress.

Actions Needed: EPA agreed with our recommendation. EPA also stated that to ensure success, the agency needed to engage stakeholders from tribal, state, and local air monitoring agencies. As of December 2024, EPA officials said that the agency was actively engaging with tribal, state, and local air agencies and drafting an air quality monitoring modernization plan. Officials also stated that EPA was using funding from the American Rescue Plan Act of 2021 and Inflation Reduction Act of 2022 to make investments in air quality monitoring to help address the information needs we identified in our report. By continuing to take actions to fully implement our recommendation—including finalizing and making public its air quality modernization plan—EPA will better ensure it can protect public health as future air quality issues emerge.

Director: J. Alfredo Gómez, Natural Resources and Environment

Contact Information: gomezj@gao.gov

Wildfire Smoke: Opportunities to Strengthen Federal Efforts to Manage Growing Risks. GAO-23-104723. Washington, D.C.: March 13, 2023

Year Recommendation Made: 2023

Recommendation: The Administrator of EPA should develop and document a coordinated approach for EPA's actions to help communities prepare for and respond to the air quality and public health risks of wildfire smoke. The approach should align with leading practices for collaboration, including establishing goals, identifying and leveraging resources, and clarifying key stakeholder roles and responsibilities.

Actions Needed: EPA agreed with this recommendation. According to EPA officials, as of December 2024, the agency had identified several internal organizational structures for managing its wildfire work and identified goals to facilitate a more coordinated and strategic approach to addressing wildfire smoke issues. EPA officials also stated that the agency planned to initiate a team to develop an EPA-wide Wildland Fire Strategy, with a goal of having a

draft document completed in the summer of 2025. Also, in November 2023, EPA took steps to clarify key roles and responsibilities with its partners by signing a memorandum of understanding regarding wildland fire and air quality coordination with the U.S. Department of Agriculture, the Department of the Interior, and the Centers for Disease Control and Prevention.

To fully implement our recommendation, EPA should ensure that its planned strategy documents an internally coordinated approach to guide its actions that aligns with leading practices for collaboration. Such practices include establishing common goals across the agency and monitoring progress toward these goals; identifying and leveraging funding and staffing resources; and clarifying roles and responsibilities, including by working with its tribal, federal, state, and local partners to do so. Fully implementing our recommendation will allow EPA to more effectively target limited resources to the highest priorities.

Director: J. Alfredo Gómez, Natural Resources and Environment

Contact Information: gomezj@gao.gov

Addressing Data and Risk Communication Issues Related to Drinking Water and Wastewater Infrastructure

Drinking Water: Unreliable State Data Limit EPA's Ability to Target Enforcement Priorities and Communicate Water Systems' Performance. GAO-11-381. Washington, D.C.: June 17, 2011

Year Recommendation Made: 2011

Recommendation: To improve EPA's ability to oversee the states' implementation of the Safe Drinking Water Act (SDWA) and provide Congress and the public with more complete and accurate information on compliance, the Administrator of EPA should resume data verification audits to routinely evaluate the quality of selected drinking water data on health-based and monitoring violations that the states provide to EPA. These audits should also evaluate the quality of data on the enforcement actions that states and other primacy agencies have taken to correct violations.

Actions Needed: EPA partially agreed with our recommendation. In March 2022, EPA told us it was not planning to resume data verification audits due to budgetary constraints. Instead, EPA said it was taking other actions to improve its ability to oversee the quality of drinking water data that states provide to EPA. For example, the agency said it was evaluating data quality with a three-pronged approach using electronic reporting through the Compliance Monitoring Data Portal, automated data quality assurance tools, and state file reviews.

Further, as of December 2024, EPA continues to work on modernizing its online system for tracking violations of drinking water regulations. EPA officials told us the agency continues to make progress toward its scheduled goal of transitioning states to the new system, called the Drinking Water State-Federal-Tribal Information Exchange System (DW-SFTIES), by early 2026. EPA also plans to engage with states in early 2026 to establish data quality goals for monitoring violations and other information.

Nonetheless, more information is needed regarding the extent to which EPA's efforts will result in more accurate and complete data on water systems' compliance with SDWA. For example, EPA needs additional information to assess the extent to which DW-SFTIES will improve the agency's ability to oversee states' implementation of SDWA. EPA also needs additional

information on the extent to which DW-SFTIES will help EPA provide Congress and the public with complete and more accurate SDWA compliance information. We will continue to monitor EPA's efforts to oversee the quality of state-reported data. Improved data reporting will allow EPA to determine the location and extent of violations more completely and accurately, which would improve the effectiveness of the agency's oversight. More reliable data would also help EPA target its compliance and enforcement resources more effectively.

Director: J. Alfredo Gómez, Natural Resources and Environment

Contact Information: gomezj@gao.gov

Drinking Water: Additional Data and Statistical Analysis May Enhance EPA's Oversight of the Lead and Copper Rule. GAO-17-424. Washington, D.C.: September 1, 2017

Year Recommendation Made: 2017

Recommendation: The Assistant Administrator for Water of EPA's Office of Water and the Assistant Administrator of EPA's Office of Enforcement and Compliance Assurance should develop a statistical analysis that incorporates multiple factors—including those currently in the Safe Drinking Water Information System (SDWIS) Fed Reporting Services System database and others such as the presence of lead pipes and the use of corrosion control—to identify water systems that might pose a higher likelihood for violating the Lead and Copper Rule once complete violations data are obtained, such as through SDWIS Prime.

Actions Needed: EPA agreed with our recommendation. In May 2024, EPA finalized revisions to the Consumer Confidence Report Rule that require states and others with primary enforcement authority to annually report drinking water compliance monitoring data to EPA, beginning in 2027.[8] EPA reported in December 2024 that it intends to use the compliance monitoring data from states for several efforts. For example, EPA plans to employ statistical techniques and predictive analytics to develop statistical analyses that incorporate multiple factors to identify water systems that might pose a higher likelihood of violating EPA's Lead and Copper Rule.

EPA also identified several other metrics that it is using to track compliance with the Lead and Copper Rule. These metrics include tracking all health-based Lead and Copper Rule violations in the last four quarters of data and identifying trends and characteristics in water systems with multiple years of reported action level exceedances. The metrics also include identifying water systems that have previously reported lead samples hovering below the current action level exceedance. Additionally, EPA said it will soon receive data from states on their water systems' initial service line inventories. These data were due to EPA by March 30, 2025, and are anticipated to further support EPA's efforts to identify at-risk water systems.

As noted above, the finalized rule, data sources, and metrics are good steps toward developing the statistical analysis we recommended. We will continue to monitor EPA's efforts to analyze the data elements it has identified. Fully implementing our recommendation should position EPA to identify water systems that might pose a higher likelihood of violating the Lead and Copper Rule and better target its oversight.

[8]89 Fed. Reg. 45980 (May 24, 2024).

Director: J. Alfredo Gómez, Natural Resources and Environment

Contact Information: gomezj@gao.gov

Drinking Water: EPA Could Use Available Data to Better Identify Neighborhoods at Risk of Lead Exposure. GAO-21-78. Washington, D.C.: December 18, 2020

Year Recommendation Made: 2021

Recommendation: EPA's Assistant Administrator for Water should develop a strategic plan that meets the Water Infrastructure Improvements for the Nation (WIIN) Act requirement for providing targeted outreach, education, technical assistance, and risk communication to populations affected by the concentration of lead in public water systems, and that is fully consistent with leading practices for strategic plans.[9]

Actions Needed: EPA disagreed with our recommendation. EPA maintained that the Lead and Copper Rule Improvements rule—finalized in October 2024—was responsive to our recommendation.[10] However, the proposed rule does not constitute a strategic plan and does not include all of the elements required by the WIIN Act for the strategic plan. Specifically, the WIIN Act requires EPA to develop a strategic plan that specifies how EPA, states with primacy, and owners and operators of public water systems will provide targeted outreach, education, and technical assistance. It also requires risk communication to populations affected by the concentration of lead in public water systems—including dissemination of information to households where there are certain exceedances of the lead action level.

As of December 2024, EPA maintained that its agency-wide Strategy to Reduce Lead Exposures and Disparities was its guiding strategy for targeted outreach, education, technical assistance, and risk communication to populations affected by concentrations of lead in public water systems. The strategy includes goals of identifying and reducing community exposures to lead sources and discusses strategies for improving public outreach and education. It also states that EPA will use science-based approaches to identify communities with high lead exposure potential and will engage in outreach to those communities to provide education and communicate lead risks.

While the Strategy to Reduce Lead Exposures and Disparities discusses public outreach and education, it does not meet all of the WIIN Act requirements for the strategic plan. For example, the Strategy is limited to EPA actions, including collaboration with other federal agencies, but does not include actions by states with primacy or owners and operators of public water systems, as required. In addition, the Strategy does not discuss the required dissemination of information when there are certain exceedances of the lead action level. Moreover, the Strategy is not fully consistent with leading practices for strategic plans. We maintain that implementing our recommendation will give EPA greater assurance that it has effectively planned for how to communicate to the public the risks of lead in drinking water.

Director: J. Alfredo Gómez, Natural Resources and Environment

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[9]Pub. L. No. 114-322, § 2106(a)(6), 130 Stat. 1628, 1724 (2016) (*codified at* 42 U.S.C. § 300g-3(c)(5)(A)).

[10]89 Fed. Reg. 86418 (Oct. 30, 2024).

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Enclosure 2

Key Information About the Status of GAO Recommendations and Improving Agency Operations

Environmental Protection Agency's Recommendation Implementation Rate

In November 2024, we reported that, on a government-wide basis, 70 percent of our recommendations made 4 years ago were implemented.[11] The Environmental Protection Agency's (EPA) recommendation implementation rate was 78 percent. As of April 2025, EPA had 82 open recommendations.

Implemented, Closed, and New Priority Recommendations

Our May 2024 letter to Administrator Regan identified 12 open priority recommendations.[12] Since then, three recommendations were implemented, no recommendations were closed as no longer valid, and no new priority recommendations were added.

Implemented recommendations:

- **Improving the nation's water quality.** In December 2024, EPA provided documentation that EPA and the Interagency Working Group on the Harmful Algal Bloom and Hypoxia Research and Control Act had developed an interagency framework for expanding monitoring and forecasting of freshwater harmful algal blooms. These actions addressed two priority recommendations—one related to monitoring and one related to forecasting—from our June 2022 report.[13] This interagency framework will better position EPA and working group members to obtain the information needed to manage risks from harmful algal bloom events.

- **Managing climate risks.** In December 2024, EPA's water technical assistance program provided information on its efforts to build a network of climate-focused technical assistance providers. More specifically, EPA officials said that its water technical assistance program put processes in place to receive and respond to requests from water stakeholders to help them build climate resilience into their planning efforts. As of December 2024, EPA officials noted that the agency plans to continue its outreach and education efforts to support water stakeholders in using EPA's and other federal tools and climate data in their planning. These actions are a positive step toward building an evolving network of experts who can provide technical assistance to water and wastewater systems to address climate-related infrastructure challenges. This

[11]GAO, *Performance and Accountability Report: Fiscal Year 2024,* GAO-25-900570 (Washington, D.C.: Nov. 15, 2024).

[12]GAO, *Open Priority Recommendations: Environmental Protection* Agency, GAO-24-107310 (Washington, D.C.: May 21, 2024).

[13]GAO, *Water Quality: Agencies Should Take More Actions to Manage Risks from Harmful Algal Blooms and Hypoxia*, GAO-22-104449 (Washington, D.C.: June 15, 2022).

assistance will also help water and wastewater systems incorporate climate resilience into their planning, consistent with the intent of our recommendation in our 2020 report.[14]

Financial Statement Audit

As the auditor of the consolidated financial statements of the U.S. government, I have noticed that EPA had two open material weaknesses in its internal control over financial reporting as of September 30, 2024, related to recording funds and accruals for the Clean School Bus rebates program. These weaknesses, as well as related auditor recommendations, are important issues, and I encourage you to address them.

High-Risk List

In February 2025, we issued our biennial update to our High-Risk List.[15] This list identifies government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement. It also identifies the need for transformation to address economy, efficiency, or effectiveness challenges. As mentioned in the letter, one of our high-risk areas—transforming EPA's process for assessing and managing chemical risks—centers directly on EPA. Another high-risk area—limiting the federal government's fiscal exposure by better managing climate change risks—is shared among multiple agencies, including EPA.

Several other government-wide, high-risk areas also have direct implications for EPA and its operations, such as the ensuring the cybersecurity of the nation high risk area, where there is one priority recommendation. The other areas include (1) improving the management of IT acquisitions and operations, (2) improving strategic human capital management, (3) managing federal real property, and (4) improving the government-wide personnel security clearance process.

In addition to EPA's high-risk areas, we urge your continued attention to the other government-wide, high-risk issues as they relate to EPA. Progress on high-risk issues has been possible through the concerted actions and efforts of Congress, the Office of Management and Budget, and the leadership and staff in agencies—including within EPA. In March 2022, we issued a report on key practices to successfully address high-risk areas, which can be a helpful resource as your agency continues to make progress to address high-risk issues.[16]

Congress's Role on GAO Recommendations

We also recognize the key role Congress plays in providing oversight and maintaining focus on our recommendations to ensure they are implemented and produce their desired results. Legislation enacted in December 2022 includes a provision for GAO to identify any additional

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[14]GAO, *Water Infrastructure: Technical Assistance and Climate Resilience Planning Could Help Utilities Prepare for Potential Climate Change Impacts*, GAO-20-24 (Washington, D.C.: Jan. 16, 2020).

[15]GAO, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, GAO-25-107743 (Washington, D.C.: Feb. 25, 2025).

[16]GAO, *High-Risk Series: Key Practices to Successfully Address High-Risk Areas and Remove Them from the List*, GAO-22-105184 (Washington, D.C.: Mar. 3, 2022).

congressional oversight actions that can help agencies implement priority recommendations and address any underlying issues relating to such implementation.[17]

Congress can use various strategies to address our recommendations, such as incorporating them into legislation. Congress can also use its budget, appropriations, and oversight processes to incentivize executive branch agencies to act on our recommendations and monitor their progress. For example, Congress can hold hearings focused on EPA's progress in implementing GAO's priority recommendations, withhold funds when appropriate, or take other actions to provide incentives for agencies to act. Moreover, Congress can follow up during the appropriations process and request periodic updates.

Congress also plays a key role in addressing any underlying issues related to the implementation of these recommendations. For example, Congress can pass legislation providing an agency explicit authority to implement a recommendation or requiring an agency to take certain actions to implement a recommendation.

[17]James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, § 7211(a)(2), 136 Stat. 2395, 3668 (2022); H.R. Rep. No. 117-389 (2022) (accompanying Legislative Branch Appropriations Act, H.R. 8237, 117th Cong. (2022)).