



**U.S. Chemical Safety and
Hazard Investigation Board**

**Performance and
Accountability Report**

Fiscal Year 2020

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Additional copies of this document may be downloaded from the CSB’s website www.csb.gov

MESSAGE FROM THE CHAIRMAN AND CEO

As an independent, nonregulatory agency, the U.S. Chemical Safety and Hazard Investigation Board's (CSB) mission is to drive chemical safety change through independent investigations to protect people and the environment. To that end, CSB conducts comprehensive, root cause investigations of serious chemical incidents, which are often preventable with robust safety management systems. The agency makes recommendations to prevent similar incidents from occurring. CSB investigations have identified gaps in regulatory safeguards, industry standards and guidance, workforce training and operations, emergency response, and community planning that exacerbated the consequences of incidents and contributed to loss of life and property.

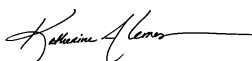
The information provided in this Performance and Accountability Report (PAR) offers fiscal and programmatic accountability to the American people regarding our stewardship of the funds that have been entrusted to us for fulfillment of our mission in Fiscal Year (FY) 2020. The results also summarize our success in achieving CSB performance goals for FY 2020. The PAR is organized in three sections:

- 1. Management Discussion and Analysis.** Provides an overview of the agency's performance and financial results. It summarizes the CSB's mission, organization, goals, accomplishments, financial condition, and legal compliance.
- 2. Performance Report.** Presents the CSB's strategic goals and objectives. In addition, it provides the FY 2020 performance targets and results.
- 3. Financial Report.** Presents the CSB's financial statements and notes for the years ended September 30, 2020, and 2019. It includes the independent auditor's report with an Unmodified Opinion, the highest level of assurance that the CSB's financial statements are presented, in all material respects, in accordance with applicable financial reporting requirements.

The Federal Manager's Financial Integrity Act (FMFIA) requires the CSB to annually evaluate its management controls and identify any material weaknesses. This requirement covers all the CSB's programs and administrative functions. As the CSB works to serve the American people, we must administer our programs as efficiently, economically, and responsibly. The CSB relies on a system of management controls to provide reasonable assurance that our financial activities comply with all applicable laws, and safeguards resources as well as properly accounts for expenditures.

Based on both internal and external evaluations, and knowledge gained from daily operations, I can certify with reasonable assurance that the CSB is in compliance with the provisions of the FMFIA.

Katherine A. Lemos, Ph. D



Chairman and CEO
November 12, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Overview

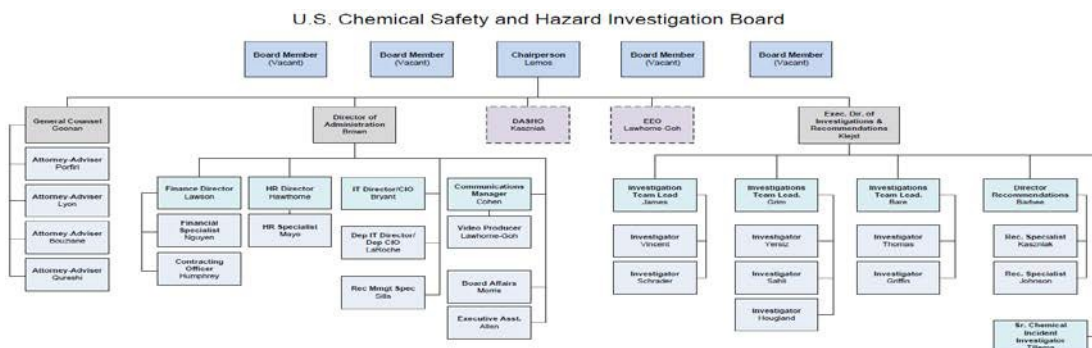
The U.S. Chemical Safety and Hazard Investigation Board (CSB) is an independent Federal agency charged with investigating industrial chemical incidents and hazards. CSB investigations examine all aspects of chemical incidents, including the probable cause or causes such as equipment failures, inadequacies in safety management systems, and safety culture. The Board makes safety recommendations to government agencies, facility management, industry organizations, and labor groups. The following is a concise overview of the CSB. For detailed information visit our website at www.csb.gov.

Mission and Organizational Structure

This report addresses accomplishments in the third year of *CSB's 2017-2021 Strategic Plan*. The mission of the CSB is to drive chemical safety change through independent investigations to protect people and the environment. Our vision is a nation safe from chemical disasters.

The CSB began operations in fiscal year (FY) 1998. The CSB is headquartered in Washington, DC, has a field office in Denver, Colorado, and employees working remotely in Houston, Texas, and other locations. The CSB is governed by its Board, which consists of one presidentially appointed Chairman (who also serves as a Board Member) and four presidentially appointed Board Members. All nominations to the Board are subject to Senate confirmation; each member serves a five-year fixed term. As of September 30, 2020, there is one appointed Chairman and a professional staff of 33. There are currently four Board Member vacancies.

The following is the organizational chart, which was in effect September 30, 2020.



30 September 2020

Performance Goals, Objectives, and Results

The strategic goals outlined in the agency’s strategic plan are as follows:

- **Goal 1:** Prevent recurrence of significant chemical incidents through independent investigations.
- **Goal 2:** Advocate safety and achieve change through recommendations, outreach, and education.
- **Goal 3:** Create and maintain an engaged, high-performing workforce.

Overview of CSB Accomplishments

Goal 1: Prevent recurrence of significant chemical incidents through independent investigations.

Goal 1 focuses on the core mission of the agency by ensuring that we deploy and complete incident investigations, and that we issue recommendations with broad preventive impact. In FY 2020, the CSB completed one investigation and while there were no recommendations issued in FY 2020, the CSB made significant progress on 16 open investigations. The incident investigation report issued in FY 2020 includes:

- **Pressure Vessel Explosion (Philippi, WV): On June 2017**, two pressure vessel explosions occurred at the Midland Resource Recovery (MRR) facility in Philippi, West Virginia. Two workers were fatally injured, and another was severely injured during the first incident, which occurred on May 24, 2017. While the CSB was investigating that explosion, the MRR facility experienced a second explosion on June 20, 2017. The second explosion fatally injured a contractor employed to perform investigation and mitigation work at the facility following the original incident.

In addition to completing the Pressure Vessel Explosion investigation, the CSB deployed to six new incidents and continued work on several ongoing investigations, including:

New Deployments

- **Aghorn Energy Fatal Chemical Release (Odessa, TX):** On October 26, 2019, a release of hydrogen sulfide led to the deaths of one worker and one member of the public. **The CSB released an investigative factual update in July 2020.**
- **TPC Group Chemical Fire and Explosion (Port Neches, TX):** On November 27, 2019, an explosion and fire occurred at a chemical plant in Port Neches, Texas.
- **Watson Grinding Massive Explosion and Fire (Houston, TX):** On January 24, 2020, a massive explosion fatally injured two workers at a machining, grinding, lapping, and thermal spray coatings services company. The explosion caused extensive damage to nearby homes and businesses.
- **Wendland 1H Well Fatal Explosion (Burlason County, TX):** On January 29, 2020, a gas well explosion fatally injured three contract workers on an onshore drilling operation.
- **Bio-Lab Chemical Fire Following Hurricane Laura (Westlake, LA):** On August 27, 2020, a fire occurred at a chemical facility following landfall of Hurricane Laura. The fire led to a call for residents to shelter-in-place.
- **Bio Lab Chemical Decomposition (Conyers, GA):** On Monday September 14, 2020, a thermal decomposition event occurred at the Bio-Lab facility in Conyers, GA. The company is a manufacturer of pool and spa treatment products. The company reported the thermal decomposition of product that contained chlorine. No injuries were reported however Interstate Highway 20 was closed temporarily due to smoke produced from the event.
- **Evergreen Packaging Mill (Canton, NC):** On Monday September 21, 2020, a fire event occurred at the Evergreen Packaging Mill in Canton, NC. During a scheduled maintenance event, a fire occurred during a repair to a process unit. Two contractors were fatally injured as a result of the incident.

Ongoing Investigations

- **Evergreen Packaging Mill (Canton, NC)**
On Monday September 21, 2020, a fire event occurred at the Evergreen Packaging Mill in Canton, NC. During a scheduled maintenance event, a fire occurred during a repair to a process unit. Two contractors were fatally injured as a result of the incident.
The investigation team is documenting and collecting perishable evidence, obtaining process-related documentation, and interviewing key personnel.
- **Bio-Lab, Inc. (Conyers, GA)**
On Monday September 14, 2020, a thermal decomposition event occurred at the Bio-Lab facility in Conyers, GA. The company is a manufacturer of pool and spa treatment products. The company reported the thermal decomposition of product that contained chlorine. No injuries were reported however Interstate Highway 20 was closed temporarily due to smoke produced from the event. **The investigation team is documenting and collecting perishable evidence, obtaining process-related documentation, and interviewing key personnel.**

- Bio-Lab, Inc. (Westlake, LA)**
 On Thursday August 27, 2020, a fire occurred at Bio-Lab’s Lake Charles facility in Westlake, LA. The company is a manufacturer of pool and spa treatment products. The company reported the release of chlorine gas as a result of the fire. There were no injuries reported but there was significant damage to the facility. **The investigation team is documenting and collecting perishable evidence, obtaining process-related documentation, and interviewing key personnel.**
- Wendland 1H Well (Burleson County, TX)**
 On January 29, 2020, a blowout and fire occurred at the Daniel H. Wendland 1H natural gas well in Burleson County, Texas that was operated by Chesapeake Energy. Three workers were fatally injured, and one worker was seriously injured. **The investigation team is reviewing evidence and interviewing key personnel.**
- Watson Manufacturing and Grinding (Houston, TX)**
 On January 24, 2020, an explosion and fire event occurred at the Watson Manufacturing and Grinding Company in Houston, TX. The incident resulted in the fatal injury to two employees, one employee was seriously injured, and significant damage to commercial and residential property in the surrounding area. The Watson Company’s operation included the powder coating of metal equipment primarily for the oil and mining industries. The powder coating process utilized propylene that was stored on-site in a bulk storage tank. **The investigation team is preparing a factual update on the incident.**
- TPC Group (Port Neches, TX)**
 The TPC Group facility in Port Neches, Texas experienced a release of hydrocarbons on November 27, 2019 that resulted in a fire event and multiple explosions. The release occurred in the South Unit of the facility used in the production of 1,3-butadiene which is used primarily as a monomer in the production of a wide range of polymers and copolymers. The incident resulted in multiple injuries and property damage to both the facility and the surrounding area. **The investigation team is interviewing key personnel and specialists, reviewing evidence, and is working on the final investigation report.**

Aghorn Operating Inc. (Odessa, TX)

On October 26, 2019, Aghorn Operating Inc. in Odessa, Texas experienced a loss of containment at a pump station that resulted in the release of process water containing Hydrogen Sulfide. One worker and one member of the public were fatally injured as a result of the release. The CSB released a factual update on this incident on July 27, 2020.

The investigation team is developing the final investigation report.

- Philadelphia Energy Solutions (Philadelphia, Pennsylvania)**
 On June 21, 2019, a major process loss of containment resulted in a fire and several explosions at the Philadelphia Energy Solutions (PES) Refining Complex in Philadelphia, Pennsylvania. The incident occurred in the PES hydrofluoric acid alkylation unit. The unit was significantly damaged from the fire and multiple explosions. **The final investigation report is complete and awaiting Board action.**
- AB Specialty Silicones (Waukegan, IL)**
 On May 3, 2019, an explosion and fire event occurred during production of a silicon hydride emulsion at the AB Specialty Silicones facility in Waukegan, Illinois. The incident resulted in fatal injuries to four employees and the injury of at least one other employee. The explosion severely damaged the production facility and impacted neighboring facilities. **The investigation team is developing the final investigation report.**

- **KMCO (Crosby, TX)**
 On April 2, 2019, an explosion and fire occurred at the KMCO facility in Crosby, Texas. KMCO is a producer of specialty chemical products. The incident resulted in the fatal injury of one employee, two employees were seriously injured, and over 25 workers (employees and contractors) were injured. Travel restrictions delayed completing the metallurgical examination of the failed y-strainer in March. The metallurgical report was completed in September 2020. **The investigation team is developing the final investigation report.**
- **Intercontinental Terminals Company (Deer Park, TX)**
 On March 17, 2019, a large fire erupted at the Intercontinental Terminals Company, LLC (ITC) bulk liquid storage terminal located in Deer Park, Texas. The fire originated in the vicinity of Tank 80-8, an 80,000-barrel above-ground atmospheric storage tank. The tank contained naphtha, a flammable liquid typically used as a feedstock or blend stock for production of gasoline. ITC was unable to isolate or stop the release of naphtha from the tank and the fire continued to burn, intensify and progressively involve additional storage tanks at the facility. High levels of volatile organic compounds were present for approximately 13 weeks after the incident which delayed access to the incident location. The incident did not result in any injuries to either ITC personnel or emergency responders. The local community was impacted by the incident resulting in a shelter in place order and the closure of schools and businesses. **The investigation team is developing the final investigation report.**
- **Kuraray American EVAL (Pasadena, TX)**
 On Saturday, May 19, 2018, an ethylene release and fire injured 23 workers at the Kuraray America Inc. (“Kuraray”) ethylene and vinyl alcohol copolymer plant (“EVAL Plant”) in Pasadena, Texas. At the time of the incident, 266 employees and contract workers were on site. During the incident, 2,347 pounds of ethylene were released in less than three minutes. The incident occurred during the startup of a chemical reactor system following a turnaround. A turnaround is a scheduled shutdown period when planned inspection, testing, and preventive maintenance, as well as corrective maintenance such as modifications, replacements, or repairs is performed. High-pressure conditions developed inside the reactor, activating the reactor’s emergency pressure-relief system and discharging ethylene vapor into the atmosphere toward an area where many contractors were working. These workers were performing a variety of tasks that were not essential to the startup of the reactor including hot work. **The final investigation report is in the final stage of review.**
- **Husky Energy Refinery (Superior, WI)**
 On April 26, 2018, an explosion and subsequent fire occurred at the Husky Superior Refinery in Superior, Wisconsin. The explosion occurred while workers were shutting down the Fluid Catalytic Cracking (FCC) Unit for periodic maintenance and inspection. Twenty Husky employees and contract workers were injured, and a large portion of the town of Superior, Wisconsin was evacuated. **The investigation team is developing the final investigation report.**
- **Didion Milling (Cambria, WI)**
 On May 31, 2017, several explosions occurred at the Didion Milling facility in Cambria, Wisconsin. Didion performs corn milling at the Cambria facility. The dry corn milling process is a dust-producing operation and corn dust is known to be explosive under the right circumstances. Five employees were fatally injured, 14 workers injured, and there was significant damage to the facility as a result of this incident. **This investigation is on hold due to the lack of available investigative staff.**

- Loy-Lange Box Company (St. Louis, MO)**
 On April 3, 2017, a steam condensate (hot water) storage tank catastrophically failed at the Loy-Lange Box Company in St. Louis, Missouri. The force of the steam explosion ejected the storage tank from the Loy-Lange facility, traveled approximately 500 feet went through the roof of the Faultless Healthcare Linen facility. One Loy-Lange employee and 2 Faultless Healthcare Linen employees were fatally injured. One Loy-Lange employee was seriously injured and there was significant damage to both facilities. **The investigation team is developing the final investigation report.**
- Sunoco Logistics Partners (Nederland, TX)**
 On August 12, 2016, a flash fire occurred during a welding operation (hot work) on a pipe manifold at Sunoco Logistics Partners terminal facility in Nederland, Texas. Seven contractors were injured as a result of this event. **The investigation team is reviewing evidence and related documents.**

Goal 2: Advocate safety and achieve change through recommendations, outreach, and education.

In FY 2020, the CSB closed 8 recommendations, as well as advancing 7 recommendations from 7 completed recommendations. The recommendation implemented by the Center for Chemical Process Safety (CCPS) would be of interest. On August 31, 2017, fires erupted at the Arkema Chemical Plant in Crosby, Texas, as a result of heavy rain from Hurricane Harvey. Plant equipment flooded and failed, causing chemicals stored at the facility to decompose and burn, releasing fumes and smoke into the air. Twenty-one people sought medical attention from reported exposures to the fumes. More than 200 residents living near the facility were evacuated and could not return home for a week. The CSB’s investigation found a significant lack of industry guidance on planning for flooding or other severe weather events and called on the CCPS to produce such guidance so that incidents like the one at the Arkema plant can be prevented. In 2020, the CCPS released that guidance, titled “Assessment of and Planning for Natural Hazards,” which provides an updated approach for assessing natural hazards, the means to address the hazards, and emergency planning information. The CSB issued a safety alert and video safety message to broadly communicate the CCPS guidance and outline specific procedures to assure safe restarts following a severe weather event. For example, facilities are urged to follow established startup procedures and checklists as well as to recognize that “human performance may be compromised due to crisis conditions.” This guidance, and the CSB’s outreach to promote it, is a prime example of how the CSB and its recommendations have a national life-saving impact across the industry.

Throughout FY 2020, the CSB targeted its outreach to advance strategic safety topics described in the agency’s *Drivers of Critical Chemical Safety Change Program*. This program identifies the most critical chemical safety improvements needed to protect both people and the environment. The CSB staff uses this program to target outreach opportunities and ensure that the agency’s limited resources are optimized to address the most critical chemical hazards facing the nation. Board Members and staff advocate for these key issues at events across the country. Currently, the CSB has identified five drivers of critical chemical safety change: 1) Combustible Dust Safety; 2) Process Safety Management for the 21st Century, 3) Emergency Planning and Response, 4) Preventive Maintenance, and 5) Safe Hot Work Practices.

Also, the CSB developed and released several advocacy documents including a guidance document entitled “CSB Best Practice Guidance for Corporate Boards of Directors and Executives in the Offshore Oil and Gas Industry for Major Accident Prevention,” which was released in April 2020. In May 2020, The CSB also published a document highlighting positive safety changes resulting from an investigation into a fatal explosion at an Airgas facility in Pascagoula, Florida, entitled “Implementation of a Safety Management System is Key to a Safer Chemical Industry.” In addition to reaching and achieving its safety and outreach goals in FY 2020; the CSB has also collaborated with other Federal agencies and safety organizations to advance shared safety goals. In August 2020, the CSB participated in the nationwide Safe + Sound Week, partnering with OSHA, the National Institute for Occupational Safety and Health (NIOSH), the National Safety Council, the American Society of Safety Professionals and the American Industrial Hygiene Association to raise awareness and understanding of the value of safety and health programs in the workplace.

Furthermore, in FY 2020, the CSB released several safety video products to view and download, free of charge, on its website and on YouTube. The video products released in FY 2020 include: **two full-length safety videos** detailing the findings from a fatal incident at an onshore drilling operation in Oklahoma; and a fatal incident at a paper mill in Louisiana. The CSB also **released three computer-generated animations** in early FY 2020. These included animations of the massive fires and explosion at a refinery in Superior, Wisconsin, a large explosion at a refinery in the highly populated City of Philadelphia. Additionally, the CSB released the updated animation of the BP Texas City incident to mark the **15-year anniversary** of the tragic explosion and fire that killed 15 workers and injured 170 others. In FY 2021 the CSB will release a new training module focused on the 2005 explosion and fire in Texas City, TX, that fatally injured 15 people. Since 2005 the CSB has produced **65 online animated videos** which are available on YouTube, with nearly 26 million total views and more than **100,000 subscribers**.

Goal 3: Create and maintain an engaged, high-performing workforce.

Goal 3 emphasizes organizational excellence. In FY 2020 CSB continued its recruiting efforts to fill multiple vacancies for the agency’s mission critical position, Chemical Incident Investigator. Industry trends drive a need for the CSB to strengthen our capacity to analyze increasingly complex engineering processes and human interactions with these processes and deploy to incidents in new industries and with emerging technologies. In FY 2020 the CSB hired two investigation supervisors and four chemical incident investigators. The CSB is actively recruiting to fill six additional chemical incident investigator positions. Moreover, the CSB filled critical non-Investigator positions in FY 2020 which includes, the Chairman, the Director of Financial Operations, and an Executive Assistant.

In FY 2020, the CSB also worked to improve operational excellence for maintaining electronic records. The CSB uses two systems for records management. The CSB uses one system primarily for electronic document and records management database, and the other system for temporary document and records storage and editing, data entry, and file sharing. In order to maximize efficiencies and increase security, the CSB worked with a contractor to integrate the systems and maximize their functionality. The CSB made significant progress on this project in FY 2020 and expects to complete this project in FY 2021.

Analysis of Financial Statements

The CSB’s financial statements have been prepared to report the financial position and operational results pursuant to the requirements of the Accountability of Tax Dollars Act of 2002. The principal financial statements include the Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources. The following chart summarizes the CSB’s budget and net outlays since FY 2015.

**CSB’s Budget and Net Outlays
(Dollars in Thousands)**

Fiscal Year	Budget¹	Net Outlays²
2020	\$ 12,000	\$10,517
2019	12,000	9,933
2018	11,000	10,554
2017	11,000	10,683
2016	11,000	10,182
2015	11,000	11,139

Allmond & Company, LLC, an Independent Public Accounting firm, audited the CSB’s FY consolidated financial statements included in this report and issued an Unmodified Opinion, the highest level of assurance, which states the financial statements present fairly, in all material respects, the financial position of the CSB as of September 30, 2020, and 2019, and its net costs, changes in net positions, and budgetary resources for the years then ended, in conformity with accounting principles generally accepted in the United States. This achievement demonstrates both CSB’s continued dedication to sound financial management and the reliability of the financial data upon which the CSB bases our critical decisions.

Limitations of the Financial Statements

The principal financial statements have been prepared to report the financial position and results of operations of the entity, pursuant to the requirements of 31 U.S.C. 3515 (b).

While the statements have been prepared from the books and records of the entity in accordance with generally accepted accounting principles (GAAP) for Federal entities and the formats prescribed by Office of Management and Budget (OMB), the statements are in addition to the financial reports used to monitor and control budgetary resources, which are prepared from the same books and records.

¹Budget is the annual budget authority to enter obligations for salaries and expenses. The amount shown excludes a no-year Emergency Fund, which was provided to be a funding mechanism for investigation cost fluctuations. As of September 30, 2020, the Emergency Fund had not been used and had a balance of \$844,000

² Net outlays are gross outlays (total disbursements made during the year) that are reduced by offsetting collections and increased by distributed offsetting receipts. Net outlays may be for payment of obligations incurred the same year or in prior years. As a result, the net outlay amounts may exceed the budget authority for a fiscal year.

The statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity.

Systems, Controls, and Legal Compliance

The CSB is cognizant of the importance of establishing and maintaining adequate controls for the programs and administrative functions for which it is responsible. As mentioned, the CSB is developing, implementing, evaluating, and modifying controls to provide reasonable assurance that the CSB has adequate accountability of resources. In addition, given the small size of our agency, the CSB determined it to be more cost effective to obtain accounting, travel support, and personnel services from outside Federal agencies that provide additional levels of control.

Based on internal and external evaluations, and knowledge gained from daily operations, our controls provide reasonable assurance that our resources are safeguarded and properly managed. Board Members and managers continue to emphasize the importance of internal controls and evaluate and further enhance them as necessary.

Management Assurances

Federal Managers' Financial Integrity Act

In accordance with the Federal Managers' Financial Integrity Act (FMFIA), the CSB has an internal management control system, which helps provide assurance that obligations and costs comply with applicable law, assets are safeguarded against waste, loss, unauthorized use or misappropriation, and revenues and expenditures are properly accounted for and recorded. This includes appropriate policies and controls to mitigate the risk of fraud and inappropriate charge card practices. The FMFIA also requires assurance that funds are being used in accordance with the agency's mission and that they are achieving their intended results; that resources are protected from waste, fraud and mismanagement, and that appropriate laws and regulations are followed. The FMFIA encompasses program, operational and administrative areas, as well as accounting and financial management.

In May of 2019 the Inspector General (OIG) identified two management challenges; and in July a third challenge was added addressing the current Pandemic³. The first challenge being that the CSB, at that time only had three Board Members with terms expiring in December 2019, February 2020 and August 2020, respectively. Moreover, on average, it takes the CSB at least 10.5 months to confirm members after they are nominated. The disadvantage of this time line is that if there were no new members confirmed within the upcoming months with the anticipation of expiring terms, the governing body will not have enough members to maintain full functionality in February 2020. For that reason, the first challenge was elevated to an urgent matter as the interim Executive was scheduled to resign as of May 2020. However, the 2019 Presidential appointee has begun their 5-year term with the agency subsequent of the OIG issuing this management challenge. While the CSB currently has a Chairman; they are working towards completing their contingency plan that delineates how the agency will operate with a single member.

1. ³The OIG's report is available on EPA's website: https://www.epa.gov/sites/production/files/2020-07/documents/epa_oig_20200706-20-n-2018.pdf

The next OIG identified challenge is that the CSB has not developed guidance on Board Member responsibilities. Currently, the CSB has not finalized the Board Member roles and responsibilities, or the onboarding materials for new Board Members. For that reason, the OIG has suggested that the CSB request that Congress assess their current management issues and make necessary changes to give the Chairman supervisory authority to hold board members accountable. In July 2019, the CSB tabled their efforts to engage an external consultant to assist with assessment of board roles and responsibilities.

The final OIG identified challenge references the current Pandemic, known as Corona Virus. The OIG has requested that the CSB address the challenges outlined in the SARS COV-2 (Continuing Operations) virus and resultant COVID-19 disease. The CSB has successfully implemented this action as their operations have been and will continue to function throughout the pandemic.

The FMFIA requires the agency head to provide an assurance statement on the adequacy of management controls and conformance of financial systems with Government-wide standards. This assurance statement is contained in the Message from the Chairman and CEO

Improper Payments Information Act

The Improper Payments Information Act of 2002 (IPIA), as amended by the 2010 Improper Payments Elimination and Recovery Act (IPERA) and the Improper Payments Elimination and Recovery Improvement Act of 2012 (IPERIA), requires agencies to review annually all programs and activities to identify those susceptible to significant improper payments, estimate the annual improper payments in the susceptible programs and activities, and report the results of their improper payment reduction plans and activities.

The CSB has not identified any significant risk of improper payments. In order to maintain adequate internal controls to ensure proper payments, the CSB renewed its agreement with the Bureau of the Fiscal Service (BFS) to process financial transactions, make administrative payments, and prepare various financial reports. This agreement promotes the accuracy of our financial records and payments.

Finally, in FY 2020, the OIG conducted a review of CSB's IPERIA compliance and found CSB was compliant with the improper payments legislation.⁴ The OIG also reported that the CSB Purchase Card Program is at low risk for unauthorized purchases; therefore an audit was not conducted in FY 2020.

⁴The OIG's report is available on EPA's website:
https://www.epa.gov/sites/production/files/2020-01/documents/epa_oig_20290123-20-n-0064_revised.pdf

PERFORMANCE REPORT

The *CSB's 2017-2021 Strategic Plan* serves as a guide in setting priorities, allocating resources, and making decisions. CSB's mission is to drive chemical safety change through independent investigations to protect people and the environment and our plan has the following three strategic goals:

- **Goal 1:** *Prevent recurrence of significant chemical incidents through independent investigations.* Focuses on the core mission of the agency by ensuring that we select and complete incident investigations, and that we issue recommendations with broad preventive impact. CSB investigations inform all stakeholders of lessons learned to prevent and mitigate future accidents.
- **Goal 2:** *Advocate safety and achieve change through recommendations, outreach, and education.* Concentrates on implementing our recommendations and their associated advocacy and outreach. The highly successful CSB safety videos are an important component of the agency information dissemination efforts.
- **Goal 3:** *Create and maintain an engaged, high-performing workforce.* Emphasizes optimizing our human capital resources and continually improving organizational efficiency. This includes the agency's high-performing information technology and administrative functions.

GOAL 1: Prevent recurrence of significant chemical incidents through independent investigations.

OBJECTIVES	FY 2020 TARGET	RESULTS
1.1. Select for investigations those incidents and hazards that are most likely to generate recommendations or findings with broad preventive impact.	No specific deployment target set	Deployed to six incidents: <ul style="list-style-type: none"> • Aghorn Energy Fatal Chemical Release • TPC Group Chemical Fire and Explosion • Watson Grinding Massive Explosion and Fire • Wendland 1H Well Fatal Explosion and Fire • Bio-Lab Chemical Fire Following Hurricane Laura • Bio-Lab Chemical Decomposition
1.2. Complete timely, high-quality investigations that determine the causes of incidents.	No specific target set	Completed and issued a report on one investigation: <ul style="list-style-type: none"> • Pressure Vessel Explosion
1.3. Develop and issue recommendations with broad preventive impact.	No specific target set	Issued 0 safety recommendations.

OBJECTIVES	FY 2020 TARGET	RESULTS
2.3 Disseminate chemical safety information using a variety of high-visibility tools and products. (Continued)	Published Articles	Published one article: <ul style="list-style-type: none"> • CSB Best Practice Guidance for Corporate Boards of Directors and Executives in the Offshore Oil and Gas Industry for Major Accident Prevention.

GOAL 3: *Create and maintain an engaged, high-performing workforce*

OBJECTIVES	FY 2020 TARGET	RESULTS
3.1. Implement effective recruiting, targeted retention, and skills-based training and mentorship.	Fill Investigator Position Vacancies	Hired two Investigator Supervisors and four new Investigators in FY 2020.
	Fill Non-Investigator Positions	Hired three Non-Investigator positions: <ul style="list-style-type: none"> • Chairman • Director of Financial Operations • Executive Assistant
	Conduct Board Seminar Series	Completed two seminars on: <ul style="list-style-type: none"> • Latest developments in process safety for the Chemical Industry. • Advances Minorities have contributed to applied engineering
3.2. Encourage management development and leadership at all levels.	Board & Staff Training	Completed training on topics including: <ul style="list-style-type: none"> • EEO Refresher training for Counselors • EEO Barrier Analysis Training • EEO Disability Manager Basic Training • 2020 Global Congress on Process Safety Virtual Conference (GCPS) National Government Ethics Summit
3.3. Strategically allocate resources across the organization.	No specific target set	Completed an Agency Workforce Fund Plan on How Employees will be Rewarded for Performance

OBJECTIVES	FY 2020 TARGET	RESULTS
3.4. Strengthen operational performance and project management efforts.	Annual Action Plan Quarterly Tracking	Completed
	Records Management Integration	In Process. CSB worked with a contractor to integrate two electronic record systems and maximize their functionality. The CSB made significant progress on this project in FY 2020, which it expects to complete in early FY 2021.

Completeness and Reliability of Performance Data

Reported performance data are free from any material inadequacies in the completeness and reliability of the data. As a small agency, the CSB can readily monitor and report on its actual performance in achieving its goals.

Agency Plans and Schedules for Improving Performance

The *2017–2021 Strategic Plan* is a blueprint for CSB priorities. This plan allows us to judiciously allocate our resources to achieve our strategic goals and to promote accountability for our safety mission. It is a living document that provides flexibility in executing the mission as circumstances change. The strategic plan guides the CSB to complete timely investigations of chemical incidents and influence chemical safety for the better.

FINANCIAL REPORT

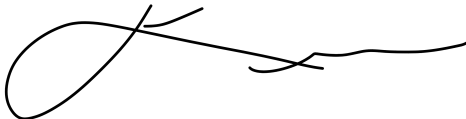
A Message from the Chief Financial Officer

The CSB recognizes the significance of accountability and public disclosure. This report is a demonstration of our obligation to fulfill our fiduciary responsibilities to the American taxpayers.

I am pleased to present our financial statements for fiscal years 2020 and 2019. This year the independent public accounting firm, Allmond & Company, LLC, issued an Unmodified Opinion, the highest level of assurance, which is consistent with opinions issued since our first full financial audit was conducted in FY 2001.

These financial statements fairly present our financial position and were prepared in accordance with GAAP in the United States of America and formats prescribed by the OMB.

Michele Lawson
Chief Financial Officer



November 16, 2020



U.S. ENVIRONMENTAL PROTECTION AGENCY

OFFICE OF INSPECTOR GENERAL

U.S. Chemical Safety Board

Audit of the U.S. Chemical Safety and Hazard Investigation Board's Fiscal Years 2020 and 2019 Financial Statements

Report No. 21-F-0015

November 16, 2020

Abbreviations

CSB	U.S. Chemical Safety and Hazard Investigation Board
EPA	U.S. Environmental Protection Agency
OIG	Office of Inspector General

Are you aware of fraud, waste, or abuse in an EPA or CSB program?

EPA Inspector General Hotline

1200 Pennsylvania Avenue, NW (2431T)
Washington, D.C. 20460
(888) 546-8740
(202) 566-2599 (fax)
[OIG Hotline@epa.gov](mailto:OIG_Hotline@epa.gov)

Learn more about our [OIG Hotline](#).

EPA Office of Inspector General

1200 Pennsylvania Avenue, NW (2410T)
Washington, D.C. 20460
(202) 566-2391
www.epa.gov/oig

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At a Glance

Why This Audit Was Done

This audit was performed in accordance with the Accountability of Tax Dollars Act of 2002, which requires the U.S. Chemical Safety and Hazard Investigation Board to prepare, and the Office of Inspector General to audit, the Board's financial statements each year.

The U.S. Environmental Protection Agency's OIG, which also serves as Inspector General for the CSB, contracted with Allmond & Company, LLC, to perform the audit of the CSB's fiscal years 2020 and 2019 financial statements.

This report addresses the following CSB goal:

- *Create and maintain an engaged, high-performing workforce.*

Address inquiries to our public affairs office at (202) 566-2391 or [OIG WEBCOMMENTS@epa.gov](mailto:OIG_WEBCOMMENTS@epa.gov).

List of [OIG reports](#).

Audit of the U.S. Chemical Safety and Hazard Investigation Board's Fiscal Years 2020 and 2019 Financial Statements

What Allmond & Company Found

Allmond & Company rendered an unmodified opinion on the CSB's financial statements for fiscal years 2020 and 2019, meaning that the statements were fairly presented and free of material misstatements.

The CSB received an unmodified opinion on its fiscal years 2020 and 2019 financial statements.

As part of obtaining reasonable assurance about whether the CSB's financial statements are free of material misstatement, Allmond & Company performed tests of the CSB's compliance with certain provisions of applicable laws, regulations, contracts, and grant agreements, with which noncompliance could have a direct and material effect on the financial statements. Allmond & Company's fiscal years 2020 and 2019 audit disclosed no instances of noncompliance or other matters that are required to be reported.

In planning and performing its audit, Allmond & Company considered the CSB's internal control over financial reporting. During the audit, Allmond & Company did not identify any deficiencies in internal control over financial reporting that would be considered material weaknesses.

Allmond & Company is responsible for the enclosed auditor's report and the conclusions expressed in the report. We do not express any opinion or conclusions on the CSB's financial statements; internal control; or compliance with laws, regulations, contracts, and grant agreements.

Allmond & Company made no recommendations to the CSB.



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

OFFICE OF
INSPECTOR GENERAL

November 16, 2020

Katherine A. Lemos, Ph.D.
Chairman and Chief Executive Officer
U.S. Chemical Safety and Hazard Investigation Board
1750 Pennsylvania Avenue NW, Suite 910
Washington, D.C. 20006

Dear Dr. Lemos:

RE: Report No. 21-F-0015, *Audit of the U.S. Chemical Safety and Hazard Investigation Board's Fiscal Years 2020 and 2019 Financial Statements*

This letter transmits the audit report on the U.S. Chemical Safety and Hazard Investigation Board's fiscal years 2020 and 2019 financial statements. The audit is required by the Accountability of Tax Dollars Act of 2002, Pub. L. 107-289.

The independent public accounting firm of Allmond & Company, LLC, performed the audit of the CSB financial statements as of and for the fiscal years ended September 30, 2020 and 2019. The audit was conducted in accordance with the comptroller general of the United States' *Government Auditing Standards* and Office of Management and Budget Bulletin 19-03, *Audit Requirements for Federal Financial Statements*.

Allmond & Company is responsible for the attached auditor's report, which is dated November 12, 2020, and the opinions and conclusions expressed in the report. We do not express any opinion or conclusions on the CSB's financial statements; internal control; or compliance with laws, regulations, contracts, and grant agreements.

Because this report contains no recommendations, you are not required to respond to this report. However, if you submit a response, it will be posted on the Office of Inspector General's public website, along with our memorandum commenting on your response. Your response should be provided as an Adobe PDF file that complies with the accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended. The final response should not contain data that you do not want to be released to the public; if your response contains such data, you should identify the data for redaction or removal along with corresponding justification.

We will post this report to our website at www.epa.gov/oig.

Sincerely,

A handwritten signature in black ink that reads "Paul C. Curtis".

Paul C. Curtis, Director
Financial Directorate
Office of Audit

Attachment

Chemical Safety and Hazard Investigation Board (CSB)
Fiscal Year 2020 Financial Statement Audit

Final Independent Auditors' Report

Submitted for review and acceptance to:
Safiya Chambers
Contracting Officer's Representative (COR)
Environmental Protection Agency
Office of the Inspector General
1301 Constitution Avenue, NW
Washington, DC 20004

Submitted by:
Jason L. Allmond CPA, CGFM, CISA, CISM
Managing Member
Allmond & Company, LLC
7501 Forbes Blvd., Suite 200
Lanham, MD 20706
301-918-8200
jallmond@allmondcpa.com

Final Independent Auditors' Report

Prepared under contract to the Environmental Protection Agency (EPA) Office of Inspector General (OIG) to provide financial auditing services

**U.S. CHEMICAL SAFETY AND HAZARD INVESTIGATION BOARD
AUDIT REPORT
SEPTEMBER 30, 2020**



**ALLMOND & COMPANY, LLC
Certified Public Accountants
7501 Forbes Blvd., Suite 200
Lanham, Maryland 20706
(301) 918-8200**



Independent Auditors' Report

Chairman and CEO, U.S. Chemical Safety and Hazard Investigation Board Inspector General,
Environmental Protection Agency:

Report on the Financial Statements

We have audited the accompanying financial statements of the U.S. Chemical Safety and Hazard Investigation Board (CSB), which comprise the balance sheets as of September 30, 2020 and 2019; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements (hereinafter referred to as the financial statements).

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the fiscal year 2020 and 2019 financial statements of CSB based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 19-03, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 19-03 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the U.S. Chemical Safety and Hazard Investigation Board as of September 30, 2020 and 2019, and its net costs, changes in net position, and budgetary resources for the fiscal years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

U.S. generally accepted accounting principles require that the information in the *Message from the Chairman and CEO*, and *Management and Discussion Analysis* sections of this report is presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Federal Accounting Standards Advisory Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of CSB's financial statements. However, we did not audit this information and, accordingly, we express no opinion on it.

Other Reporting Required by Government Auditing Standards*Internal Control over Financial Reporting*

In planning and performing our audit of CSB's financial statements as of and for the year ended September 30, 2020, in accordance with generally accepted government auditing standards, we considered CSB's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CSB's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of CSB's internal control over financial reporting. We limited internal control testing to those necessary to achieve the objectives described in OMB Bulletin No. 19-03. We did not test all internal control relevant to operating objectives as broadly defined by the Federal Managers' Financial Integrity Act of 1982.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatement on a timely basis. A material weakness is a deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit the attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose as described in the first paragraph of this section, and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our fiscal year 2020 audit we did not identify any deficiencies in internal control over financial reporting that we considered to be a material weakness, as defined above. However, material weaknesses may exist

that have not been identified.

However, we noted two additional matters that we will report to CSB management in a separate letter.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether CSB's fiscal year 2020 financial statements are free of material misstatements, we performed tests of CSB's compliance with certain provisions of applicable laws, regulations, contracts, and grant agreements, which noncompliance could have a direct and material effect on the determination of material amounts and disclosures in CSB's financial statements, and certain provisions of other laws specified in OMB Bulletin No. 19-03. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests of compliance as described in the preceding paragraph, disclosed no instances of noncompliance or other matters that are required to be reported herein under *Government Auditing Standards* or OMB Bulletin No. 19-03.

Purpose of the Other Reporting Required by Government Auditing Standards

The purpose of the communication described in the Other Reporting Required by Government Auditing Standards section is solely to describe the scope of our testing of internal control and compliance with selected provision of applicable laws, regulations, contracts, and grant agreements, and the results of that testing, and not to provide an opinion on the effectiveness of CSB's internal control or on compliance. This communication is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering internal controls and compliance with laws, regulations, contracts, and grant agreements which could have a material effect on CSB's financial statements. Accordingly, this communication is not suitable for any other purpose.

Allmond & Company, LLC

Lanham, MD
November 12, 2020

U.S. CHEMICAL SAFETY & HAZARD INVESTIGATION BOARD

FINANCIAL STATEMENTS

**FOR THE YEARS ENDED
SEPTEMBER 30, 2020 AND 2019**





**U.S. CHEMICAL SAFETY & HAZARD INVESTIGATION BOARD
FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019**

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U.S. CHEMICAL SAFETY & HAZARD INVESTIGATION BOARD
BALANCE SHEET
AS OF SEPTEMBER 30, 2020 AND 2019
(In Dollars)

	2020	2019
Assets:		
Intragovernmental		
Fund Balance With Treasury (Note 2)	\$ 7,263,197	\$ 6,129,833
Other (Note 5)	2,856	-
Total Intragovernmental	7,266,053	6,129,833
Accounts Receivable, Net (Note 3)	-	536
General Property, Plant, and Equipment, Net (Note 4)	255,283	351,428
Total Assets	\$ 7,521,336	\$ 6,481,797
Liabilities:		
Intragovernmental		
Accounts Payable	\$ 27,098	\$ 34,769
Other (Note 7)	79,635	48,273
Total Intragovernmental	106,733	83,042
Accounts Payable	501,750	742,102
Other (Note 7)	799,937	631,722
Total Liabilities	\$ 1,408,420	\$ 1,456,866
Net Position:		
Unexpended Appropriations - All Other Funds	\$ 6,408,029	\$ 5,106,068
Cumulative Results of Operations - All Other Funds	(295,113)	(81,137)
Total Net Position	\$ 6,112,916	\$ 5,024,931
Total Liabilities and Net Position	\$ 7,521,336	\$ 6,481,797

U.S. CHEMICAL SAFETY & HAZARD INVESTIGATION BOARD
STATEMENT OF NET COST
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019
(In Dollars)

	2020	2019
Gross Program Costs:		
Gross Costs	\$ 10,850,698	\$ 10,760,290
Net Cost of Operations	\$ 10,850,698	\$ 10,760,290

U.S. CHEMICAL SAFETY & HAZARD INVESTIGATION BOARD
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019
(In Dollars)

	2020	2019
Unexpended Appropriations:		
Beginning Balances	\$ 5,106,068	\$ 3,697,572
Budgetary Financing Sources:		
Appropriations Received	12,000,000	12,000,000
Other Adjustments	(350,023)	(245,707)
Appropriations Used	(10,348,016)	(10,345,797)
Total Budgetary Financing Sources	1,301,961	1,408,496
Total Unexpended Appropriations	\$ 6,408,029	\$ 5,106,068
Cumulative Results of Operations:		
Beginning Balances	\$ (81,137)	\$ 18,603
Budgetary Financing Sources:		
Appropriations Used	10,348,016	10,345,797
Other Financing Sources (Non-Exchange):		
Imputed Financing (Note 10)	288,706	314,753
Total Financing Sources	10,636,722	10,660,550
Net Cost of Operations	(10,850,698)	(10,760,290)
Net Change	(213,976)	(99,740)
Cumulative Results of Operations	\$ (295,113)	\$ (81,137)
Net Position	\$ 6,112,916	\$ 5,024,931

U.S. CHEMICAL SAFETY & HAZARD INVESTIGATION BOARD
STATEMENT OF BUDGETARY RESOURCES
FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019
(In Dollars)

	2020	2019
Budgetary Resources:		
Unobligated balance from prior year budget authority, net (discretionary and mandatory) (Note 11)	\$ 3,245,177	\$ 1,987,595
Appropriations	12,000,000	12,000,000
Total Budgetary Resources	\$ 15,245,177	\$ 13,987,595
Status of Budgetary Resources:		
New obligations and upward adjustments (total) (Note 12)	\$ 10,263,757	\$ 10,711,527
Unobligated balance, end of year:		
Apportioned, unexpired account	2,713,510	2,148,408
Unexpired unobligated balance, end of year	2,713,510	2,148,408
Expired unobligated balance, end of year	2,267,910	1,127,660
Unobligated balance, end of year (total)	4,981,420	3,276,068
Total Budgetary Resources	\$ 15,245,177	\$ 13,987,595
Outlays, Net and Disbursements, Net:		
Outlays, net (total)	10,516,614	9,933,404
Distributed Offsetting Receipts	-	4,532
Agency outlays, net	10,516,614	9,937,936



CHEMICAL SAFETY AND HAZARD INVESTIGATION BOARD NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The United States Chemical Safety and Hazard Investigation Board (CSB) is an independent Federal agency with the mission of ensuring the safety of workers and the public by promoting chemical safety and accident prevention. The CSB was established by the Clean Air Act Amendments of 1990 and is responsible for advising the President and Congress on key issues related to chemical safety and evaluating the effectiveness of other Government agencies on safety requirements. The CSB receives all of its funding through appropriations. The CSB reporting entity is comprised of General Funds and General Miscellaneous Receipts.

General Funds are accounts used to record financial transactions arising under congressional appropriations or other authorizations to spend general revenues. The CSB manages Operations and Facilities, Engineering and Development General Fund accounts.

General Fund Miscellaneous Receipts are accounts established for receipts of non-recurring activity, such as fines, penalties, fees and other miscellaneous receipts for services and benefits.

The CSB has rights and ownership of all assets reported in these financial statements. The CSB does not possess any non-entity assets.

B. Basis of Presentation

The financial statements have been prepared to report the financial position and results of operations of the CSB. The Balance Sheet presents the financial position of the agency. The Statement of Net Cost presents the agency's operating results; the Statement of Changes in Net Position displays the changes in the agency's equity accounts. The Statement of Budgetary Resources presents the sources, status, and uses of the agency's resources and follows the rules for the Budget of the United States Government.

The statements are a requirement of the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994 and the Accountability of Tax Dollars Act of 2002. They have been prepared from, and are fully supported by, the books and records of the CSB in accordance with the hierarchy of accounting principles generally accepted in the United States of America, standards issued by the Federal Accounting Standards Advisory Board (FASAB), Office of Management and Budget (OMB) Circular A-136, *Financial Reporting Requirements*, as amended, and the CSB accounting policies which are summarized in this note. These statements, with the exception of the Statement of Budgetary Resources, are different from financial management reports, which are also prepared pursuant to OMB directives that are used to monitor and control CSB's use of budgetary resources. The financial statements and associated notes are presented on a comparative basis. Unless specified otherwise, all amounts are presented in dollars.

C. Basis of Accounting

Transactions are recorded on both 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 requirements on the use of federal funds.

D. Fund Balance with Treasury

FBWT is an asset of a reporting entity and a liability of the General Fund. It is the aggregate amount of the CSB's funds with Treasury in expenditure, receipt, and deposit fund accounts. Appropriated funds recorded in expenditure accounts are available to pay current liabilities and finance authorized purchases.

The CSB does not maintain bank accounts of its own, has no disbursing authority, and does not maintain cash held outside of Treasury. Funds are disbursed for the agency on demand. Foreign currency payments are made either by Treasury or the Department of State and are reported by the CSB in the U.S. dollar equivalents.

E. Accounts Receivable

Accounts receivable consists of amounts owed to the CSB by other federal agencies and the general public. Amounts due from federal agencies are considered fully collectible. Accounts receivable from the public include reimbursements from employees. An allowance for uncollectible accounts receivable from the public is established when, based upon a review of outstanding accounts and the failure of all collection efforts, management determines that collection is unlikely to occur considering the debtor's ability to pay.

F. Property, Equipment, and Software

Property, equipment and software represent furniture, fixtures, equipment, and information technology hardware and software which are recorded at original acquisition cost and are depreciated or amortized using the straight-line method over their estimated useful lives. Major alterations and renovations are capitalized, while maintenance and repair costs are expensed as incurred. The CSB's capitalization threshold is \$10,000 for individual purchases and \$50,000 for bulk purchases. Property, equipment, and software acquisitions that do not meet the capitalization criteria are expensed upon receipt. Applicable standard governmental guidelines regulate the disposal and convertibility of agency property, equipment, and software. The useful life classifications for capitalized assets are as follows:

<u>Description</u>	<u>Useful Life (years)</u>
Leasehold Improvements	Lease Term
Office Furniture	7
Office Equipment	5
Computer Equipment	3
Software	3

G. Advances and Prepaid Charges

Advance payments are generally prohibited by law. There are some exceptions, such as reimbursable agreements, subscriptions and payments to contractors and employees. Payments made in advance of the receipt of goods and services are recorded as advances or prepaid charges at the time of prepayment and recognized as expenses when the related goods and services are received.

H. Liabilities

Liabilities represent the amount of funds likely to be paid by the CSB as a result of transactions or events that have already occurred.

The CSB reports its liabilities under two categories, Intragovernmental and With the Public. Intragovernmental liabilities represent funds owed to another government agency. Liabilities with the Public represent funds owed to any entity or person that is not a federal agency, including private sector firms and federal employees. Each of these categories may include liabilities that are covered by budgetary resources and liabilities not covered by budgetary resources.

Liabilities covered by budgetary resources are liabilities funded by a current appropriation or other funding source. These consist of accounts payable and accrued payroll and benefits. Accounts payable represent amounts owed to another entity for goods ordered and received and for services rendered except for employees. Accrued payroll and benefits represent payroll costs earned by employees during the fiscal year which are not paid until the next fiscal year.

Liabilities not covered by budgetary resources are liabilities that are not funded by any current appropriation or other funding source. These liabilities consist of accrued annual leave, deferred rent, actuarial FECA, and the amounts due to Treasury for collection and accounts receivable of civil penalties and FOIA request fees.

I. Annual, Sick, and Other Leave

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. The balance in the accrued leave account is adjusted to reflect current pay rates. Liabilities associated with other types of vested leave, including compensatory, restored leave, and sick leave in certain circumstances, are accrued at year-end, based on latest pay rates and unused hours of leave. Funding will be obtained from future financing sources to the extent that current or prior year appropriations are not available to fund annual and other types of vested leave earned but not taken. Nonvested leave is expensed when used. Any liability for sick leave that is accrued but not taken by a Civil Service Retirement System (CSRS)-covered employee is transferred to the Office of Personnel Management (OPM) upon the retirement of that individual. Credit is given for sick leave balances in the computation of annuities upon the retirement of Federal Employees Retirement System (FERS)-covered employees.

J. Accrued and Actuarial Workers' Compensation

The Federal Employees' Compensation Act (FECA) administered by the U.S. Department of Labor (DOL) addresses all claims brought by the CSB employees for on-the-job injuries. The DOL bills each agency annually as its claims are paid, but payment of these bills is deferred for two years to allow for funding through the budget process. Similarly, employees that the CSB terminates

without cause may receive unemployment compensation benefits under the unemployment insurance program also administered by the DOL, which bills each agency quarterly for paid claims. Future appropriations will be used for the reimbursement to DOL. The liability consists of the unreimbursed cost paid by DOL for compensation to recipients under the FECA.

K. Retirement Plans

The CSB employees participate in either the CSRS or the FERS. The employees who participate in CSRS are beneficiaries of CSB's matching contribution, equal to seven percent of pay, distributed to their annuity account in the Civil Service Retirement and Disability Fund.

Prior to December 31, 1983, all employees were covered under the CSRS program. From January 1, 1984 through December 31, 1986, employees had the option of remaining under CSRS or joining FERS and Social Security. Employees hired as of January 1, 1987 are automatically covered by the FERS program. Both CSRS and FERS employees may participate in the federal Thrift Savings Plan (TSP). FERS employees receive an automatic agency contribution equal to one percent of pay and the CSB matches any employee contribution up to an additional four percent of pay. For FERS participants, the CSB also contributes the employer's matching share of Social Security.

FERS employees and certain CSRS reinstatement employees are eligible to participate in the Social Security program after retirement. In these instances, the CSB remits the employer's share of the required contribution.

The CSB recognizes the imputed cost of pension and other retirement benefits during the employees' active years of service. OPM actuaries determine pension cost factors by calculating the value of pension benefits expected to be paid in the future and communicate these factors to the CSB for current period expense reporting. OPM also provides information regarding the full cost of health and life insurance benefits. The CSB recognized the offsetting revenue as imputed financing sources to the extent these expenses will be paid by OPM.

The CSB does not report on its financial statements' information pertaining to the retirement plans covering its employees. Reporting amounts such as plan assets, accumulated plan benefits, and related unfunded liabilities, if any, is the responsibility of the OPM, as the administrator.

L. Other Post-Employment Benefits

The CSB employees eligible to participate in the Federal Employees' Health Benefits Plan (FEHBP) and the Federal Employees' Group Life Insurance Program (FEGLIP) may continue to participate in these programs after their retirement. The OPM has provided the CSB with certain cost factors that estimate the true cost of providing the post-retirement benefit to current employees. The CSB recognizes a current cost for these and Other Retirement Benefits (ORB) at the time the employee's services are rendered. The ORB expense is financed by OPM and offset by the CSB through the recognition of an imputed financing source.

M. Use of Estimates

The preparation of the accompanying financial statements in accordance with Generally Accepted Accounting Principles (GAAP) requires management to make certain estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

N. Classified Activities

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

NOTE 2. FUND BALANCE WITH TREASURY

Fund Balance with Treasury account balances as of September 30, 2020 and 2019, were as follows:

	2020	2019
Status of Fund Balance with Treasury:		
Unobligated Balance		
Available	\$ 2,713,511	\$ 2,148,408
Unavailable	2,267,910	1,127,660
Obligated Balance Not Yet Disbursed	2,281,776	2,853,765
Total	\$ 7,263,197	\$ 6,129,833

No discrepancies exist between the Fund Balance reflected on the Balance Sheet and the balances in the Treasury accounts.

The available unobligated fund balances represent the current period amount available for obligation or commitment. At the start of the next fiscal year, this amount will become part of the unavailable balance as described in the following paragraph.

The unavailable unobligated fund balances represent the amount of appropriations for which the period of availability for obligation has expired. These balances are available for upward adjustments of obligations incurred only during the period for which the appropriation was available for obligation or for paying claims attributable to the appropriations.

The obligated balance not yet disbursed includes accounts payable, accrued expenses, and undelivered orders that have not yet decreased the fund balance on hand (see also Note 13).

NOTE 3. ACCOUNTS RECEIVABLE, NET

Accounts receivable balances as of September 30, 2020 and 2019, were as follows:

	2020	2019
With the Public		
Accounts Receivable	\$ -	\$ 536
Total Accounts Receivable	\$ -	\$ 536

The accounts receivable is primarily made up of reimbursements due from employees.

Historical experience has indicated that most of the receivables are collectible. There are no material uncollectible accounts as of September 30, 2020 and 2019.

NOTE 4. GENERAL PROPERTY, PLANT AND EQUIPMENT, NET

Schedule of General Property, Plant and Equipment, Net as of September 30, 2020:

Major Class	Acquisition Cost	Accumulated Amortization/Depreciation	Net Book Value
Leasehold Improvements	\$ 271,851	\$ 271,851	\$ -
Furniture & Equipment	1,343,781	1,162,778	181,003
Software	226,797	152,517	74,280
Total	\$ 1,842,429	\$ 1,587,146	\$ 255,283

Schedule of General Property, Plant and Equipment, Net as of September 30, 2019:

Major Class	Acquisition Cost	Accumulated Amortization/Depreciation	Net Book Value
Leasehold Improvements	\$ 271,851	\$ 262,789	\$ 9,062
Furniture & Equipment	1,377,209	1,034,843	342,366
Software	243,165	243,165	-
Total	\$ 1,892,225	\$ 1,540,797	\$ 351,428

NOTE 5. OTHER ASSETS

Other assets account balances as of September 30, 2020 and 2019, were as follows:

	2020	2019
Intragovernmental		
Advances and Prepayments	\$ 2,856	\$ -
Total Intragovernmental Other Assets	\$ 2,856	\$ -

NOTE 6. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for the CSB as of September 30, 2020 and 2019, include liabilities not covered by budgetary resources. Congressional action is needed before budgetary resources can be provided. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities.

	2020	2019
Intragovernmental – FECA	\$ 1,020	\$ 1,020
Intragovernmental – Unemployment Insurance	10,944	-
Unfunded Leave	538,433	432,082
Total Liabilities Not Covered by Budgetary Resources	\$ 550,397	\$ 433,102
Total Liabilities Covered by Budgetary Resources	858,023	1,023,765
Total Liabilities	\$ 1,408,420	\$ 1,456,867

FECA and the Unemployment Insurance liabilities represent the unfunded liability for actual workers compensation claims and unemployment benefits paid on the CSB's behalf and payable to the DOL.

Unfunded leave represents a liability for earned leave and is reduced when leave is taken. The balance in the accrued annual leave account is reviewed quarterly and adjusted as needed to accurately reflect the liability at current pay rates and leave balances. Accrued annual leave is paid from future funding sources and, accordingly, is reflected as a liability not covered by budgetary resources. Sick and other leave is expensed as taken.

NOTE 7. OTHER LIABILITIES

Other liabilities account balances as of September 30, 2020 were as follows:

	Current	Non Current	Total
Intragovernmental			
FECA Liability	\$ 1,020	\$ -	\$ 1,020
Unemployment Insurance Liability	10,944	-	10,944
Payroll Taxes Payable	67,671	-	67,671
Total Intragovernmental Other Liabilities	\$ 79,635	\$ -	\$ 79,635
With the Public			
Payroll Taxes Payable	\$ 16,604	\$ -	\$ 16,604
Accrued Funded Payroll and Leave	244,900	-	244,900
Unfunded Leave	538,433	-	538,433
Total Public Other Liabilities	\$ 799,937	\$ -	\$ 799,937

Other liabilities account balances as of September 30, 2019 were as follows:

	Current	Non Current	Total
Intragovernmental			
FECA Liability	\$ 1,020	\$ -	\$ 1,020
Payroll Taxes Payable	47,253	-	47,253
Total Intragovernmental Other Liabilities	\$ 48,273	\$ -	\$ 48,273
With the Public			
Payroll Taxes Payable	\$ 16,448	\$ -	\$ 16,448
Accrued Funded Payroll and Leave	183,192	-	183,192
Unfunded Leave	432,082	-	432,082
Total Public Other Liabilities	\$ 631,722	\$ -	\$ 631,722

NOTE 8. LEASES

Operating Leases

The CSB occupies offices in both Washington, DC and Denver, CO. The Washington, DC office currently has a lease agreement which is accounted for as an operating lease. Moreover, the CSB occupies office space at the Denver Federal Center that incurs a monthly expense that is paid through IPAC's to GSA. All payments made to GSA from CSB are categorized under operating leases for financial reporting purposes.

On July 15, 2019, the CSB entered into a Novation Agreement which recognized the transfer in ownership of its headquarters building and established a new lease term with the new building owner. The new agreement began on July 15, 2019 and is scheduled to terminate on July 14, 2024. The CSB has the option to extend the lease for one (1) additional term, from July 15, 2024 through September 30, 2025. The novation lease includes caps for annual adjustments to real estate taxes, operating expenses, and a 24-hour HVAC requirement. Finally, the amendment changed agreed upon rent abatements in the original lease. Below is a schedule of future payments for the lease through September 30, 2025 including agreed upon annual caps and rent abatements.

Washington, DC

Fiscal Year	Office Space
2020 (remainder)	\$ 782
2021	609,331
2022	662,733
2023	785,649
2024	890,786
2025	748,701
Total Future Payments	\$ 3,697,982

The lease agreement for office space in Denver, CO is accounted for as an operating lease. However, the CSB began negotiations to extend the lease agreement up to five years but has not executed an extension as of September 30, 2019.

Under the current and proposed agreements, lease payments are increased annually based on the adjustments for operating cost. The CSB may relinquish space upon four (4) months' notice. Thus, at any future time, the CSB's financial obligation can be reduced to four (4) months of rent, plus the unamortized balance of any tenant improvements financed through Public Buildings Service (PBS) plus any rent concessions not yet earned. In August, the CSB provided GSA with a four (4)-month notice that they will be vacating the Denver Federal Center on or before December 31, 2020. Per the agreement with GSA, the CSB is responsible for covering the full rent for the Denver Federal Center for the months of October through December. For that reason, GSA provided the CSB with an estimated payment amount of \$8,258.82 for the months of October through December. Currently, there is an amount of \$7,546 for FY20, that will be paid to GSA once the CSB receives the IPAC for payment. This amount will cover the additional cost incurred outside of the \$8,009.88 for rent from December 2019 through September 2020; in addition to three (3) months for October through December for FY21.

Denver, CO

Fiscal Year	Office Space
2020 (remainder)	\$ 7,546
2021 (3 months)	\$ 24,776
Total Future Payments	\$ 32,322

NOTE 9. COMMITMENTS AND CONTINGENCIES

The CSB did not have any material contingent liabilities that met disclosure requirements as of September 30, 2020 and 2019.

NOTE 10. INTER-ENTITY COSTS

The CSB recognizes certain inter-entity costs for goods and services that are received from other federal entities at no cost or at a cost less than the full cost. Certain costs of the providing entity that are not fully reimbursed are recognized as imputed cost and are offset by imputed revenue. Such imputed costs and revenues relate to employee benefits and claims to be settled by the Treasury Judgement Fund. The CSB recognizes as inter-entity costs the amount of accrued pension and post-retirement benefit expenses for current employees. The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the periods ended September 30, 2020 and 2019, respectively, inter-entity costs were as follows:

	2020	2019
Office of Personnel Management	\$ 288,706	\$ 314,753
Total Imputed Financing Sources	\$ 288,706	\$ 314,753

NOTE 11. NET ADJUSTMENTS TO UNOBLIGATED BALANCE, BROUGHT FORWARD, OCTOBER 1

The Unobligated Balance Brought Forward from the prior fiscal year has been adjusted for recoveries of prior year paid and unpaid obligations and other changes such as canceled authority. The Adjustments to Unobligated Balance Brought Forward, October 1, as of September 30, 2020, and 2019, consisted of the following:

	2020	2019
Unobligated Balance Brought Forward From Prior Year, October 1	\$3,276,068	\$1,797,948
Recoveries of Prior Year Obligations	319,132	435,354
Other Changes in Unobligated Balances	(350,023)	(245,707)
(Discretionary and Mandatory)	\$3,245,177	\$1,987,595

NOTE 12. APPORTIONMENT CATEGORIES OF NEW OBLIGATIONS AND UPWARD ADJUSTMENTS

New obligations and upward adjustments incurred and reported in the Statement of Budgetary Resources in 2020 and 2019 consisted of the following:

	2020	2019
Direct Obligations, Category B	\$ 10,263,757	\$ 10,711,527
Total New Obligations and Upward Adjustments	\$ 10,263,757	\$ 10,711,527

Category B apportionments typically distribute budgetary resources by activities, projects, objects or a combination of these categories.

NOTE 13. UNDELIVERED ORDERS AT THE END OF THE PERIOD

As of September 30, 2020, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
Paid Undelivered Orders	\$ 2,856	\$ -	\$ 2,856
Unpaid Undelivered Orders	58,291	1,365,461	1,423,752
Total Undelivered Orders	\$ 61,147	\$ 1,365,461	\$ 1,426,608

As of September 30, 2019, budgetary resources obligated for undelivered orders were as follows:

	Federal	Non-Federal	Total
Unpaid Undelivered Orders	\$ 19,201	\$ 1,810,799	\$ 1,830,000
Total Undelivered Orders	\$ 19,201	\$ 1,810,799	\$ 1,830,000

NOTE 14. EXPLANATION OF DIFFERENCES BETWEEN THE SBR AND THE BUDGET OF THE U.S. GOVERNMENT

The President’s Budget that will include fiscal year 2020 actual budgetary execution information has not yet been published. The President’s Budget is scheduled for publication in February 2021 and can be found at the OMB Web site: <http://www.whitehouse.gov/omb/>. The 2021 Budget of the United States Government, with the "Actual" column completed for 2019, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

In Millions

	Budgetary Resources	New Obligations & Upward Adjustments	Distributed Offsetting Receipts	Net Outlays
Combined Statement of Budgetary Resources	\$ 14	\$ 11	-	\$ 10
Difference - Due to Rounding	(1)	-	-	-
Budget of the U.S. Government	\$ 13	\$ 11	-	\$ 10

NOTE 15. CUSTODIAL ACTIVITY

The CSB's custodial collection primarily consists of Freedom of Information Act requests. While these collections are considered custodial, they are neither primary to the mission of the CSB nor material to the overall financial statements. The CSB's total custodial collections are \$0,000 and \$4,532 for the years ended September 30, 2020, and 2019, respectively.

NOTE 16. RECONCILIATION OF NET COST TO NET OUTLAYS

The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information.

Reconciliation of Net Cost to Net Outlays as of September 30, 2020:

BUDGET AND ACCRUAL RECONCILIATION FOR THE YEAR ENDED SEPTEMBER 30, 2020 (In Dollars)

	Intragovernmental	With the Public	Total
Net Operating Cost (SNC)	\$ 2,619,099	\$ 8,231,599	\$ 10,850,698
Components of Net Operating Cost Not Part of the Budgetary Outlays			
Property, plant, and equipment depreciation	-	(172,547)	(172,547)
(Increase)/Decrease in assets not affecting Budget Outlays:			
Accounts receivable	-	(536)	(536)
Other assets	2,856	-	2,856
(Increase)/Decrease in liabilities not affecting Budget Outlays:			
Accounts payable	7,670	240,353	248,023
Salaries and benefits	(20,417)	(61,864)	(82,281)
Other liabilities	(10,944)	(106,351)	(117,295)
Other financing sources:			
Imputed federal employee retirement benefit costs	(288,706)	-	(288,706)
Total Components of Net Operating Cost Not Part of the Budget Outlays	\$ (309,541)	\$ (100,945)	\$ (410,486)
Components of the Budget Outlays That Are Not Part of Net Operating Cost			
Acquisition of capital assets	-	76,402	76,402
Total Components of the Budget Outlays That Are Not Part of Net Operating Cost	\$ -	\$ 76,402	\$ 76,402
Net Outlays (Calculated Total)	\$ 2,309,558	\$ 8,207,056	\$ 10,516,614
Outlays, net, (total) (SBR 4190)			10,516,614
Distributed offsetting receipts (SBR 4200)			-
Agency Outlays, Net (SBR 4210)			\$ 10,516,614

Reconciliation of Net Cost to Net Outlays as of September 30, 2019:

**BUDGET AND ACCRUAL RECONCILIATION
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(In Dollars)**

	Intragovernmental	With the Public	Total
Net Operating Cost (SNC)	\$ 2,343,726	\$ 8,416,564	\$ 10,760,290
Components of Net Operating Cost Not Part of the Budgetary Outlays			
Property, plant, and equipment depreciation	-	(226,030)	(226,030)
(Increase)/Decrease in assets not affecting Budget Outlays:			
Accounts receivable	-	536	536
(Increase)/Decrease in liabilities not affecting Budget Outlays:			
Accounts payable	(26,264)	(367,519)	(393,783)
Salaries and benefits	(1,051)	(17,559)	(18,610)
Other liabilities	10,527	(39,573)	(29,046)
Other financing sources:			
Imputed federal employee retirement benefit costs	(314,753)	-	(314,753)
Total Components of Net Operating Cost Not Part of the Budget Outlays	\$ (331,541)	\$ (650,145)	\$ (981,686)
Components of the Budget Outlays That Are Not Part of Net Operating Cost			
Acquisition of capital assets	-	154,800	154,800
Other	-	4,532	4,532
Total Components of the Budget Outlays That Are Not Part of Net Operating Cost	\$ -	\$ 159,332	\$ 159,332
Other Temporary Timing Differences			
Net Outlays (Calculated Total)	\$ 2,012,185	\$ 7,925,751	\$ 9,937,936
Outlays, net, (total) (SBR 4190)			9,933,404
Distributed offsetting receipts (SBR 4200)			4,532
Agency Outlays, Net (SBR 4210)			\$ 9,937,936

ABBREVIATIONS AND ACRONYMS

API	American Petroleum Institute
BFS	Bureau of the Fiscal Service (within the U.S. Department of the Treasury) CSB U.S. Chemical Safety and Hazard Investigation Board
EPA	U.S. Environmental Protection Agency
FMFIA	Federal Manager's Financial Integrity Act FY Fiscal Year (October 1 to September 30)
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
HF	Hydrogen Fluoride
IPERA	2010 Improper Payments Elimination and Recovery Act
IPERIA	Improper Payments Elimination & Recovery Improvement Act of 2012 IPIA Improper Payments Information Act of 2002
ISOM	Isomerization Unit
ITC	Intercontinental Terminal Company
OIG	Office of Inspector General
OMB	Office of Management and Budget
OSHA	Occupational Safety and Health Administration
PAR	Performance and Accountability Report
RMP	Risk Management Plan
RP	Recommended Practice

THE CSB WELCOMES YOUR COMMENTS!

Thank you for your interest in the CSB's FY 2020 Performance and Accountability Report. The CSB welcomes your comments on how we can make this report a more informative document for our readers. The CSB is particularly interested in your comments on the usefulness of this information and the way it is presented. Please send your comments to cfo@csb.gov or write to:

Chemical Safety and Hazard Investigation Board
Chief Financial Officer
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