

Integrated Reporting Memo Topic Index

This index points you to key places in IR memos with pertinent information on the included topics. It is organized by overarching topics discussed in existing IR memos from 2002-2026. It includes topics that arise frequently in developing and reviewing IR memos. This index does not reference all instances of a specific topic, nor does it include all topics represented in IR memos. Please refer to the IR memo page, [Integrated Reporting Guidance under CWA Sections 303\(d\), 305\(b\) and 314](#), to view all IR memos.

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#	
106	
	Use of water quality impairment data to update the CWA Section 106 Grant Allocation Formula (includes ATTAINS) 2016 (pg. 12); 2026 (pp. 23-24)
	305(b) reporting and 106 eligibility 2006 (pg. 11)
303(d)	
	303(d) general requirements 2006 (pgs. 9-11)
305(b)	
	305(b) general requirements 2006 (pgs. 9-11)
	305(b) Interstate Commission Report 2004 (pg. 14)
	305(b) and Reporting Probability Monitoring Results in IR..... 2004 (pg. 14); 2012 (pg. 4); 2016 (pg. 12)
	Coordination between 303(d) and 305(b) reports to achieve integrated reporting 2008 (pg. 5)
	Expectation for Section 305(b) “off-year” updates 2012 (pgs. 3-4)
	Tribes and 305(b) 2024 (pg. 11)
314	
	314 general requirements 2006 (pgs. 9-11)

A

Advisories

- In general.....2002 ([pg. 5](#)); 2006 ([pgs. 30, 68](#)); 2026 ([pg. 4](#))
- Fish and shellfish consumption advisories.....2004 ([pg. 11](#)); 2006 ([pgs. 53, 60](#)); 2026 ([pgs. 5, 7](#))
- HABs-related advisories 2014 ([pgs. 9-10](#)) 2024 ([pg. 17](#)); 2026 ([pgs. 5-8](#))

Antidegradation

- In general. 2012 ([pg. 7](#)); 2014 ([pg. 16](#)); 2026 ([pg. 18](#))
- Tier 1, existing uses assessment.....2026 ([pgs. 18-22](#))

Assessment methodologies

- In general. 2006 ([pg. 29](#))
- Requirement for states to describe methodology pursuant to 40 CFR 130.7(b)(6)..... 2006 ([pg. 29](#))
- EPA does not approve methodologies but considers them in reviewing 303(d) lists 2006 ([pg. 29-30](#)); 2024 ([footnote 38](#))

Assessment Units (Segments)

- Defining (Segmenting) waters 2006 ([pgs. 46-47](#)); 2026 ([pgs. 2-3](#))
- Reporting AUs geographic information using the National Hydrography Dataset (NHD)..... 2002 ([pgs. 2-3](#)); 2006 ([pgs. 46-47](#))
- Submitting Assessment Unit GIS data in ATTAINS..... 2026 ([pg. 3](#))

ATTAINS

- ATTAINS update and relationship of ATTAINS to integrated report elements..... 2022 ([pgs. 4-5; 7-8](#))
- ATTAINS and electronic IR submissions 2018 ([pgs. 1-2](#))

ATTAINS and reporting probability monitoring/statewide survey results.....2012 (pg. 4); 2016 ([pg. 12](#)); 2018 ([pgs. 1-2](#))

Approach for Identifying Pollutants Causing or Expected to Cause an Exceedance of Applicable WQS in ATTAINS.....2024 ([pg. 39](#))

B

C

Climate Change (Vision Focus Area) 2024 ([pgs. 9-10; 28-30](#))

D

Data and information assembly, evaluation, and use (40 CFR 130.7(b)(5))

In general..... 2006 ([pgs. 30-32](#)); 2024 ([pg. 14](#))

Attainment decisions when different types of data indicate different attainment status 2006 ([pgs. 43-45](#))

Community-level bioassessment data..... 2006 ([pgs. 41-42](#))

Data quality, data representativeness, and data quantity (includes minimum sample size)..... 2006 ([pgs. 32-37](#))

Definition of “Existing and Readily Available Water Quality-Related Data and Information” 2006 ([pgs. 67-68](#))

Non-monitored data 2004 ([pg. 29](#))

Rationale for excluding data and information..... 2006 ([pg. 37](#)), 2024 ([pgs. 8-10, 14-15, 17](#))

Statistical approaches in attainment determinations (includes “10% rule” and toxics) 2004 ([pgs. 27-31](#)); 2006 ([pgs. 39-41](#))

Delisting 2006 ([pg. 20, 59](#)), *see also* [Good Cause](#)

E

Environmental Justice (Vision Focus Area) 2024 ([pgs. 7-8; 22-25](#))

EPA decisions on 303(d) lists

Approval

In general2002 ([pg. 10-11](#))

Timeliness 2012 ([pgs. 1-2](#))

Deferrals (partial approvals/further review pending) 2010 ([pgs. 6-7](#)); 2022 ([pg. 3](#))

Disapproval 2004 ([pgs. 21-22](#))

F

G

Good cause for not including a water body on the 303(d) list 2006 ([pg. 21](#); [59](#)); 2008 ([attachment 1](#))

H

I

Independent Applicability 2006 ([pgs. 43-45](#))

Integrated reporting basics

Electronic reporting 2006 ([pg. 65](#)); 2018 ([pgs. 1-2](#)); *see also* [ATTAINS](#)

Five Reporting Categories 2006 ([pg. 46](#)) *see also* [Reporting Categories](#)

Integration of reporting requirements 2006 ([pgs. 9-12](#))

Recommended organization 2006 ([pgs. 13-26](#))

Relationship of ATTAINS to Integrated Reporting elements 2022 ([pg. 7](#))

Required vs. recommended elements 2006 ([pgs. 27-28](#))

J

K

L

M

Mercury.....See [Pollutants](#)

Monitoring

Coordinating with monitoring programs 2024 ([pgs. 28-29](#))

Probability-based monitoring 2006 ([pgs. 38-39](#))

Rotating basin approach 2004 ([pg. 21](#)); 2010 ([pg. 4](#))

Schedules 2004 ([pgs. 18-19](#))

N

Natural conditions/naturally occurring pollutants 2006 ([pg. 62](#)) 2008 ([pgs. 10-11; Attachment 2-1](#)); 2014 ([pgs. 4-6](#))

NutrientsSee [Pollutants](#)

O

Observed effect..... 2006 ([pg. 68](#))

Ocean acidification..... 2012 ([pgs. 6-7](#))

P

Priority rankings for TMDL Development, including waters targeted for TMDL development in the next 2 years.. 2006 ([pgs. 63-64; A-6](#)); 2024 ([pgs. 6-7](#)); 2026 ([pg. 22](#))

Pollutants

Identification of pollutants causing or expected to cause an impairment.....	2024 (pgs. 17-19; 39-40)
Mercury (includes Category 5m)	2008 (pgs. 11-12)
Nutrients (includes harmful algal blooms)	
Assessment/listing for nutrient-related impairments (includes narrative criteria)	2024 (pgs. 16-17; 35-38)
Identifying nutrient-impacted waters for 303(d) lists without numeric criteria (includes biological conditions and narrative criteria).....	2014 (pgs. 6-13)
Trash-related impairments (includes examples of using narrative criteria).....	2024 (pgs. 13-15; 31-34)

Public engagement

Comment opportunity on EPA-added waters	2002 (pg. 11); 2004 (pg. 21); 2024 (pg. 24)
Participatory/citizen science.....	2024 (pgs. 9; 26-27)
Public participation and engagement.....	2006 (pgs. 25-26); 2024 (pg. 23)

Public water supply use impairments

In general.	2026 (pg. 9)
Assemble, evaluate and use data	2026 (pgs. 10-13)
Additional information and resources for PWS assessment	2026 (pgs. 14-18)

Q

R

Reasonable information requested by EPA	2006 (pgs. 11 , 20); 2022 (pg. 8)
Reporting categories	
Five-part categorization of waters	2006 (pg. 46)
3 (clarification on appropriate use)	2010 (pgs. 5-6)
4a, 4b, 4c	2006 (pgs. 53-56)
4a	2006 (pg. 54)
4b	2006 (pg. 54-56); 2008 (pg. 7 ; attachment 2)
4c and non-pollutant pollution	2004 (pg. 8); 2006 (pg. 56); 2016 (pgs. 13-16); 2024 (pg. 29)
5	
Segments to include in Category 5 (the 303(d) list of WQLS requiring a TMDL)	2006 (pg. 57)
Subcategories	
In general	2006 (pg. 50)
5r	2016 (pgs. 7-8); 2024 (pgs. 4-5)
5m	2008 (pgs. 11-12)
Restoration	
Documenting restoration	2008 (pgs. 4-5)
Non-TMDL Restoration Plans (includes Advance Restoration Plans, formerly known as Alternative Restoration Plans)	2024 (pgs. 5; 20-21); 2016 (pgs. 4-8)
Rotating basin approach	2004 (pg. 21); 2010 (pg. 4), 2024 (pg. 29)

S

Segmenting waters

- Defining (Segmenting) waters 2006 ([pgs. 46-47](#)); 2026 ([pgs. 2-3](#))
- Reporting AUs geographic information using the National Hydrography Dataset (NHD)..... 2002 ([pgs. 2-3](#)); 2006 ([pgs. 46-47](#))
- Submitting GIS data in ATTAINS..... 2026 ([pg. 3](#))

Shared waters 2004 ([pg. 14](#)); 2006 ([pgs. 42-43](#))

T

Threatened waters..... 2002 ([pg. 5](#)); 2006 ([pg. 9, pg. 47, pg. 59, pg. 69](#)) 2024 ([pg. 3](#))

Timeliness

- In general 2012 ([pg. 1-2](#))
- Early engagement and well-supported decisions 2022 ([pgs. 1-6](#))

TMDL submission schedules (40 CFR 130.7(d)(1)) 2006 ([pg. 63](#)); 2024 ([pgs. 6-7](#))

Trash-related impairments[See Pollutants](#)

Tribal Water Quality and Program Development (Vision Focus Area)

- Direct implementation 2024 ([pg. 13](#))
- Downstream standards 2024 ([pgs. 12-13](#))
- EPA action on State Lists with respect to Waters in Indian country 2024 ([pgs. 11-12](#))
- Treaty and other reserved rights 2024 ([pg. 13](#))
- Tribal consultation (includes early engagement/coordination) 2024 ([pg. 12](#))
- Tribal Treatment in a Similar Manner as a State (TAS) 2024 ([pgs. 10-11](#))

U

V

Vision

Distinction between vision priorities and priority ranking of listed waters 2016 ([pgs. 3-4](#)) 2024 ([pg. 6](#))

Performance metrics2024 ([pgs. 4; 6](#))

Prioritization Frameworks..... 2016 ([pgs. 3-4](#)); 2024 ([pgs. 6-7](#)).

W

Water Quality Limited Segments 2006 ([pg. 57-59](#)) 2014 ([pg. 7](#)) 2024 ([pg. 3](#))

Water quality standards 2006 ([pg. 69](#))

Watershed approach 2008 ([pgs. 8-9](#))

X

Y

Z