



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

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MEMORANDUM

SUBJECT: Superfund Special Accounts Management Strategy for 2019 - 2021

FROM: James E. Woolford, Director 
Office of Superfund Remediation and Technology Innovation
Office of Land and Emergency Management

TO: Superfund National Program Managers, Regions 1-10
Assistant Regional Administrators, Regions 1-10
Regional Counsels, Regions 1-10

On behalf of the U.S. Environmental Protection Agency's Special Accounts Senior Management Committee, this updated Superfund Special Accounts Management Strategy ("Strategy") sets forth EPA's plan for ensuring that special accounts are successfully used nationwide to support cleanup at contaminated sites being addressed under the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA). The goal of the Strategy is to continually improve the use, management and monitoring of special accounts. This Strategy serves as a roadmap for EPA Regional and Headquarters personnel who are responsible for the oversight and management of special accounts. EPA has updated a workplan to undertake the activities outlined in this Strategy (see Attachment 1) and will evaluate and revise the Strategy after three years.

Through the development and implementation of this Strategy, EPA intends to achieve the following objectives:

- Continue to implement a nationally consistent approach to managing and monitoring special accounts;
- Maximize the use of special accounts to support site cleanups;
- Ensure the proper tools are available to maximize the use of special account funds; and,
- Improve coordination and transparency on the use of special accounts.

The Superfund Special Accounts Senior Management Committee (“Committee”) serves as the oversight body for the Agency’s management and use of special accounts.¹ The Committee, comprised of senior managers from the Office of Superfund Remediation and Technology Innovation (OSRTI), Office of Site Remediation Enforcement (OSRE), Office of the Chief Financial Officer (OCFO), and lead Regions for both Superfund and Management, oversees the implementation of this Strategy.

I. Background and Purpose

Special accounts are site-specific, interest bearing sub-accounts within the Superfund Trust Fund established through settlements and used to fund site-specific work. The Agency’s goal for the establishment and use of special accounts is to provide cleanup dollars collected under agreements with parties for sites where future response work remains. Use of special account resources helps to achieve cleanup without relying solely on EPA’s annual Superfund appropriations, thus preserving annually appropriated resources for sites without viable parties.

Special accounts have been established and used in the Superfund program for over two decades. To date, EPA has collected more than \$7.0 billion in settlement funds, earned over \$548 million in interest, and used more than \$4.2 billion for the cleanup of hundreds of Superfund sites.² While some special accounts have a large balance available, the vast majority (73%) of open special accounts have less than \$1 million available.³

The Agency has been successful at collecting settlement funds to be placed in special accounts and directing these funds towards future response actions. Through its enforcement efforts negotiating settlements for past costs and future response costs, the Agency continues to receive site-specific settlement funds that are placed in special accounts each year, so the extent of progress on actual obligation and disbursement of funds may not be apparent upon review solely of the cumulative available balance. Annual obligations and expenditures from current special account balances are offset by new deposits for future response work.

The Agency’s success in collecting funds from parties for future response work and placing those funds in special accounts has called for a greater focus on managing and using those funds. Through implementation of this Strategy, the Agency can manage special accounts to ensure that:

- 1) Available special account funds that are needed for future site cleanup work are being used as expeditiously as possible;
- 2) Special account funds, rather than annually appropriated resources, are used for response work as appropriate;
- 3) Special account funds are reclassified or transferred to the general portion of the Superfund Trust Fund when they are no longer needed for future cleanup work at a particular site;

¹ More information on the Superfund Special Accounts Senior Management Committee can be found at: <https://www.epa.gov/enforcement/superfund-special-accounts>.

² As of October 1, 2018, 1,424 special accounts have been established for 1,117 sites. The \$4.2 billion used for cleanup includes \$3.77 billion disbursed and \$456.9M obligated but not yet disbursed for cleanup work.

³ Based on data from Compass Business Objects Reporting as of October 1, 2018.

- 4) Special accounts are closed when funds are no longer required for work at the site and no future deposits are expected; and,
- 5) Data continue to be collected to allow for the effective monitoring of planned and actual uses for special account funds.

II. Special Accounts Management Strategy

The establishment, planning, and use of special accounts requires extensive coordination among the Regions and Headquarters. EPA has implemented many management practices to help ensure that the funds in special accounts are managed effectively to support cleanup at Superfund sites. To improve upon these practices, EPA's management strategy focuses on four main areas: 1) Coordination and Transparency; 2) Planning and Use of Special Accounts; 3) Monitoring Special Accounts; and 4) Regional Support, Guidance and Training.

1. Coordination and Transparency

Intra-agency Coordination

EPA has focused attention on improving coordination among the offices responsible for managing special accounts: the three Headquarters offices (OSRTI, OSRE, and OCFO) and the Regions (Regional program, counsel, and finance offices). These EPA offices have collaborated closely on improvements to data systems, oversight and tracking, financial management procedures, and responding to inquiries from external parties. These offices have further reinforced management initiatives through activities such as training events, regular meetings, and monthly conference calls.

OSRTI, OSRE, and OCFO Office Directors, along with the appropriate Division Directors for the Lead Region for Superfund and the Lead Region for Management, participate on the Committee. The Committee meets at least semi-annually to discuss the current status of the program and elevates issues, as appropriate, to the appropriate senior level official(s) at the Assistant Administrator level or above for resolution. OSRTI, as the Chair of the Committee, convenes and organizes the meetings.

OSRTI, OSRE, OCFO, and Regions will continue the following activities to coordinate special account activities:

- Attend and participate in Superfund's semi-annual Superfund Division Director meetings, Regional Counsel Branch Chief meetings, and other national meetings.
- Attend and participate in regular intra-agency meetings, such as at OSRE/OSRTI bi-weekly meetings.
- Attend and participate in semi-annual Committee meetings.
- Continue to hold monthly conference calls, as necessary, to discuss and coordinate special account activities and issues among the offices as they arise.
- Participate on national quarterly conference calls with Regional program, counsel, enforcement, and financial staff to discuss special account activities and issues.

Responding to External Inquiries

EPA receives inquiries about special accounts from a host of entities, including the Office of Inspector General (OIG), the Office of Management and Budget (OMB), the Government Accountability Office (GAO), Congress, the public, and the media. EPA's goal in responding to these inquiries is to be timely, informative, and accurately answer the questions posed.

OSRTI will coordinate responses to broad special account related inquiries from external parties, such as GAO, OIG, and the media, as appropriate. OCFO will continue to be the lead office to coordinate responses to inquiries from OMB, the Congressional Budget Office (CBO), Congressional appropriations committees, or other external entities as appropriate.

EPA will continue its practice of responding to requests in a timely and efficient manner and will coordinate responses across offices. We recognize that external parties can provide insights into needed changes that improve the program. Each request will be thoroughly reviewed and responded to as warranted. If action is required, the relevant EPA office(s) will implement the action as appropriate.

Making Special Account Information Available to the Public

Publicly reporting information on special accounts allows external parties to understand the importance and benefits of special accounts to the Superfund program and promotes understanding of how these funds are spent. EPA will continue to report special accounts financial and planning information in the annual Performance Plan and Congressional Justification that is submitted to Congress. This information is reported publicly on EPA's internet to provide more transparency about EPA's use of special accounts without undermining enforcement efforts at particular Superfund sites.

OSRTI and OSRE will update the special accounts internet page at least annually with cumulative special account data, such as amounts collected, used, and available in all special accounts.⁴ Fact sheets on EPA's special accounts program have been developed to assist the public in understanding what special accounts are and how they may be used. OSRE will maintain the special accounts internet page, in coordination with OSRTI, and staff in OSRTI, OSRE, and the OCFO offices will routinely review and update the information available. The Committee will continue to explore options for placing additional, pertinent information on the EPA's internet sites.

Cumulative special account information is reported on the monthly Superfund Trust Fund financial statements by the Department of Treasury.⁵ OCFO will monitor these reports monthly, and work with the Bureau of Fiscal Services to fix any discrepancies.

⁴ Special Accounts Internet content is available at <http://www.epa.gov/enforcement/superfund-special-accounts>.

⁵ Department of Treasury's Trust Funds Program Monthly Reports for the Hazardous Substance Superfund are available at <http://www.treasurydirect.gov/govt/reports/tfmp/hazfund/hazfund.htm>. Reporting of the receipt account began with the September 2015 monthly report.

OSRTI has developed a document that provides the key data points often used in communications specifically for special accounts. The goal of this document is to ensure consistent messaging across the Agency when discussing special accounts. The document also identifies the success and benefits of using special accounts. OSRTI will annually update this document with end of fiscal year data.

Availability of Information on the Intranet

The intranet serves as an important resource for Agency staff working on special accounts.⁶ OSRE and some Regional offices currently maintain intranet pages specific to special accounts. OSRE has coordinated the Agency's special account content on the intranet, and the pages include communication tools and tools for practitioners, such as sample memos for Regions to use when notifying Headquarters of planned special account actions. Also housed on the OSRE special accounts intranet page is an annotated bibliography of special account guidance and frequently asked questions specific for special accounts. These interactive tools provide specific information on special accounts topics with links to relevant guidance, models, and memos.

2. Planning and Use of Special Accounts

By developing and monitoring plans for using available special account funds, OSRTI, OSRE, and the Regions will be able to analyze the use of special accounts and ensure special account funds are considered as site response actions are planned. Through these efforts, the Agency will be able to better plan and use special account resources on a site level, as well as identify trends at the Regional and national levels.

Special Account Utilization

The use of special account funds enables the Superfund program to increase its capacity to conduct response work at more sites than if it had to rely solely on annually appropriated funds. While special account funds provide a readily available resource for EPA to conduct site response work, it may take years for response work to be initiated and completed at some Superfund sites with special account funds available due to other extenuating circumstances, including the specific requirements for fund use set forth in the settlement agreement, the stage of site cleanup, the viability of other responsible parties to conduct site cleanup, and the nature of the site contamination, among other things.

Special account resources should generally be used before annually appropriated resources for site response activities. On an annual basis, OSRTI will work with Regional offices to review recent expenditures of annually appropriated funds for sites with open special accounts to evaluate if special account funds could be used for those response costs rather than appropriated funds.

As part of efforts to make special account funds available earlier in the fiscal year for obligation and disbursement, OCFO's Office of Budget (OB) began a pilot in FY 2017 for the automatic

⁶ OSRE's Special Accounts Intranet content is available at <http://intranet.epa.gov/oeca/osre/work-team/workgroup/sa/index.html>.

rollover of unused reimbursable authority for special account funds at the beginning of the fiscal year. OB will continue to monitor this process to identify improvements in the utilization of requested reimbursable authority for special account funds. OB will evaluate the pilot's results in the beginning of FY 2021.

Through the Superfund Task Force, EPA is working to ensure that contaminated sites across the country are remediated to protect human health and the environment and returned to beneficial use as expeditiously as possible. The Committee will continue to work on actions to implement the Superfund Task Force recommendation to maximize the use of special accounts to facilitate site cleanup and/or redevelopment.

Enabling Effective Regional Planning in SEMS

The special accounts management screen in the Superfund Enterprise Management System (SEMS) enables Regions to see planning data and enter additions or changes for the use of special account funds in conjunction with response activities for individual sites. Available balances for special accounts are imported into SEMS nightly from information maintained by OCFO, which allows the Regions to monitor their account balances and plan the use of resources for ongoing and future site-specific response activities.

Regions are expected to plan appropriately for available funds in each special account, and Regions will update special account planning data on a continual basis, as warranted by site activity.⁷ The planning data should be updated at least twice a year during the work planning and mid-year review process, but also more frequently when a milestone is reached (e.g., an account is established, funds are received, new planning information is available).

OSRTI and OSRE will periodically review the utility of the special account planning fields in SEMS to determine if appropriate data have been captured to manage the accounts and assess and report on the value of special accounts to the Superfund program. OSRTI and OSRE also will work with the Regions to ensure the fields in SEMS meet Regional needs for planning site actions and planned utilization of special account resources.

Quality Control / Quality Assurance

It is crucial to the successful management of special accounts that SEMS planning data are not only current, but also entered completely and accurately. This data must be entered consistently across Regions to reflect accurately the true nature of how special account funds will be used to support site work. Consistent with all plans for site-specific response actions, the use of special account funds should be discussed with Regional program management to ensure they are fully aware of the spending plans for each site.⁸ Through review and analysis of this data, EPA can

⁷ See the September 28, 2010, "Guidance on the Planning and Use of Special Accounts" [OSWER Directive# 9275.1-20] at <https://www.epa.gov/sites/production/files/2013-10/documents/plan-use-specacct.pdf>.

⁸ See the September 28, 2010, "Guidance on the Planning and Use of Special Accounts" [OSWER Directive# 9275.1-20] at <https://www.epa.gov/sites/production/files/2013-10/documents/plan-use-specacct.pdf>.

ensure that the funds are used to their fullest potential, as well as report to internal and external stakeholders, as appropriate. Data monitoring is discussed below.

OSRTI maintains and updates a SEMS User Guide that outlines how Regions should enter planning information in the data and comment fields.⁹ Regional staff also are able to clarify procedures by participating in national quarterly special account conference calls, bi-weekly Superfund Information Management Coordinator/Budget Coordinator (IMC/BC) calls, or through consultation with a Headquarters special accounts contact.

3. Monitoring Special Accounts

Monitoring special accounts will achieve the following goals:

- 1) Ensure appropriate use of the SEMS planning fields to maintain data quality;
- 2) Ensure funds are planned to the fullest extent possible and in accordance with guidance;
- 3) Maximize the use of funds in special accounts; and,
- 4) Ensure both annually appropriated and special account resources are planned for and used appropriately.

Data Monitoring Plan

OSRTI and OSRE have developed a special account data monitoring plan that outlines the process for reviewing SEMS special account planning data and determining areas of OSRTI and OSRE focus for improving the management of special accounts. The plan helps to inform work planning and mid-year reviews, reporting to management, and topics for additional training and/or guidance. OSRTI and OSRE update the plan as necessary to reflect current priorities and activities.

Monthly Reviews of Accounts with Negative Balances

On a monthly basis, the Cincinnati Finance Center will monitor accounts with negative funds available and coordinate with the Regions to correct the appropriate transactions within those accounts. Regions should make corrections to address the negative funds issue, generally within 30 days, or provide a status to CFC of why a correction cannot be made.

Requests for Special Account Transactions

OSRTI, OSRE, and OCFO will work closely with the Regions on reclassifications, transfers to the Superfund Trust Fund, and special account closures to ensure national policies are implemented consistently. During work planning and mid-year sessions, as well as through the notification process for these actions, Headquarters will discuss with the Regions the Region's

⁹ The Instruction Guide is available at:
http://intranet.epa.gov/oerrinet/rmd/imb/sems/SEMS_SpecialAccount_UserGuide_2014.pdf.

intentions to reclassify or transfer resources to the general portion of the Superfund Trust Fund prior to such actions taking place.

OSRTI, OSRE, and OCFO are working with the Regions to centralize the process for requesting the movement of funds among special accounts for the same site, reclassifications, transfers to the Trust Fund, and account closures with the goals of streamlining the process and improving transparency of the status of requested actions. By centralizing these requests and streamlining the process to request actions, EPA will have better internal controls to ensure requested actions are completed or, if they are not completed, appropriate follow up action can be taken.

Monitoring Reports

OCFO has created reports in Compass Business Objects Reporting (CBOR) for Regions to monitor special account financial transactions. OCFO and the Regions evaluate on an ongoing basis whether existing reports in CBOR need to be modified or new reports developed for Regions and Headquarters to monitor special account activity.

OSRTI, OSRE, and the Regions will develop new reports and/or modify existing reports to effectively monitor SEMS planning data and the use of special accounts as needed.

Regional Superfund Division Directors will annually review open accounts with more than \$1 million available, accounts with \$0 obligated or disbursed in the past 5 years, and accounts with less than \$25 thousand available; this review ensures effective utilization of funds available in these accounts and timely closure of accounts to decrease management and oversight. OSRTI will provide a list of accounts that should be reviewed as part of the annual work planning special account data review.¹⁰

OSRTI will continue to provide quarterly reports to the Superfund Division Directors and the Committee on the status of planned reclassifications, transfers to the Superfund Trust Fund, and overall utilization of special accounts.

Regional Work Planning and Mid-Year Reviews

During the annual work planning and mid-year review processes, OSRTI and OSRE will pull SEMS data using developed monitoring reports to serve as the basis for work planning and mid-year discussions with the Regions. The work planning data pull will take place at the beginning of the fiscal year to establish a baseline for planning data for the coming fiscal year and to allow EPA to report on special account multi-year plans. OSRTI and OSRE may conduct other SEMS data pulls for use during mid-year reviews, and, on an ad hoc basis, may initiate other queries of the data and conduct additional reviews.

During work planning as well as throughout the fiscal year, OSRTI, OSRE and the Regions will use existing data to discuss how special account existing balances are being used to achieve site progress, and whether opportunities exist to use additional funds for response actions at a site or

¹⁰ See the "Effective Utilization of Superfund Special Accounts" memorandum issued April 2, 2012 at <https://semspub.epa.gov/work/HQ/175865.pdf>.

to reclassify or transfer resources to the general portion of the Superfund Trust Fund. OSRTI and OSRE staff will review the planning data entered into SEMS in accordance with the priorities outlined in the special account data monitoring plan and provide reports to the Committee about how special account funds are planned for use in SEMS. OSRTI and OSRE also will put special emphasis on ensuring special account funds are planned and used in accordance with appropriate guidance.

Ad-hoc Reviews of Special Account Planning and Utilization Data

OSRTI, OSRE, and OCFO may conduct ad-hoc reviews of special account planning and/or utilization data using data from SEMS and CBOR. These reviews may be done to support Federal Managers Financial Integrity Act (FMFIA) requirements or to support activities to improve the management and use of special accounts.

4. Regional Support, Guidance and Training

Guidance and Training

The Agency has developed support documents relevant to the establishment, use, and management of special accounts and has issued guidance and documents clarifying roles and responsibilities of staff. In addition, requirements documents, fact sheets, and program status reports have been made available to assist in the understanding and management of special accounts. Special account planning and utilization data will be evaluated to identify areas where additional training, guidance, and/or reference materials may be needed. Guidance and training materials also will be developed at the direction of the Committee to ensure effective utilization and proper management of special accounts.

OSRTI, OSRE, and OCFO will continue to conduct national and Region-specific special account training. For example, special account training has been provided via webinars and has been discussed at Superfund Branch Chief meetings and Superfund Division Director meetings. These dialogues may lead to the determination that further guidance or input is required on an issue.

Special account planning and use data also will be used to identify areas where additional training, guidance, and/or reference materials may be needed. OSRTI, OSRE, and the Regions will explore other opportunities to engage on special account issues, such as during Regional visits.

III. Designation of Points of Contact

OSRTI, OSRE, and OCFO have dedicated at least one person in each office who will be a primary point of contact for the Regions and who will monitor special account use, planning data, and general special account issues. In addition, each Region has designated at least one person as a primary special account contact who coordinates across the Region on special account management issues.

IV. Strategy Implementation

Through implementation of the activities outlined in this Strategy, EPA will make additional improvements in the management of special accounts. OSRTI, OSRE, and OCFO have updated a workplan (Attachment 1) to undertake the activities outlined in this Strategy. The workplan is dynamic to allow for activities to change as information and priorities regarding special accounts may change. Implementation of this Strategy will be discussed at semi-annual meetings of the Committee, as well as with Regions at national meetings. OSRTI, OSRE, and OCFO will evaluate and update this Strategy after three years.

If you have any questions regarding this Strategy, please contact Tracey Stewart in OSRTI at 703-603-8791 or stewart.tracey@epa.gov.

Attachment

cc: Special Accounts Senior Management Committee
Superfund Special Account Contacts, Regions 1-10
Superfund Regional Branch Chiefs, Regions 1-10
Regional Comptrollers, Regions 1-10
Peter Wright, AO
Barry Breen, OLEM
Steven Cook, OLEM
Susan Bodine, OECA
Larry Starfield, OECA
Holly Greaves, OCFO
David Bloom, OCFO
Reggie Cheatham, OLEM/OEM
Gregory Gervais, OLEM/FFRRO
Nigel Simon, OLEM/OPM
Tracey Stewart, OLEM/OSRTI
Manuel Ronquillo, OECA/OSRE
Laura Ripley, OCFO/OB
Gregory Luebbering, OCFO/OC
Randy Sargent, OCFO/OC
Elizabeth McGuffey, OCFO/OC

Special Accounts Management Strategy Implementation Work Plan

Strategy Priority	Activity	Sub-Activity	Due Date
Coordination & Transparency	Availability of Information on EPA's Intranet	Maintaining and updating special account information available on the Intranet	Ongoing
Coordination & Transparency	Making Special Account Information Available to the Public	Maintaining and updating special account information available on the Internet	At least annually
Coordination & Transparency	Making Special Account Information Available to the Public	EPA's Annual Performance Plan and Congressional Justification	1st Monday in February each year
Coordination & Transparency	Making Special Account Information Available to the Public	Monitor receipt account in monthly Superfund Trust Fund financial statements	Ongoing
Coordination & Transparency	Making Special Account Information Available to the Public	Review and update key data points for national Superfund special accounts communications	Annually
Coordination & Transparency	Intra-agency Coordination	Special Accounts Senior Management Committee (SASMC) semi-annual meetings	Semi-annual
Coordination & Transparency	Respond to External Inquiries	Coordinate and respond to OIG, GAO, Congressional, public, and press inquiries	As inquiries occur
Coordination & Transparency	Intra-agency Coordination	Update Special Accounts Management Strategy	Every 3 years
Coordination & Transparency	Intra-agency Coordination	Update SASMC Charter	Every 2 years
Coordination & Transparency	Intra-agency Coordination	Report on annual activities of the SASMC	1st quarter each FY
SA Planning & Use Efforts	Quality Assurance/Quality Control	Update/maintain SEMS special account management screen user guide	Ongoing
SA Planning & Use Efforts	Enable Effective Regional Planning in SEMS	Update/maintain SEMS special account management screens	Ongoing

Strategy Priority	Activity	Sub-Activity	Due Date
SA Planning & Use Efforts	Enable Effective Regional Planning in SEMS	Regions review and update special account planning data in SEMS	At least twice a year
SA Planning & Use Efforts	Special Account Utilization	Review on annual basis recent expenditures of annually appropriated funds for sites with an open special account	Annual
SA Planning & Use Efforts	Special Account Utilization	Implement pilot to carryover special account reimbursable authority at the beginning of the fiscal year	Through beginning of FY 2021
SA Use & Planning Efforts	Special Account Utilization	Implement Superfund Task Force recommendations specific to special accounts	FY 2019
Monitoring SAs	Monitoring Reports	Develop new reports and/or modify existing reports to effectively monitor SEMS planning data	Ongoing
Monitoring SAs	Monitoring Reports	Provide special account management reports on a quarterly basis to Superfund Division Directors and the SASMC	Ongoing
Monitoring SAs	Monitoring Reports	Develop new reports and/or modify existing reports in CBOR to effectively monitor special account financial activity	Ongoing
Monitoring SAs	Monitoring Reports	Regional Superfund Division Directors annual review of select special accounts	Annual
Monitoring SAs	Special Accounts Data Monitoring Plan	Implement and update data monitoring plan as needed	Ongoing
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	OSRTI and OSRE staff review planning data entered in SEMS	Twice a year
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	Provide to the SASMC an analysis of the planning data entered in SEMS	Twice a year
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	Per OIG recommendation, regularly analyze accounts 10 years old or more	At least twice a year
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	Per OIG recommendation, evaluate \$88.4M held (as of	At least twice a year

Strategy Priority	Activity	Sub-Activity	Due Date
		OIG 2009 Report) for potential future use	
Monitoring SAs	Ad-hoc Reviews of Special Accounts	FMFIA Reviews	As needed or requested
Monitoring SAs	Requests for Special Account Transactions	Headquarters review of regional reclassification, transfer to the Trust Fund, and closure memos	As memos are received
Monitoring SAs	Requests for Special Account Transactions	Centralize process for requesting special account transactions (movement of receipts, reclassifications, transfers to the Trust Fund, and account closures)	FY 2020
Monitoring SAs	Monthly Reviews of Accounts with Negative Balances	Identify and monitor monthly accounts with negative fund code and account available balances	Monthly
Regional Support, Guidance & Training	Guidance and Training	Conduct national and region-specific special account training	As needed or requested
Regional Support, Guidance & Training	Guidance and Training	Identify guidance or reference documents for development	Ongoing