



OFFICE OF LAND AND EMERGENCY MANAGEMENT

WASHINGTON, D.C. 20460

MEMORANDUM

SUBJECT: Superfund Special Accounts Management Strategy for 2025 - 2027

FROM: Silvina Fonseca, Acting Deputy Director
Office of Superfund Remediation and Technology Innovation
Office of Land and Emergency Management

TO: Superfund and Emergency Management Division Directors, Regions 1-10
Mission Support Division Directors, Regions 1-10
Regional Counsels, Regions 1-10

I. Introduction

On behalf of the U.S. Environmental Protection Agency's Special Accounts Senior Management Committee ("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). Developed with the goal of continually improving EPA's use, management, and monitoring of special accounts, the strategy also serves as a roadmap for EPA regional and Headquarters personnel who are responsible for the oversight and management of special accounts. EPA's updated workplan includes the activities outlined in this strategy (see Attachment 1). This strategy will remain in effect until EPA evaluates and revises the strategy in 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.
- Improve coordination and transparency on the use of special accounts.

The 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), the Superfund and Emergency Management Division (SEMD) of the current lead region for Superfund and the Mission Support Division (MSD) of the current lead region for Management, oversees the implementation of this strategy.

II. 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 CERCLA response 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 CERCLA response work remains. Use of special account resources achieves cleanup without relying solely on EPA's other sources of funding for the Superfund program, including annual and supplemental appropriations and Superfund tax funds, thus preserving those other resources for sites without viable responsible parties.

Special accounts have been established and used in the Superfund program for over three decades. To date, EPA has collected more than \$8.5 billion in settlement funds, earned over \$934 million in interest, and used approximately \$5.9 billion for the cleanup of hundreds of Superfund sites (including reclassifications).² While some special accounts have a large balance available, the vast majority (71 percent) 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 CERCLA response actions. Through its ongoing enforcement efforts to negotiate settlements for past costs and future response costs, the agency continues to receive and place in special accounts site-specific settlement funds. Annual obligations and disbursements from current special account balances are often offset by new deposits for future response work; thus, the use of special account funds may not be apparent upon review solely of the cumulative available balance.

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, 2024, 1,635 special accounts have been established for 1,218 sites. The \$5.9 billion used for cleanup includes \$5.27 billion disbursed and \$605.8 million obligated but not yet disbursed for cleanup work.

³ Based on data from Compass Business Objects Reporting as of October 1, 2024.

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 appropriated and Superfund tax resources, are used for CERCLA 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.
- 4) Special accounts are closed when funds are no longer required for work at the site, all obligations have been liquidated, and/or no future deposits are expected.
- 5) Data continue to be collected to allow for the effective monitoring of planned and actual uses for special account funds.

III. 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 the agency manages special account funds effectively to support Superfund site cleanups. 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 improved 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 to improve data systems, oversight and tracking, financial management procedures, and responses to external party inquiries. These offices have further reinforced management initiatives through activities such as training events, regular meetings, and conference calls.

The office directors for OSRTI, OSRE, and OCFO, along with the appropriate SEMD and MSD lead region directors, participate on the Committee. The Committee meets semi-annually to discuss the status of special accounts and to elevate issues, as appropriate, to the appropriate senior level official(s) at the assistant administrator level or above for resolution. The OSRTI office

director, as the Committee's chair, convenes and organizes the meetings and prepares an annual report on the Committee's activities each fiscal year.

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

- Attend and participate in Superfund's semi-annual SEMD Director meetings, Regional Counsel Branch Chief meetings, and other national meetings as warranted by the agendas for those meetings.
- Attend and participate in regular intra-agency meetings, such as at OSRE/OSRTI monthly meetings.
- Attend and participate in semi-annual Committee meetings.
- Continue to hold monthly staff conference calls, as necessary, to discuss and coordinate special account activities and issues among the offices as they arise, or in lieu of conference calls, OSRTI will provide monthly updates via email to staff on special account activities.
- Participate on national quarterly conference calls with regional program, legal 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 to 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 agency offices. EPA recognizes 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 as well as promotes understanding of how these funds are spent. EPA will continue to report special accounts

financial and planning information in the agency's annual Performance Plan and Congressional Justification submitted to Congress. This information is reported publicly on EPA's internet page to provide more transparency about EPA's use of special accounts.

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 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 that is posted. The Committee will continue to explore options for placing additional, pertinent information on the EPA's various internet sites.

Availability of Information on the Intranet and Microsoft Teams

The intranet serves as an important resource for agency staff working on special accounts.⁵ 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. Also housed on the OSRE special accounts intranet page are frequently asked questions specific to special accounts and a quick reference guide for special account practitioners. Both of these tools are updated at regular intervals to provide specific information on special accounts topics along with links to relevant guidance, models and memos.

The agency has a "Superfund Special Accounts" Microsoft Team site for regional and Headquarters program, legal counsel, enforcement, and financial staff that manage and use special accounts. The team site was created to facilitate conversation among special account contacts in the regions and Headquarters and to house relevant documents to assist with the management of special accounts.

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-specific CERCLA 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.

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

⁵ OSRE's Special Accounts intranet content is available at <https://work.epa.gov/enforcement-compliance/special-accounts-national-workgroup>.

Special Account Utilization

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

Special account resources should generally be used before appropriated and Superfund tax resources for site-specific CERCLA response activities. Utilizing available special account funds for near-term funding needs leverages special account funds to conduct more Superfund site response work than could otherwise be performed.

On an annual basis, OSRTI will continue to work with regional offices to review recent expenditures of appropriated and Superfund tax funds for sites with open special accounts to evaluate if special account funds could be used for those response costs rather than appropriated or Superfund tax funds. Those appropriated or Superfund tax expenditures can be replaced in Compass with available special account funds, thus making the appropriated or Superfund tax funds available for other Superfund uses in the current fiscal year.

OCFO's Office of Budget (OB) will continue to roll over unused reimbursable authority for special account funds at the beginning of each fiscal year. OB will continue to monitor regional use of reimbursable authority at work planning and mid-year timeframes.

Requests for Prior Written Approval for Special Account Disbursement

Special account funds may be disbursed, as a settlement incentive, to PRPs or bona fide prospective purchasers (BFPPs) who undertake EPA-selected CERCLA response actions pursuant to an agreement under CERCLA.⁶ The regions must obtain prior written approval (PWA) from the director of OSRE's Regional Support Division (RSD) prior to making an offer of disbursement of special account funds during settlement negotiations with a PRP.⁷ In the PWA request, the regions must establish why a PRP will not receive an undue benefit from the special account disbursement. Prior to making a special account disbursement offer to a BFPP, the regions must consult with the director of RSD.⁸

⁶ See [Guidance on Disbursement of Funds from EPA Special Accounts to Entities Performing CERCLA Response Actions](#).

⁷ See [section A15 of the OSRE Roles Chart](#) and the [OSRE Procedures Handbook for Prior Written and Oral Approvals of CERCLA and RCRA/CWA/UST Settlements](#).

⁸ See [section C43 of the OSRE Roles Chart](#).

Enabling Effective Regional Planning in the Superfund Enterprise Management System

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

The regions are expected to plan to the extent possible the available funds in each special account, and regions will update special account planning data as warranted by site activity.⁹ The regions will formally review and update planning data at least twice a year as part of 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 to 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 SEMS fields meet regional needs for planning site actions and planned utilization of special account resources.

Quality Control / Quality Assurance

Successful management of special accounts requires that SEMS planning data are not only current but also entered completely and accurately. These 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 CERCLA response actions, the use of special account funds should be discussed with regional program management to ensure they are fully aware of each site's spending plans.¹⁰ Through review and analysis of these data, EPA can ensure that the funds are used to their fullest extent, 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.¹¹ Regional staff are able to clarify procedures by participating in national quarterly special account conference calls, monthly

⁹ See the September 28, 2010, "[Guidance on the Planning and Use of Special Accounts](#)" [OSWER Directive# 9275.1-20].

¹⁰ See the September 28, 2010, "[Guidance on the Planning and Use of Special Accounts](#)" [OSWER Directive# 9275.1-20].

¹¹ See the April 4, 2025, "[Special Account User Guide](#)."

Superfund Budget Coordinator 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 special account funds are planned to the fullest extent possible and in accordance with guidance.
- 3) Maximize the use of special account funds for CERCLA response work.
- 4) Ensure appropriated, Superfund tax, and special account resources are planned for and used appropriately.
- 5) Address accounts with negative balances in a timely manner.

Data Monitoring Plan

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

Addressing Accounts with Negative Balances in a Timely Manner

On a monthly basis, the Cincinnati Finance Division (CFD) will continue to monitor accounts with negative fund balances. CFD will send an email of accounts with negative fund balances to the applicable region and request the necessary corrective actions be taken to correct the special accounts.

- The regions should take steps to avoid additional charges until an account's negative balance has been resolved.
- Within one month of first being notified by CFD of an account's negative balance, regions should make a correction to resolve the negative balance or provide a status to CFD and OSRTI staff as to why a correction has not been made and when the region will make the correction.
- If a special account remains negative for two months since first being notified by CFD and efforts have not been taken by the region to resolve the negative balance and/or inform CFD and OSRTI staff, CFD will notify the SEMD and MSD directors to take the necessary corrective actions.
- If a special account remains negative for three months since first being notified by CFD and efforts have not been taken by the region to resolve the negative balance and/or inform CFD and OSRTI staff, the OSRTI office director will reach out to the SEMD and

MSD directors to determine the action(s) needed to resolve the negative balance as expeditiously as possible, preferably by no later than the end of the fiscal year.

Monitoring Requests for Select Special Account Transactions

To ensure EPA implements national guidance consistently, OSRTI, OSRE, and OCFO will work closely with the regions on reclassifications, transfers to the Superfund Trust Fund, and special account closures. During work planning and mid-year reviews, as well as through the notification process for these actions, Headquarters will review regional plans to reclassify or transfer resources to the general portion of the Superfund Trust Fund.

The process for requesting fund movements among special accounts for the same site, reclassifications, transfers to the Trust Fund, and account closures is centralized in the Special Account Requests SharePoint site. Efforts to centralize these requests and streamline the request process has strengthened and improved EPA's internal controls, helping ensure requested actions are completed or, if they are not completed, appropriate follow-up action is taken. OSRTI will maintain and update the SharePoint site as needed.

Monitoring Reports

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

OSRTI has developed a [Special Account Financial Data](#) dashboard in Qlik to allow agency staff to easily find special account financial information, particularly special account available balance information and accounts with negative fund balances.¹² The information in the Qlik dashboard is updated daily from CBOR. OSRTI will continue to work with stakeholders to identify improvements to the dashboard for special account practitioners.

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.

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

¹² The Special Account Financial Data dashboard can be found here:
https://epa.us.qlikcloudgov.com/sense/app/014f42e3-3e46-44e2-85db-41aa763bd605/sheet/f38220a8-885c-4baf-9ac7-8054dc8fdd13/state/analysis/hubUrl/%2Fcatalog%3Fspace_filter%3D61c0e519f3a364245d645f8e.

OSRTI will coordinate with OCFO to provide to OMB special account utilization reports on a semi-annual basis, as well as a report with planned special account obligations and reclassifications for the current fiscal year.

Regional SEMD directors will continue to annually review accounts with more than \$10 million available, accounts with \$0 obligated or disbursed in the past five years, and accounts with utilization less than the national average for open accounts. This review ensures effective utilization of funds available in these accounts. OSRTI will provide a list of such accounts that should be reviewed as part of the annual work planning special account data review. Updates to the types of accounts reviewed annually by the SEMD directors will be made in the special account data monitoring plan as necessary.

Regional Work Planning and Mid-Year Reviews

During the annual work planning and mid-year review processes outlined in the special account data monitoring plan, OSRTI and OSRE will pull SEMS data using monitoring reports to review plans for the use of available special account funds. 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.

During work planning as well as throughout the fiscal year, OSRTI, OSRE and the regions will use existing data to review how EPA is using special account existing balances to achieve site progress, and whether opportunities exist to use additional funds for CERCLA response actions at a site or to reclassify or transfer resources to the general portion of the Superfund Trust Fund. OSRTI and OSRE staff will review SEMS planning data in accordance with the priorities outlined in the special account data monitoring plan and provide a fact sheet to the Committee with a summary of 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

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

4. Regional Support, Guidance and Training

Guidance and Training

The agency has developed support documents relevant to special account establishment, use, and management and has issued guidance and reference documents clarifying staff roles and responsibilities. In addition, documents, fact sheets, and program status reports are 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 Committee's direction to ensure effective utilization and proper management of special accounts.

OSRTI, OSRE, and OCFO will develop a special account training plan for each calendar year to outline national and region-specific special account trainings to be conducted. 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 to be a primary point of contact for the other offices and the regions. These individuals 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 to coordinate across the region on special account management issues.

IV. Strategy Implementation

Through implementation of 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 evolve. The Committee will discuss the strategy's implementation at its semi-annual meetings of the Committee, as well as with regions at national meetings, as needed. OSRTI, OSRE, and OCFO will evaluate and update this strategy in three years.

If you have any questions regarding this strategy, please contact Tracey Stewart in OSRTI at stewart.tracey@epa.gov.

Attachment 1: Special Accounts Management Strategy Implementation Work Plan

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
Steven Cook, OLEM
Teresa Booeshaghi, OLEM
John Evans, OLEM
Cecil Rodrigues, OECA
Gregg Trembl, OCFO
Lek Kadelic, OCFO
Lynda Kasonde, OLEM/OEM
David Hockey, OLEM/OMDP
Emerald Laija, OLEM/FFRRO
Nena Shaw, OLEM/OPM
Tracey Stewart, OLEM/OSRTI
Jacquie Huynh-Linenberg, OECA/OSRE
Kerriann Shabanowitz, OECA/OSRE
Grace Pezzeminti, OECA/OSRE
Laura Ripley, OCFO/OB
Megan St. Clair, OCFO/OB
Gregory Luebbering, OCFO/OC
Randy Sargent, OCFO/OC
Elizabeth McGuffey, OCFO/OC

Strategy Priority	Activity	Sub-Activity	Frequency
Coordination & Transparency	Intra-agency Coordination	Special Accounts Senior Management Committee (SASMC) Semi-Annual Meetings	Semi-annual
Coordination & Transparency	Intra-agency Coordination	Report on Annual Activities of the SASMC	1st quarter each FY
Coordination & Transparency	Intra-agency Coordination	Monthly SASMC Staff Conference Calls or Written Updates on Special Account Activities	Monthly
Coordination & Transparency	Intra-agency Coordination	Hold National Conference Calls Quarterly w/ Special Account Practitioners	Quarterly
Coordination & Transparency	Intra-agency Coordination	Update Special Accounts Management Strategy	Every 3 years
Coordination & Transparency	Respond to External Inquiries	Coordinate and Respond to OIG, GAO, OMB, Congressional, Public, and Press inquiries	As inquiries occur
Coordination & Transparency	Making Special Account Information Available to the Public	EPA's Annual Performance Plan and Congressional Justification	1st Monday in February each year or date as determined by OMB
Coordination & Transparency	Making Special Account Information Available to the Public	Maintain and Update Special Account Information Available on the Internet	At least annually
Coordination & Transparency	Availability of Information on EPA's Intranet and Microsoft Teams	Maintain and Update Special Account Information Available on the Intranet & Microsoft Team Site	As needed
SA Planning & Use Efforts	Special Account Utilization	Use of Special Account Funds Prior to Appropriated and Superfund Tax Funds	Ongoing

Strategy Priority	Activity	Sub-Activity	Frequency
SA Planning & Use Efforts	Special Account Utilization	Annual Review of Recent Expenditures of Appropriated and Superfund Tax Funds for Sites with an Open Special Account	Annual
SA Planning & Use Efforts	Special Account Utilization	Carryover Special Account Reimbursable Authority at the Beginning of the Fiscal Year	Annual
SA Planning & Use Efforts	Requests for Prior Written Approval (PWA) for Special Account Disbursement	Review and Assess for Approval Regional PWA Requests	As requests are received
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	Enable Effective Regional Planning in SEMS	Update/Maintain SEMS Special Account Management Screen	Ongoing
SA Planning & Use Efforts	Quality Control/Quality Assurance	Update/Maintain SEMS Special Account Management Screen User Guide	As needed
Monitoring SAs	Special Accounts Data Monitoring Plan	Implement and Update Data Monitoring Plan	Ongoing
Monitoring SAs	Monthly Reviews of Accounts with Negative Balances	Addressing Accounts with Negative Balances in a Timely Manner	Monthly
Monitoring SAs	Monitoring Requests for Select Special Account Transactions	Headquarters Review of Regional Reclassification, Transfer to the Trust Fund, and Closure Requests	As requests are received
Monitoring SAs	Monitoring Requests for Select Special Account Transactions	Maintain and Update SharePoint Site to Request Select Special Account Transactions	Ongoing
Monitoring SAs	Monitoring Reports	Develop or Modify Reports in CBOR to Effectively Monitor Special Account Financial Activity	As needed

Strategy Priority	Activity	Sub-Activity	Frequency
Monitoring SAs	Monitoring Reports	Maintain and Update Special Account Financial Data Dashboards for EPA Managers and Staff	Ongoing
Monitoring SAs	Monitoring Reports	Develop or Modify Reports to Effectively Monitor SEMS Planning Data	As needed
Monitoring SAs	Monitoring Reports	Quarterly Special Account Management Reports to SEMD Directors and SASMC	Quarterly
Monitoring SAs	Monitoring Reports	OMB Special Account Reports	Semi-annual
Monitoring SAs	Monitoring Reports	Regional SEMD Directors Annual Review of Select Special Accounts	Annual
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	OSRTI and OSRE Staff Review Planning Data Entered in SEMS	Semi-annual
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	Provide to SASMC an Analysis of SEMS Planning Data	Semi-annual
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	Per OIG Recommendation, Regularly Analyze Older Accounts	Semi-annual
Monitoring SAs	Regional Work Planning and Mid-Year Reviews	Per OIG Recommendation, Evaluate \$88.4M Held (as of OIG 2009 Report) for Potential Future Use	Semi-annual
Regional Support, Guidance & Training	Guidance and Training	Identify Special Account Guidance or Reference Documents for Development	Ongoing
Regional Support, Guidance & Training	Guidance and Training	Develop and Implement Special Account Training Plan	Each calendar year