



## UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

WASHINGTON, D.C. 20460

September 8, 2020

OFFICE OF  
LAND AND EMERGENCY  
MANAGEMENT

### **MEMORANDUM**

**SUBJECT:** Requesting Select Special Account Financial Transactions and Notifying Headquarters

**FROM:** Dana L. Stalcup, Acting Director  
Office of Superfund Remediation and Technology Innovation

**TO:** Superfund and Emergency Management Directors, Regions I-X  
Mission Support Directors, Regions I-X  
Regional Counsel, Regions I-X

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#### **I. PURPOSE**

On behalf of the U.S. Environmental Protection Agency's Special Accounts Senior Management Committee (SASMC), the purpose of this memorandum is to update the process regions should use to request the following special account transactions:

- Movement of available special account funds from one account to another account (consistent with the terms of the applicable settlement agreement(s));
- Reclassifications;
- Transfer of funds from a special account to the Superfund Trust Fund for future appropriation by Congress; and,
- Account closure.

Requests to the Cincinnati Finance Center (CFC) for the actions identified above should be entered in the Special Account Requests SharePoint site ("SharePoint site").<sup>1</sup> This memorandum outlines the review and approval process for requested actions that will be completed within the SharePoint site. For reclassification and transfer to the Superfund Trust Fund requests, the threshold level requiring Headquarters review and approval is being raised from \$200K to \$500K.<sup>2</sup>

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<sup>1</sup> The Special Account Requests SharePoint site can be found here:  
[https://usepa.sharepoint.com/sites/OSWER\\_Work/Special\\_Account\\_Requests/SitePages/Home.aspx](https://usepa.sharepoint.com/sites/OSWER_Work/Special_Account_Requests/SitePages/Home.aspx).

<sup>2</sup> The Special Accounts Senior Management Committee will periodically review if the transaction amount for Headquarters review and approval should be changed.

This memorandum supersedes the “Model Notifications to Headquarters of Milestone Special Accounts Transactions” (OSWER Directive #9200.2-91, April 22, 2011), as well as the portions of documents superseded by that memorandum. This memorandum also supersedes the “Updated Consolidated Special Accounts Guidance on the Establishment, Management and Use of Special Accounts” (August 5, 2019), section V.C. (Management of Special Accounts/Notifications), which discusses notifications required for reclassifications, transfers to the Superfund Trust Fund and account closures.

## II. BACKGROUND

The Office of Inspector General’s (OIG) March 2009 report, *Improved Management of Superfund Special Accounts Will Make More Funds Available for Clean-ups*,<sup>3</sup> required the Agency to develop regional and Headquarters controls that include follow up to make sure planned and/or requested uses (e.g., reclassifications, transfers) of special account funds occur. Prior to FY 2011, regions were required to submit formal memorandums from the regional Superfund Division Director to Headquarters for all special account reclassifications, transfers to the Trust Fund and account closures. Beginning in FY 2011, regions were required to send formal notification memorandums for actions that would be equal to or greater than \$200K, while notification requirements for actions less than \$200K were to be accomplished by copying Headquarters staff on emails sent to CFC requesting action(s). The Office of Superfund Remediation and Technology Innovation (OSRTI), on behalf of the SASMC, tracks notifications received by Headquarters and actions completed by CFC in EPA’s financial system. OSRTI sends a report to the regions and the SASMC on a quarterly basis with actions planned in the Superfund Enterprise Management System (SEMS), notifications received by Headquarters and completed actions.

Reviews conducted in FY 2009 and FY 2014 of completed reclassifications, transfers to the Trust Fund, and account closures found instances where Headquarters did not receive notification of requested actions. Without being notified, Headquarters cannot ensure that all requested actions were completed or follow up conducted. Furthermore, OSRTI tracking did not identify the reason requested actions could not be completed.

A workgroup was formed with regional and Headquarters participants to improve the submittal and tracking of reclassification, transfer to the Trust Fund, and account closure requests, including identifying a system to centrally store requests, automating the review and approval process, and developing a form to ensure consistency among requests. It was determined that tracking requests to move funds between accounts for a site also would benefit from a centralized request process. Based on workgroup deliberations and testing conducted by staff, the following sections outline the process regions should undertake to request the specified special account actions.

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<sup>3</sup> The Office of Inspector General’s (OIG) March 2009 report, *Improved Management of Superfund Special Accounts Will Make More Funds Available for Clean-ups*, can be found here: <https://www.epa.gov/office-inspector-general/report-improved-management-superfund-special-accounts-will-make-more-funds>.

### III. SUBMITTING REQUESTS

The Special Account Requests SharePoint site will be used by regions, Headquarters, and CFC to submit, review and document completion of the following actions:

- Movement of available special account funds from one account to another account (consistent with the terms of the applicable settlement agreement(s));
- Reclassifications;
- Transfer of funds from a special account to the Superfund Trust Fund for future appropriation by Congress; and,
- Account closure.

Access to the Special Account Requests SharePoint site will be maintained by staff in OSRTI. Regional and Headquarters staff should contact the special account coordinator in OSRTI for access to the SharePoint site and to ensure staff are identified in the appropriate role(s) in the SharePoint site to submit and review requests and receive notifications.<sup>4</sup>

Regions will enter information in the Special Account Requests SharePoint site for the special account and actions requested for that account. Multiple actions may be selected in one request. However, each request is for only one special account (one request cannot cover multiple special accounts).

Figure 1 outlines the information that is generally required to submit a request but is not all inclusive. Site background, settlement and future work information will be provided for all reclassification and Trust Fund transfer requests, regardless of amount requested, to ensure consistency across requests for these actions. Regions should clearly explain the future work and costs anticipated at the site for which remaining special account funds will be retained, or explain why funds do not need to be retained in the special account if the account will be closed after reclassification and/or transfer to the Trust Fund (e.g., there is no anticipated future work at the site). Dependent on the action(s) requested, regions also will provide certain assurances (e.g., the action(s) requested are consistent with the terms of the settlement agreement). More detail about information required for requests can be found in the Special Account Requests SharePoint Site User Guide available on the SharePoint site.<sup>5</sup>

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<sup>4</sup> Failure to notify the special account coordinator in OSRTI of staff who will be submitting requests in the SharePoint site could lead to requests not being properly routed if staff are not identified as a member in the SharePoint site.

<sup>5</sup> The information required for requests may be changed by the SASMC in the future without an update to this guidance. Updates will be made to the Special Account Requests User Guide as needed based on use of the site and further refinements.

**Figure 1. Information Required for Special Account Requests**

<b>Requested Action</b>	<b>Information Required</b>
Reclassification	Request Summary (e.g., account number, action(s) requested and amount(s)) Site Background Settlement Information Future Work and Costs Reclassification Information (e.g., attach KV excel file)
Transfers to the Superfund Trust Fund	Request Summary Site Background Settlement Information Future Work and Costs Transfer to the Trust Fund Information (e.g., identify fund code(s) and amount(s))
Closure	Request Summary Closure Information (e.g., provide certifications appropriate to close account)
Move Funds to Another Account	Request Summary Move Funds Information (e.g., fund code(s), amount(s) and receiving account information)

#### **IV. REVIEW AND APPROVAL OF REQUESTS**

##### Requests sent directly to CFC

Requests for the following actions will be routed directly to CFC for completion after the region submits the request on the SharePoint site. Headquarters review and approval will not be required if only the following action(s) are requested for an account:

- Move funds to another account (any amount).
- Reclassification amount is less than \$500K.
- Transfer to the Trust Fund amount is less than \$500K.
- Account closure.

Note that if a request includes a reclassification amount that is equal to or greater than \$500K, and/or a transfer to the Trust Fund amount equal to or greater than \$500K, Headquarters review and approval will be required regardless of any other actions included in the request (see next section).

##### Requests requiring Headquarters review and approval prior to submittal to CFC

Requests that include a reclassification amount equal to or greater than \$500K, and/or transfer to the Trust Fund amount equal to or greater than \$500K, will be reviewed by Headquarters staff and office directors prior to being sent to CFC for completion, regardless of any other actions included in the request. Upon submittal of a request by the region, the SharePoint site will automate the following steps to ensure appropriate review and approval. Instructions for each group to complete their review, approval, and/or updates for the request in the SharePoint site are

provided in the Special Account Requests SharePoint Site User Guide available on the SharePoint site.

1. *Headquarters staff review*: The OSRTI special account coordinator will coordinate review of the request by staff in OSRTI, Office of Site Remediation Enforcement (OSRE), Office of Emergency Management (OEM) (if applicable), Federal Facilities Restoration and Reuse Office (FFRRO) (if applicable) and notify the region via the SharePoint site when the review is complete. Headquarters staff will complete their review within two weeks of receiving the request or notify the region if additional time is needed.
2. *Region uploads signed form to request in SharePoint site*: Region addresses comments from Headquarters staff by updating the request in the SharePoint site, if applicable, and the regional Superfund Division Director, or designee, signs the request. The signed form is uploaded to the request in the SharePoint site by the region.<sup>6</sup>
3. *Headquarters office directors review*: Directors for OSRTI and OSRE, or their designees, review the request after being notified a request is ready for their review.<sup>7</sup>
4. *CFC completes request*: CFC is notified a request is ready to be completed after the OSRTI office director, or designee, approves the request in the SharePoint site on behalf of the other Headquarters offices.

## V. COMPLETION OF REQUESTS

CFC will identify requests as completed in the SharePoint site and the submitter will be notified once a request is completed by CFC. If requests cannot be completed as requested, CFC will enter information in the SharePoint site describing why a request cannot be completed and any additional information that may be required for the request to be completed. The region will be notified if a request cannot be completed and/or if additional information is needed to complete the request.

## VI. TRACKING THE STATUS OF REQUESTS

Once a request is saved or submitted, the request will be visible on the “Check Status of Special Account Requests” section of the SharePoint site.<sup>8</sup> This view provides the status of a request through the review and completion process, enabling regions, Headquarters, and CFC to view the status of requests at any point in time.

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<sup>6</sup> Regional Superfund Division Directors may designate a regional program manager to sign requests on their behalf. The designee may not be below the equivalent of a regional branch chief.

<sup>7</sup> The directors for OSRTI and OSRE may designate their special account coordinator to review and approve requests on their behalf.

<sup>8</sup> The Check Status of Special Account Requests view on the SharePoint site can be accessed here: [https://usepa.sharepoint.com/sites/OSWER\\_Work/Special\\_Account\\_Requests/Lists/Special%20Accounts%20Request/Summary%20View.aspx?viewpath=%2Fsites%2FOSWER%5FWork%2FSpecial%5FAccount%5FRequests%2FLists%2FSpecial%20Accounts%20Request%2FSummary%20View%2Easpx&viewid=7d676c07%2Ddf1e%2D4b32%2Da56c%2D393fe3080613](https://usepa.sharepoint.com/sites/OSWER_Work/Special_Account_Requests/Lists/Special%20Accounts%20Request/Summary%20View.aspx?viewpath=%2Fsites%2FOSWER%5FWork%2FSpecial%5FAccount%5FRequests%2FLists%2FSpecial%20Accounts%20Request%2FSummary%20View%2Easpx&viewid=7d676c07%2Ddf1e%2D4b32%2Da56c%2D393fe3080613).

## VII. CONCLUSION

The goal of the Special Accounts Requests SharePoint site is to effectively track and process requests for certain special account actions. The SharePoint site will allow regions, Headquarters, and CFC to view all requests in one place and streamline the notification process by automatically emailing involved staff of requests. Through use of the SharePoint site and the process outlined in this memorandum, EPA will be able to better address concerns raised in the OIG's 2009 report and better manage special account resources.

Please direct questions about this memorandum to Tracey Stewart at [stewart.tracey@epa.gov](mailto:stewart.tracey@epa.gov) or (703) 603-8791.

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