MEMORANDUM

SUBJECT: Superfund Special Accounts Management Strategy for 2016 - 2018

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 the 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. This work includes: planning; monitoring; gathering, evaluating, and reporting data related to special accounts; capacity building; training; and coordinating with all interested parties. EPA has developed and 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, the 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 an agreement with Potentially Responsible Parties (PRPs) for sites where future response work remains. Use of special account resources helps to achieve cleanup without relying solely on the EPA’s annual Superfund appropriations, preserving annually appropriated resources for sites without viable PRPs.

Special accounts have been established and used in the Superfund program for over two decades. Since program inception, the EPA has collected more than $6.3 billion in settlement funds, earned over $445 million in interest, and used more than $3.3 billion for the cleanup of hundreds of Superfund sites.\(^2\) While some special accounts have a large balance available, the vast majority (75%) of open special accounts have less than $1 million available.\(^3\)

As an agency, we have been successful at collecting settlement funds to be placed in special accounts and directing these funds towards future response costs. Through its enforcement efforts, 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 reductions from using current special account balances are offset by new deposits for future response work.

The agency’s success in collecting funds from PRPs for future response work and placing those funds in special accounts has required the EPA to place a greater focus on managing and using those funds. Through implementation of this Strategy, the agency can manage special accounts to:

1) Ensure available special account funds are needed for future site cleanup work and are being used as expeditiously as possible;
2) Ensure special account funds rather than annually appropriated resources are used for response work as appropriate;
3) Reclassify and transfer special account funds to the general portion of the Superfund Trust Fund when they are no longer needed for future cleanup work at a particular site;
4) Close special accounts where funds are no longer required for work at the site and no future deposits are expected; and,
5) Continue special accounts data collection to effectively monitor the planned and actual uses for these funds.

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\(^1\) More information on the Superfund Special Accounts Senior Management Committee can be found at: http://intranet.epa.gov/osrt/topics/special_accounts.html.

\(^2\) As of October 1, 2015, 1,308 special accounts have been established for 1,038 sites. The $3.3 billion used for cleanup includes $2.9 billion disbursed and $394K obligated but not yet disbursed for cleanup work.

\(^3\) Based on Compass data from the Compass Data Warehouse on October 1, 2015.
II. Special Accounts Management Strategy

The establishment, planning, and use of special accounts requires extensive coordination among the Regions and Headquarters. The EPA has implemented a number of 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, the 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

The 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, such as the Office of the Inspector General (OIG) and the Government Accountability Office (GAO). 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 as they arise.
- Participate on national quarterly conference calls with Regional program, enforcement, and financial staff to discuss special account activities and issues.

Responding to External Inquiries

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

OSRTI will coordinate responses to broad special account related inquiries from external parties, such as the GAO and the OIG, 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.
The 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. The 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 the EPA’s internet to provide more transparency without undermining enforcement efforts at 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. Fact sheets on the EPA’s special accounts program have been developed to assist the public in understanding what special accounts are and how they may be used. OSRTI will maintain the special accounts internet page, in coordination with OSRE, 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.

With the establishment of a receipt account and sub-account in the Superfund Trust Fund specifically for special accounts in FY 2015, cumulative special account information is reported on the monthly Superfund Trust Fund financial statements by the Department of Treasury. OCFO will monitor these reports monthly, and work with the Bureau of Fiscal Services to fix any discrepancies.

OSRTI has developed a communications strategy specifically for special accounts. The goal of the communications strategy is to ensure consistent messaging across offices and Regions when discussing special accounts. The communications strategy also identifies opportunities for discussing special accounts, in particular the success of special accounts and the benefits to the EPA of having and using these accounts. OSRTI will review the communications strategy at least once a year and update as necessary. OSRTI will coordinate and share updated communication strategies with the other EPA offices to ensure consistency across offices.

Availability of Information on the Intranet

The intranet serves as an important resource for agency staff working on special accounts. OSRE, OSRTI, OCFO, and a number of Regional offices currently maintain intranet pages specific to special accounts. OSRE, OSRTI and OCFO have coordinated the agency’s special account content on the intranet. The OSRE intranet special account pages include communication tools and tools for practitioners, such as sample memos for Regions to use when notifying Headquarters of planned special

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.
6 OSRE’s Special Accounts Intranet content is available at http://intranet.epa.gov/oeca/osre/work-team/workgroup/sa/index.html.
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. OSRTI’s special account intranet page contains information on the Committee, work planning and mid-year special account information, and responses to the OIG and GAO concerning the agency’s management of special accounts.7 OCFO’s special account intranet page contains information on the agency’s financial management policies and guidance for special accounts.8 In FY 2017, OSRTI, OCFO, and OSRE will review the information available on these pages and undertake possible consolidation of information onto one intranet page to ease access of information for those in the EPA.

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 conduct more 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 the 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. OSRTI, OSRE, and OCFO have worked to understand how the funds in special accounts are being used to facilitate site response actions by establishing procedures for capturing special account planning data and monitoring use. OCFO, in coordination with OSRTI, OSRE, and the Regions, will review historical special account utilization to consider opportunities for increasing the usage of special accounts for site response work (e.g., Superfund enforcement).

The EPA will continue to work to ensure funds are used efficiently and appropriately (discussed further in the Monitoring Special Accounts section below). As a result, the agency will strengthen and improve resource effectiveness with the ultimate goal of maximizing human health and environmental benefits.

Enabling Effective Regional Planning

A Special Accounts Management screen is maintained in the Superfund Enterprise Management System (SEMS) which enables Regions to see planning data and enter additions or changes for the use of special accounts in conjunction with response activities for individual sites.9 Available balances for special

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7 OSRTI’S Special Accounts Intranet content is available at http://intranet.epa.gov/osrti/topics/special_accounts.html.
8 OCFO’s Special Accounts Intranet content is available at http://intranet.epa.gov/ocfo/policies/superfund/special-accounts.htm.
9 CERCLIS was replaced by the Superfund Enterprise Management System (SEMS) in the fall of 2013.
accounts are imported into SEMS nightly from information maintained in the Compass Data Warehouse (CDW), 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. 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). During annual work planning and mid-year reviews, accounts will be reviewed to ensure SEMS planning data is current and accurate.

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.

**Investment of Special Account Funds**

With the creation of a receipt account and sub-account in the Superfund Trust Fund in FY 2015, special account funds will be invested separately from other funds in the Superfund Trust Fund. OCFO will work with OSRTI to use planning data for special account funds, in conjunction with data on historical utilization, to evaluate appropriate investment options for special account funds.

**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. 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 response actions, the use of special account funds should be fully discussed with Regional program management to ensure they are fully aware of the spending plans for each site. Through review and analysis of these data, the EPA can 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.

To further ensure the quality of the data, special account planning and utilization data will be discussed at venues such as the Superfund Cost Recovery Conference. OSRTI maintains a SEMS User Guide that outlines how Regions should enter planning information in the data and comment fields, and is updated as needed. 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.

Both the Headquarters offices and the Regions have a responsibility to monitor special account use and SEMS planning data. In order to fully meet these responsibilities, 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 Regional Lead Special Account contact who coordinates across the Region on special account management issues.

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 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 will work with the Regions to improve the process for requesting 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. In addition, the review of requests to transfer funds among special accounts for a site also will be reviewed. By centralizing these requests and streamlining the process to request actions, the 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.

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.

Monitoring Reports

OCFO has created reports in Compass Business Objects Reporting (CBOR) and developed a query in CDW for Regions to monitor special account financial transactions. OSRTI, OSRE, and the Regions
will develop new reports and/or modify existing reports to effectively monitor SEMS planning data and the actual 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 to ensure effective utilization of funds available in these accounts and the closure of accounts to decrease the management and oversight required. OSRTI will provide a list of accounts that should be reviewed as part of the annual work planning special account data review.  

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. In addition, OSRTI will work with Headquarters and Regional offices to evaluate the development of dashboards to make special account financial information more easily available for Regional and Headquarters staff.

**Annual 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 allow the 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 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 special account data monitoring plan. OSRTI and OSRE also will put special emphasis on ensuring special account funds are planned and used in accordance with appropriate guidance.

**4. Regional Support, Guidance and Training**

**Guidance and Training**

The agency has developed a number of 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.

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13 See the “Effective Utilization of Superfund Special Accounts” memorandum issued April 2, 2012.
OSRTI, OSRE, and OCFO will continue to conduct national and Region-specific special account training. For example, special account training has been provided at the Cost Recovery Conference 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 and OSRE have designated at least one person in each office who will be a primary point of contact for the Regions and will coordinate with designated OCFO staff as needed. Regions also have designated points of contact in their program, enforcement, and finance offices.

IV. Strategy Implementation

Through implementation of the activities outlined in this Strategy, the 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
    Mathy Stanislaus, OLEM
    Cynthia Giles, OECA
    David Bloom, OCFO
    Reggie Cheatham, OLEM/OEM
    Charlotte Bertrand, OLEM/FFRRO
    Nigel Simon, OLEM/OPM
    Barnes Johnson, OLEM/ORCR
    Tracey Stewart, OLEM/OSRTI
    Manuel Ronquillo, OECA/OSRE
    Laura Ripley, OCFO/OB
    Dale Miller, OCFO/OC
    Gregory Luebbering, OCFO/OC
    Peter Hendrickson, OCFO/OC
<table>
<thead>
<tr>
<th>Strategy Priority</th>
<th>Activity</th>
<th>Sub-Activity</th>
<th>Office</th>
<th>Due Date</th>
</tr>
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<tbody>
<tr>
<td>Coordination &amp; Transparency</td>
<td>Determine OSRTI, OSRE, and OCFO Roles in Managing Special Account Intranet and Internet Information</td>
<td>Special Account Information Available on the Intranet</td>
<td>OSRE OSRTI OCFO</td>
<td>FY 2017</td>
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<td>Coordination &amp; Transparency</td>
<td>Determine OSRTI, OSRE, and OCFO Roles in Managing Special Account Intranet and Internet Information</td>
<td>Special Account Information Available on the Internet</td>
<td>OSRE OSRTI OCFO</td>
<td>May 2016</td>
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<td>Coordination &amp; Transparency</td>
<td>Report Special Account Financial and Planning Data Publicly</td>
<td>EPA's Annual Performance Plan and Congressional Justification</td>
<td>OSRTI OSRE OCFO</td>
<td>1st Monday in February each year</td>
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<td>Coordination &amp; Transparency</td>
<td>Report Special Account Financial and Planning Data Publicly</td>
<td>Monitor Receipt Account in Monthly Trust Fund Financial Statements</td>
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<td>Coordination &amp; Transparency</td>
<td>Special Accounts Communication Strategy</td>
<td>Review and Update Special Accounts Communication Strategy</td>
<td>OSRTI</td>
<td>Annually</td>
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<td>Coordination &amp; Transparency</td>
<td>Special Accounts Senior Management Committee (SASMC) Semi-annual Meetings</td>
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<td>OSRTI OSRE OCFO Lead Regions</td>
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<td>Coordination &amp; Transparency</td>
<td>Respond to External Inquiries</td>
<td>FY 2015 Financial Statement Audits - Classify Special Account Collections as Unearned Revenue</td>
<td>OSRTI OSRE OCFO Regions</td>
<td>FY 2016</td>
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<td>Coordination &amp; Transparency</td>
<td>Respond to External Inquiries</td>
<td>OMB Quarterly Special Account Reports</td>
<td>OSRTI OCFO</td>
<td>Quarterly (beginning FY 2016)</td>
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<td>Coordination &amp; Transparency</td>
<td>Update Special Account Management Strategy</td>
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<td>OSRTI OSRE OCFO Regions</td>
<td>Every 3 years (next update March 2016)</td>
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<td>Report on Annual Activities of the SASMC</td>
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<td>OSRTI</td>
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<td>SA Planning &amp; Use Efforts</td>
<td>Maintain CERCLIS/SEMS Special Account Management Screens</td>
<td>Instruction Guide/User Guide Updates</td>
<td>OSRTI, OSRE</td>
<td>Ongoing</td>
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<td>SA Planning &amp; Use Efforts</td>
<td>Maintain CERCLIS/SEMS Special Account Management Screens</td>
<td>Special Account Management Screen Updates/Changes</td>
<td>OSRTI, OSRE</td>
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<td>Update CERCLIS/SEMS Special Account Planning Data</td>
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<td>SA Planning &amp; Use Efforts</td>
<td>Investment of Special Account Funds</td>
<td>Review Special Account Planned Utilization</td>
<td>OCFO, OSRTI, Regions</td>
<td>As needed or requested</td>
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<td>SA Planning &amp; Use Efforts</td>
<td>Exploring Special Account Uses</td>
<td>Use of Special Account Funds for CLP/ESAT Lab Analysis</td>
<td>OSRTI, OCFO</td>
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<td>Exploring Special Account Uses</td>
<td>Increasing Use of Special Account Funds for Direct Site Response Costs</td>
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<td>FY 2016</td>
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<td>Exploring Special Account Uses</td>
<td>Use of WQ Action Code in Association with Special Account Funds</td>
<td>OSRTI, OSRE, OCFO</td>
<td>FY 2016</td>
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<td>Monitoring SAs</td>
<td>Develop and Review Standard Special Accounts Planning and Use Reports</td>
<td>CERCLIS ReportLink Reports/SEMS Special Account Standard Reports</td>
<td>OSRTI, OSRE, Regions</td>
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<td>Develop and Review Standard Special Accounts Planning and Use Reports</td>
<td>Special Account Management Quarterly Reports</td>
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<td>Monitoring SAs</td>
<td>Develop and Review Standard Special Accounts Planning and Use Reports</td>
<td>Evaluate Development of Special Account Dashboards for EPA Managers and Staff</td>
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<td>FY 2017</td>
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<td>Monitoring SAs</td>
<td>Develop and Review Standard Special Accounts Planning and Use Reports</td>
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<td>Develop and Review Standard Special Accounts Planning and Use Reports</td>
<td>Annual SF Division Director Review</td>
<td>OSRTI Regions</td>
<td>Annual</td>
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<td>Monitoring SAs</td>
<td>Develop and Implement Special Accounts Data Monitoring Plan</td>
<td>Implementation of Data Monitoring Plan</td>
<td>OSRTI OSRE Regions</td>
<td>Ongoing</td>
</tr>
<tr>
<td>Monitoring SAs</td>
<td>Conduct Special Accounts Work Planning and Mid-Year Reviews</td>
<td>Work Planning and Mid-Year Updates and Reviews</td>
<td>OSRTI OSRE Regions</td>
<td>Twice a year</td>
</tr>
<tr>
<td>Monitoring SAs</td>
<td>Conduct Special Accounts Work Planning and Mid-Year Reviews</td>
<td>Analysis of Work Planning and Mid-Year Data</td>
<td>OSRTI OSRE</td>
<td>Twice a year</td>
</tr>
<tr>
<td>Monitoring SAs</td>
<td>Internal Reviews of Special Accounts</td>
<td>FMFIA Reviews</td>
<td>OSRTI OSRE OCFO Regions</td>
<td>As needed or requested</td>
</tr>
<tr>
<td>Monitoring SAs</td>
<td>Requests for Special Account Transactions</td>
<td>Headquarters Review of Regional Reclassification, Transfer to the Trust Fund, and Closure Memos</td>
<td>OSRTI OSRE Regions</td>
<td>As memos are received</td>
</tr>
<tr>
<td>Monitoring SAs</td>
<td>Requests for Special Account Transactions</td>
<td>Review Process for Requesting Special Account Transactions (Reclassifications, Transfers to the Trust Fund, and Account Closures)</td>
<td>OSRTI OCFO OSRE Regions</td>
<td>FY 2016</td>
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<tr>
<td>Monitoring SAs</td>
<td>Regularly Analyzing the &quot;Oldest Accounts&quot;</td>
<td>Regularly Analyzing Accounts 10 Years Old or More</td>
<td>OSRTI OSRE Regions</td>
<td>At least twice a year</td>
</tr>
<tr>
<td>Monitoring SAs</td>
<td>Develop Controls to Monitor Negative Available Balances</td>
<td>Monitor Negative Fund Code and Account Available Balances</td>
<td>OCFO Regions</td>
<td>Monthly</td>
</tr>
<tr>
<td>Strategy Priority</td>
<td>Activity</td>
<td>Sub-Activity</td>
<td>Office</td>
<td>Due Date</td>
</tr>
<tr>
<td>-------------------</td>
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<tr>
<td>Monitoring SAs</td>
<td>Reevaluate $88.4 Million Held for Potential Future Use</td>
<td>Evaluate $88.4M Held (as of OIG 2009 Report) for Potential Future Use</td>
<td>OSRTI OSRE Regions</td>
<td>At least twice a year</td>
</tr>
<tr>
<td>Regional Support, Guidance &amp; Training</td>
<td>Special Accounts Training/Meetings</td>
<td>IaRM and Focus Forum Meetings</td>
<td>OSRTI OSRE OCFO Regions</td>
<td>As needed</td>
</tr>
<tr>
<td>Regional Support, Guidance &amp; Training</td>
<td>Special Accounts Training/Meetings</td>
<td>SF Division Director Meetings</td>
<td>OSRTI OSRE OCFO Regions</td>
<td>As needed</td>
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<tr>
<td>Regional Support, Guidance &amp; Training</td>
<td>Special Accounts Training/Meetings</td>
<td>HQ/Regional Trainings</td>
<td>OSRTI OSRE OCFO Regions</td>
<td>As needed or requested</td>
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<tr>
<td>Regional Support, Guidance &amp; Training</td>
<td>Special Accounts Training/Meetings</td>
<td>Budget Technical Workshops</td>
<td>OSRTI OSRE OCFO Regions</td>
<td>April 2016</td>
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<tr>
<td>Regional Support, Guidance &amp; Training</td>
<td>Special Accounts Training/Meetings</td>
<td>National Special Accounts/Cost Recovery Meetings</td>
<td>OSRTI OSRE OCFO Regions</td>
<td>May 2016</td>
</tr>
<tr>
<td>Regional Support, Guidance &amp; Training</td>
<td>Identify and Prioritize Additional Guidance or Reference Documents for Completion or Development</td>
<td>Special Account Documents/Guidance Under Development or Issued</td>
<td>OSRTI OSRE OCFO Regions</td>
<td>Ongoing</td>
</tr>
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</table>