



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
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OFFICE OF
SOLID WASTE AND
EMERGENCY RESPONSE

OSWER Directive 9200.2-131

MEMORANDUM

SUBJECT: Superfund Special Accounts Management Strategy for 2013 - 2015

FROM: James E. Woolford, Director
Office of Superfund Remediation and Technology Innovation
Office of Solid Waste and Emergency Response

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

On behalf of EPA'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. 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, 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) at sites where future response work remains, which preserves annually appropriated resources for sites without viable PRPs. Use of special account resources helps to achieve cleanup without relying solely on EPA’s annual Superfund appropriations.

Special accounts have been established and used in the Superfund program for over two decades. Since program inception, EPA has collected more than \$3.8 billion in settlement funds, earned over \$400 million in interest, and used more than \$2.5 billion for the cleanup of hundreds of Superfund sites.² While some special accounts have a large balance available, the vast majority (78%) 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; more than 58% of all funds made available through special accounts over time have been obligated or disbursed for site response work. 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 EPA to place a greater focus on managing and using those funds. Through implementation of this Strategy, the Agency will 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 appropriated resources are used for response work as appropriate;
- 3) Reclassify and transfer 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 more effectively monitor the planned and actual uses for these funds.

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

² As of October 1, 2012, 1,175 special accounts have been established for 935 sites. The \$2.5 billion used for cleanup includes \$2.2 billion disbursed and \$270K obligated but not yet disbursed for cleanup work.

³ Based on Compass data from the Compass Data Warehouse on October 1, 2012.

II. Special Accounts Management Strategy

The establishment, planning, and use of special accounts require extensive coordination among the Regions and Headquarters. 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, 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, 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 that centrally oversees the implementation of this Strategy and the management of special accounts. 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, and the OCFO offices will continue to coordinate and have a presence at Superfund's semi-annual Headquarters and Regional National Policy Manager (Division Director) meetings, Regional Counsel Branch Chief meetings, and other national meetings. Coordination will also continue through regular intra-agency meetings, such as at OSRE/OSRTI bi-weekly meetings. Designated staff in OSRTI, OSRE, OCFO, and the lead Regions will continue to hold monthly conference calls to discuss and coordinate special account activities and issues as they arise. OSRE, OSRTI, and OCFO will continue to participate on national bi-monthly conference calls with Regional program, 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 OIG, the Office of Management and Budget (OMB), GAO, Congress, PRPs, 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 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.

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, as well as 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 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.⁴ Fact sheets on EPA's special accounts program will be developed to assist the public in understanding what special accounts are and how they may be used, and will be made available on the Internet. OSRE will continue to maintain the special accounts Internet page, 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 EPA's Internet sites.

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 EPA of having and using these accounts. OSRTI will review and update the communications strategy at least once a year, and share 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.⁵ 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 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.⁶ OCFO's special account Intranet page contains information on the Agency's financial management policies and guidance for special accounts.⁷

⁴ Special Accounts Internet content is available at <http://www.epa.gov/compliance/cleanup/superfund/spec-acct.html>.

⁵ OSRE's Special Accounts Intranet content is available at <http://intranet.epa.gov/oeca/osre/workgroup/sa>

⁶ OSRTI's Special Accounts Intranet content is available at http://intranet.epa.gov/osrti/topics/special_accounts.html.

⁷ OCFO's Special Accounts Intranet content is available at <http://intranet.epa.gov/ocfo/superfund/special-accounts.html>.

These resources will be updated as needed when new data and documents are released relating to 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 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

In general, special account resources should be used before 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. These offices 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

The Comprehensive Environmental Response, Compensation, and Liability Information System (CERCLIS) Special Accounts Management screen enables Regions to see planning data and enter additional planning data for the use of special accounts in conjunction with response activities for individual sites.⁸ OSRTI and OSRE will ensure that special account planning capabilities are maintained during the transition from CERCLIS to the Superfund Enterprise Management System (SEMS).

Available balances for special accounts are imported from information maintained in the Compass Data Warehouse (CDW) nightly, which allows the Regions to monitor their account balances and more fully 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.⁹ 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 review meetings, accounts will be reviewed to ensure CERCLIS (or SEMS) planning data is current and accurate.

OSRTI and OSRE will periodically review the utility of the special account planning fields in CERCLIS (or 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 will also work with the Regions to ensure the fields in CERCLIS (or SEMS) meet Regional needs for planning site actions and using special account resources.

⁸ CERCLIS will be replaced by the Superfund Enterprise Management System (SEMS), which is under development.

⁹ See the August 4, 2005, OSRE/OSRTI directive, "Management of Special Accounts" [OSWER Directive 9275.1-16]

Quality Control / Quality Assurance

It is crucial to the successful management of special accounts that CERCLIS 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 special accounts. 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.¹⁰ Through review and analysis of these data, 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 Virtual Cost Recovery Conference. OSRTI maintains an Instruction Guide that outlines how Regions should enter planning information in the data and comment fields, and is updated as needed.¹¹ Regional staff is also able to clarify procedures by participating in national bi-monthly 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 CERCLIS (or its replacement system) 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 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 CERCLIS (or its replacement system) 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.

Quarterly Reviews of Accounts with Negative Balances

On a quarterly 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.

Review of Notification Memos

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

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

¹¹ The Instruction Guide is available at: http://intranet.epa.gov/osrti/topics/special_accounts.html

these actions, Headquarters will discuss with the Regions their intentions to reclassify or transfer resources to the general portion of the Superfund Trust Fund prior to such actions taking place.

Data Monitoring Plan

OSRTI and OSRE have developed a special account data monitoring plan that outlines the process for reviewing CERCLIS (or its replacement system) 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

OSRTI, OSRE, and the Regions will develop new reports and/or modify existing reports to effectively monitor CERCLIS (or its replacement system) planning data and the actual use of special accounts as needed.

OCFO has created reports in Compass Business Objects Reporting and developed a query in CDW for Regions to monitor their special account financial transactions. OCFO and OSRTI will work to develop a report in CDW or CBOR to identify accounts with \$0 disbursed or obligated in the past 5 years and a report to identify sites with unliquidated obligations of appropriated funds where special account funds may be available to ensure appropriate implementation of the “Effective Utilization of Superfund Special Accounts” memorandum.¹²

Regional Superfund Division Directors will annually review open accounts with more than \$1 million available or accounts with \$0 obligated or disbursed in the past 5 years to ensure effective utilization of funds available in these accounts. OSRTI will provide a list of accounts that should be reviewed as part of the annual work planning special account data review.¹³

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.

Annual Regional Work Planning and Mid-Year Reviews

During the annual work planning and mid-year review processes, OSRTI and OSRE will pull CERCLIS (or its replacement system) 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 EPA to report on special account multi-year plans. OSRTI and OSRE may conduct other CERCLIS (or its replacement system) 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

¹² The “Effective Utilization of Superfund Special Accounts” memorandum issued April 2, 2012 can be found at http://www.epa.gov/superfund/pubs/pdfs/SF%20Special%20Accounts_Effective%20Utilization%20Memo.pdf.

¹³ See the “Effective Utilization of Superfund Special Accounts” memorandum issued April 2, 2012.

transfer resources to the general portion of the Superfund Trust Fund. OSRTI and OSRE staff will review the planning data entered into CERCLIS (or its replacement system) in accordance with the special account data monitoring plan. OSRTI and OSRE will also 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. Review and analysis of special account planning and use data will be used to identify areas where additional training, guidance, and/or reference materials may be needed. Guidance and training materials will also 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 at the Special Accounts and 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 will also 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, 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
 Lawrence Stanton, OSWER/OEM
 Reggie Cheatham, OSWER/FFRRO
 Nigel Simon, OSWER/OPM
 Suzanne Rudzinski, OSWER/ORCR
 Tracey Stewart, OSWER/OSRTI
 Manuel Ronquillo, OECA/OSRE
 Laura Ripley, OCFO/OB
 Nikki Wood, OCFO/OFM
 Greg Luebbering, OCFO/OFS
 Peter Hendrickson, OCFO/OFS

Special Accounts Management Strategy Implementation Work Plan

Strategy Priority	Activity	Office	Due Date	May 2012 Update	January 2013 Update
Coordination & Transparency	Determine OSRTI, OSRE, and OCFO Roles in Managing Special Account Intranet and Internet Information	OSRE OSRTI OCFO	Ongoing	OSRE and OSRTI updated information on the EPA Special Accounts web page in March 2012. Both offices agreed that OSRE would continue to host the page. The page will need to be reviewed and updated at least annually to update special account summary data that is now available. OSRTI will place Special Accounts as a topic under the Quick Finder section of its Superfund home page at www.epa.gov/superfund .	Placing Special Accounts as a topic under the Quick Finder section is on hold pending completion of a restructuring of the Superfund page.
	Report Special Account Financial and Planning Data Publicly	OSRTI OSRE OCFO Lead Regions	1st Monday in February each year	SA financial and planning information was reported in EPA's FY 2013 Annual Performance Plan and Congressional Justification on February 13, 2012.	SA financial and planning information will be reported in EPA's FY 2014 Annual Performance Plan and Congressional Justification to be released during February 2013.
	Senior Management Committee Semi-annual Meetings	OSRTI OSRE OCFO Lead Regions	Ongoing	Committee met January 12, 2012 for their semi-annual meeting.	Committee met on June 6, 2012 for their semi-annual meeting.
	Headquarters Review of Regional Reclassification and Closeout Memos	OSRTI OSRE Regions	As memos are received	OSRTI and OSRE have reviewed 24 accounts for reclassification, transfer to the Trust Fund, and/or account closure action in FY 2012. Regions have identified as a concern the inability to currently recertify funds and as a result may not proceed with reclassifications until recertifications are able to be processed in the Compass environment.	OSRTI and OSRE reviewed 115 accounts with a reclassification, transfer to the Trust Fund and/or closure action in FY 2012. Of these, 65 were email notifications for actions less than \$200k. Staff is currently reviewing a sample of email notifications and will notify regions where notifications were not in compliance with guidance.
	Respond to External Inquiries	OSRTI OSRE OCFO Regions	As inquiries occur	GAO's final report, Status of EPA's Efforts to Improve Its Management and Oversight of Special Accounts, was issued January 18, 2012 to Senator Inhofe and made available to the public on February 17, 2012. EPA did not provide a response to the final report because it did not include any recommendations for EPA to implement.	OSRTI continued to respond to questions from the HAC Surveys and Investigations Staff pertaining to the inquiry into special accounts. On June 14, 2012, OSRTI, OSRE, OB, OFS, and OCIR participated on a conference call with HAC SIS staff on special account reclassifications. Two Regions participated in conference calls with representatives of HAC SIS staff and OSRTI to provide detailed information on work planning for special accounts at two Superfund sites.
				The Surveys and Investigations Staff of the House Appropriations Committee initiated an inquiry into special accounts on February 13, 2012. OSRTI, OSRE, OB, and OCIR met with staff on March 27, 2012. On April 10, 2012, OSRTI provided, through OCIR, special account and Superfund site data requested by HAC SIS staff. OSRTI, in coordination with the other offices, has responded to questions from HAC SIS staff subsequent to providing the data requested.	The FY 2013 House Report (June 22, 2012) accompanying EPA's FY 2013 appropriations mark-up directs EPA to submit a report to the Committee on Appropriations within 120 days of enactment of the Act on the practical and legal implications of re-prioritizing funds planned for future year activities (such as five year reviews) to cleanup activities addressing human health and environmental concerns in the near-term. The report should evaluate alternative uses for these funds, including short-term activities to reduce or eliminate human exposures and

Strategy Priority	Activity	Office	Due Date	May 2012 Update	January 2013 Update
Special Account Use & Planning Efforts	Update Special Account Management Strategy	OSRTI OSRE OCFO Regions	January 2013	OSRTI, OSRE, and OCFO prepared a response to a letter from Senator Inhofe received February 10, 2012 regarding the unobligated balance in the Superfund Trust Fund, and specifically EPA's plans to obligate special account money. OSWER's AA provided a response to Senator Inhofe on March 19, 2012. OSRTI responded to questions from House Energy and Commerce staff about if remedial action construction projects would be started at sites with special accounts and if there is a publicly available list of sites with special accounts, including site cleanup status and available balance information. OSRTI, OSRE, and OCFO met with the Office of Management and Budget (OMB) to discuss the recapture of special account funds that are no longer needed for site-specific work and account closures, including the trend over time for special account reclassifications and closures and recent efforts focused on these activities.	groundwater migration. SASMC staff is currently developing a report in response to this requirement.
	Report on Annual Activities of the SASMC	OSRTI	Annually	An updated Management Strategy for 2013-2014 will be issued early calendar year 2013. SASMC staff has developed a draft Special Accounts Communications Strategy to be discussed by the SASMC at the June 2012 meeting.	An updated Management Strategy is under review for issuance in early calendar year 2013. The SASMC discussed the draft Special Accounts Communications Strategy at the June 2012 meeting and requested development of fact sheets and Frequently Asked Questions for the special accounts internet site.
	Maintain CERCLIS Special Account Management Screens	OSRTI OSRE	Ongoing	The Instruction Guide for the CERCLIS Special Account Management Screen was updated March 5, 2012 to update the schedule for special accounts work planning and mid-year reviews, areas of review by Headquarters offices, and document that special account information is updated nightly in CERCLIS rather than monthly. OSRTI has organized a workgroup of regional special account contacts to develop special account planning capabilities in the Superfund Enterprise Management System (SEMS), which is scheduled to replace CERCLIS for Superfund site and financial planning purposes. A kick-off meeting was held April 25, 2012, and requirements for the special accounts portion of SEMS are to be completed by September 2012.	The Instruction Guide for the CERCLIS Special Account Management Screen was updated September 17, 2012 to update the schedule for special accounts work planning areas of review by Headquarters offices and to reflect the migration by the Agency from IFMS to the Compass Financial System.
	Update CERCLIS Special Account Planning Data	Regions	At least twice a year	Regions entered mid-year special account planning data March 8 - March 29, 2012. Several issues with a recent update to Compass were identified as regions updated plans for using their available balances, which are now resolved. Mid-year calls with Regions 1-4, 8, and 10 took place between May 1st and May 10th. Regions 5-7 and 9 elected to provide written responses to questions in lieu of a conference call with Headquarters.	The workgroup of regional special account contacts to develop special account planning capabilities in the Superfund Enterprise Management System (SEMS) met during April and May 2012 and completed requirements for the special accounts portion of SEMS on June 27, 2012.
				Regions entered FY 2013 work planning data October 1 to October 19, 2012. Work planning calls with Regions 1, 4, and 8 took place between December 5 and December 19. Regions 2, 3, 5, 6, 7, 9, and 10 elected to provide written responses to questions in lieu of a conference call with Headquarters.	

Strategy Priority	Activity	Office	Due Date	May 2012 Update	January 2013 Update
Monitoring Special Accounts	Exploring Special Account Uses	OSRTI OSRE OCFO Regions	As issues arise	<p>OGC provided a final opinion to OCFO on April 27, 2012 on the use of special accounts for RCRA correction actions to follow-up from the SASMC's January 2012 meeting and discussion on this topic. The SASMC will discuss implementation of what is discussed in OGC's memo at their June 2012 meeting.</p> <p>OSRE is working with OGC, Region 2, and OSRTI on if funds owed to EPA pursuant to a letter of credit under a Unilateral Administrative Order (UAO) can be deposited into a special account for use at the site.</p> <p>OCFO and OSRE met with OGC in February 2012 to discuss the placement of indirect costs collected pursuant to settlement agreements in special accounts. As a result of these discussions, language was added to RMDS Chapter 15 clarifying that indirect costs collected as part of settlement agreements may be retained in special accounts.</p>	<p>The SASMC discussed the use of special accounts for RCRA corrective actions at their June 2012 meeting. A memorandum providing guidance on the use of special accounts for CERCLIS and RCRA corrective actions at CERLIS and RCRA sites was issued by the Committee on December 21, 2012.</p> <p>OSRE continues to work with OGC, Region 2, and OSRTI to determine if funds owed to EPA pursuant to a letter of credit under a Unilateral Administrative Order (UAO) can be deposited into a special account for use at the site.</p>
	Develop and Review Standard Special Accounts Planning and Use Reports	OSRTI OSRE OCFO Regions	Ongoing	<p>ReportLink reports were developed in March 2012 to pull only those accounts identified by OSRTI and OSRE as a priority for review during work planning and mid-year reviews in an effort to streamline the review process. A report was also developed for special account plans at sites that achieved construction completion 15 years ago or more.</p> <p>The status of planned reclassifications, transfers to the Trust Fund, and account closures in FY 2012 were provided to the SASMC and Superfund Division Directors on February 15, 2012 and May 17, 2012, as well as a national summary of special accounts and a summary of planned uses for accounts with more than \$10M available.</p>	<p>The status of planned reclassifications, transfers to the Trust Fund, and account closures in FY 2012 were provided to the SASMC and Superfund Division Directors on September 26, 2012 and January 16, 2013, as well as a national summary of special accounts and a summary of planned uses for accounts with more than \$10M available.</p>
				<p>OSRTI will request through the EPA Call Center development of the following reports in the CBOR environment: 1) special accounts with \$0 obligated or disbursed in the past 5 years, and 2) report of Superfund sites with unliquidated obligations of appropriated funds that also have a special account associated with the site. OSRTI has yet to request development of these reports in light of other more pressing issues that need to be resolved in association with Compass.</p>	<p>OSRTI has requested through the EPA call center development of the following reports in the CBOR environment: 1) special accounts with \$0 obligated or disbursed in the past 5 years, and 2) report of Superfund sites with unliquidated obligations of appropriated funds that also have a special account associated with the site.</p>
	Develop and Implement Special Accounts Data Monitoring Plan	OSRTI OSRE	Ongoing	<p>The Special Accounts Data Monitoring Plan was updated and issued as an attachment to the memorandum, "Effective Utilization of Special Accounts," on April 2, 2012.</p>	<p>OSRTI and OSRE reviewed FY 2013 work planning data consistent with the checklist developed to document Headquarters review of planning data.</p>

Strategy Priority	Activity	Office	Due Date	May 2012 Update	January 2013 Update
	Conduct Special Accounts Work Planning and Mid-Year Reviews	OSRTI OSRE Regions	Twice a year	OSRTI and OSRE reviewed FY 2012 mid-year planning data consistent with the checklist developed to document Headquarters review of special account planning data. FY 2012 mid-year data was updated by the regions March 8 - March 29th. Regional follow-up from OSRTI and OSRE review of that data was completed by May 11, 2012. OSRTI and OSRE provided an analysis of the FY 2012 mid-year data to the SASMC for the June 2012 meeting.	FY 2013 work planning discussions were conducted December 5 to 19, 2012. OSRTI and OSRE will provide an analysis of the work planning data to the SASMC for the January 2013 meeting.
	Regularly Analyzing the "Oldest Accounts"	OSRTI OSRE	At least twice a year	OSRTI and OSRE analyzed the plans for using funds in the 196 open accounts that are 10 years old or more as part of FY 2012 mid-years.	OSRTI and OSRE analyzed the plans for using funds in the 197 open accounts that are 10 years old or more as part of FY 2013 work planning.
	Develop Controls to Monitor Negative Available Balances	OCFO	9/30/2010	Quarterly reviews of negative balances in special accounts were not completed in the first half of FY 2012 due to the need to resolve issues associated with the transition to Compass. OFS started with a 2nd quarter review in May 2012 and will continue conducting quarterly reviews of negative balances in special accounts through the second half of FY 2012.	OFS conducted reviews of negative balances in special accounts and notified regions September 2012 of steps required to correct the negative balances. OFS is continuing to conduct quarterly reviews and will be sending the 1st quarter review in January 2013.
	Reevaluate \$88.4 Million Held for Potential Future Use	OSRTI OSRE	At least twice a year	OSRTI and OSRE reviewed these accounts as part of FY 2012 mid-years and found their planned use of funds is consistent with the 2010 SA Planning and Use Guidance.	OSRTI and OSRE reviewed these accounts as part of FY 2013 work planning and found their planned use of funds is consistent with the 2010 SA Planning and Use Guidance.
	New Financial System	OCFO OSRTI Lead Regions	10/1/12	OCFO is developing a Superfund reporting tool to consolidate all Superfund financial information in one data universe, to be completed by the end of FY 2012. Inclusion of special account information is Phase 3 of this effort.	OCFO is continuing to develop a Superfund reporting tool (titled the Superfund Consolidated Data Source - SFCDS) to consolidate all Superfund financial information in one data universe. The SFCDS is undergoing beta testing and is not yet ready to report on special account information.
	Special Accounts Training	OSRTI OSRE OCFO Regions	Ongoing	The Superfund Virtual Conference, to be held May 22-24, 2012, includes the following topics specific to special accounts: 1) Special Account Reporting, and 2) Use of Special Account Funds for ATSDR activities and RCRA corrective actions. OFS and OSRE are presenters at the conference. The Superfund Information Management Coordinator/Budget Coordinator (IMC/BC) meeting will be held Fall 2012. An update on recent special account activities and initiatives may be included on this agenda, particularly efforts to increase utilization of available special account funds.	The 2013 Superfund Virtual Cost Recovery Conference is scheduled to be held May 21-23, 2013 and is currently soliciting potential topics.
Regional Support, Guidance & Training					

Strategy Priority	Activity	Office	Due Date	May 2012 Update	January 2013 Update
	Identify and Prioritize Additional Guidance or Reference Documents for Completion or Development	OSRTI OSRE OCFO Regions	Ongoing	Documents issued in FY 2012 include 1) Effective Utilization of Special Accounts (4/2/12), 2) Annual Report to EPA Senior Managers on Activities of the SASMC (3/5/12), and 3) Use of Special Account Funds to Facilitate Work Settlements with Potentially Responsible Parties and to Expedite the Cleanup of Superfund Sites (1/26/12). The Financial Management of Special Accounts (RMDS Chapter 15) is undergoing clearance through EPA's directives process. A draft fact sheet on managing deposits into special accounts has been developed and was sent for regional review and comment on 5/14/12. SASMC staff have developed a draft Special Accounts Communication Strategy to be discussed by the SASMC at the June 2012 meeting.	The SASMC discussed the draft Special Accounts Communications Strategy at the June 2012 meeting. The Committee requested staff develop fact sheets and Frequently Asked Questions for the public and external audiences. A memorandum providing guidance on the use of special accounts for CERCLIS and RCRA corrective actions at CERLIS and RCRA sites was issued by the Committee on December 21, 2012. The Financial Management of Special Accounts (RMDS Chapter 15) is undergoing clearance through EPA's directives process and is anticipated to be released in the 2nd quarter of FY 2013.