



# At a Glance

## Audit of the EPA's Management of Superfund Special Accounts

### Why We Did This Audit

#### To accomplish this objective:

The U.S. Environmental Protection Agency Office of Inspector General conducted this audit to determine whether the EPA is managing its Superfund special accounts properly and timely in accordance with applicable laws, policies, and guidance.

Superfund special accounts are site-specific, interest-bearing accounts housed within the Superfund Trust Fund. When the EPA enters into a settlement agreement recovering response costs from one or more potentially responsible parties, the funds received under the agreement may be placed into a special account and used for future Superfund response actions at the site. Use of special account funds helps the EPA conduct cleanups without relying solely on appropriated funds, thus preserving resources for sites without viable potentially responsible parties.

#### To support this EPA mission-related effort:

- *Operating efficiently and effectively.*

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### What We Found

Based on our in-depth review of nine Superfund special accounts, we found that the EPA generally managed special accounts in accordance with applicable laws, policies, and guidance, with the exceptions that the EPA needs to take steps to expeditiously use the funds in the Anniston Lead Superfund Site special account and needs to correct special accounts with negative balances in a timely manner.

Specifically, the EPA needs to decide how and when to use approximately \$5.9 million in the Anniston Lead Site special account. As of June 2025, this account had been open for over 19 years, and \$5.9 million in funds were set aside for the cleanup of 11 residential properties that the owners repeatedly denied the Agency access to. An internal EPA memorandum recommends that the EPA seek to obtain access through consent and, if the owners do not consent, through the judicial process or an administrative order. Additional EPA guidance recommends that special account funds be used as expeditiously as possible and allows funds that are no longer needed to be reclassified or transferred to the Superfund Trust Fund. The EPA has neither taken judicial or administrative action to access the 11 residential properties nor reclassified or transferred the \$5.9 million in the special account. This money could be put to better use if the EPA used the funds to conduct or finance other response actions at or in connection with the Anniston Lead Site, reclassified the funds, or transferred the funds to the Superfund Trust Fund.

In addition, the EPA's guidance has not been effective as it relates to the timely correction of special accounts with negative balances. This guidance states that the EPA regions should make corrections to address negative balances, generally within 30 days, or "provide a status" to the EPA's Cincinnati Finance Division about why they cannot make a correction. We identified a total of 11 special accounts with negative balances. The balances were negative for four to 49 months, and the regions did not provide sufficient explanations as to why the balances were not corrected. While the negative balances for these accounts only totaled approximately \$276,000 as of November 2023, none were corrected in a timely manner in accordance with the EPA guidance. Further, some negative balances were ultimately corrected by charging the amount to appropriated funding instead of to the special account. In these cases, the appropriated funds that were used to pay the charges were no longer available for response work at sites with no viable potentially responsible party or alternative source of funding.

We also found that cleanup challenges at Superfund sites, such as a lack of property access and the need for remediation redesign, can cause special accounts to remain open for long periods of time with a low utilization of the funds.

**The EPA needs to take action to use approximately \$5.9 million in unused special account funds and improve its controls to correct special accounts with negative balances in a timely manner.**

### Recommendations and Planned Agency Corrective Actions

We recommend that the assistant administrator for Land and Emergency Management (1) determine and provide documentation to the OIG on how and when the unused \$5.9 million that had been set aside in the special account for the Anniston Lead Site will be used so that funds can be put to better use and (2) develop and implement additional controls to ensure the timely correction of negative special accounts. The Agency agreed with both recommendations and completed Recommendation 2. Recommendation 1 is resolved with corrective actions pending.