United States Government Accountability Office

Report to Congressional Requesters

November 2026

SUPERFUND

EPA Should Collect and Use Information on the Effectiveness of Its Recovery of Cleanup Costs

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GAO-27-107925

GAO Highlights

SUPERFUND

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GAO-27-107925 November 2026

A report to congressional requesters

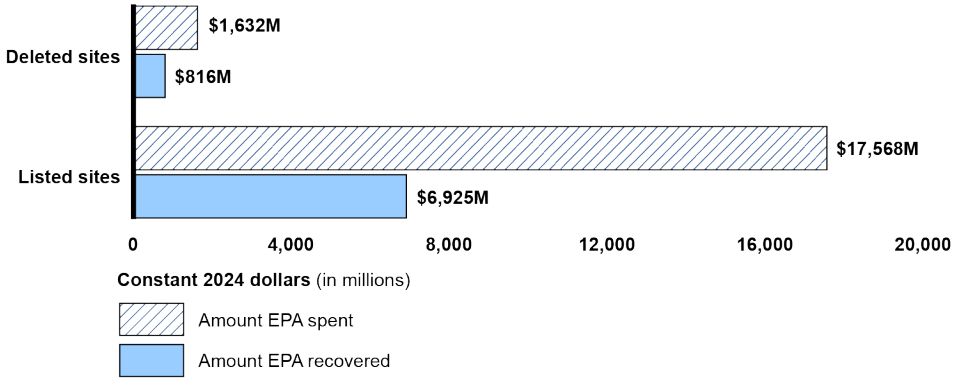
Contact: J. Alfredo Gómez at gomezj@gao.gov

What GAO Found

The U.S. Environmental Protection Agency (EPA) uses the Hazardous Substance Superfund Trust Fund to finance cleanup costs at Superfund sites where responsible parties cannot be found or cannot pay. In fiscal years 2006 through 2024, the Trust Fund received about $34 billion in constant 2024 dollars, mostly from General Fund transfers. Congress appropriated about $32.8 billion from the Trust Fund for the Superfund program over this period. Revenue from the reinstated Superfund taxes provided substantial funds for the program in fiscal year 2024. In fiscal years 1996 through 2024, the time frame for which reliable data were available, EPA spent about $25.8 billion at nonfederal National Priorities List (NPL) sites. Remedial activities were the largest category, accounting for about half of EPA's expenditures at these sites.

Through its efforts to hold potentially responsible parties accountable for cleanup, EPA has identified at least one such party for most nonfederal NPL sites, according to EPA data. However, EPA has faced challenges recovering costs. Challenges include having fewer experienced potentially responsible party search staff over the last 10 to 15 years and a limited ability to hold such parties liable. GAO estimates that in fiscal years 1996 through 2024, EPA recovered less than half of what it spent at nonfederal NPL sites.

EPA Expenditures and Amounts Recovered from Potentially Responsible Parties at Nonfederal NPL Sites, Fiscal Years 1996–2024



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Note: Deleted sites are those where cleanup is complete. This analysis includes 1,622 National Priorities List (NPL) sites and expenditures from the Superfund Trust Fund. It is a point-in-time estimate since cost recovery efforts are ongoing, according to EPA officials.

EPA has established some Superfund performance goals and measures to ensure it takes timely cost recovery steps but does not have such tools to assess the effectiveness of its cost recovery across nonfederal NPL sites. EPA officials said they have not done this because cost recovery is a continuous process that may take years to complete. However, measuring the effectiveness of its cost recovery performance—such as by region—would allow EPA to determine how much of the billions of dollars in cleanup costs it is recovering and what kinds of efforts work best to successfully recover costs. This would help EPA determine resource needs and target enforcement efforts.

Why GAO Did This Study

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, established the Superfund program to address sites with hazardous substances. Hazardous substances found at Superfund sites have been linked to a variety of human health and environmental problems. The program is administered by EPA, which lists the most contaminated sites on the NPL.

Superfund site cleanups are often expensive and lengthy. EPA funds cleanups when it cannot identify parties responsible for the contamination, or when such parties fail to act. The Trust Fund was primarily financed by revenue from Superfund taxes until they expired in 1995. In 2021, Congress began reinstating some Superfund taxes.

GAO was asked to review EPA funding, expenditures, and cost recovery at nonfederal NPL sites. This report examines, among other things, (1) funding that the Trust Fund and Superfund program received; (2) amounts EPA spent at nonfederal NPL sites; and (3) the extent to which EPA has identified potentially responsible parties, recovered cleanup costs, and assessed the effectiveness of its cost recovery efforts.

GAO analyzed EPA and budget data, visited Superfund sites, and interviewed EPA officials.

What GAO Recommends

GAO recommends that EPA (1) establish goals for cost recovery effectiveness, (2) collect performance information on cost recovery effectiveness, and (3) use the information to regularly assess progress towards goals and inform decision-making. EPA agreed with these recommendations.

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Abbreviations

ARRA	American Recovery and Reinvestment Act of 2009
EPA	U.S. Environmental Protection Agency
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended
IIJA	Infrastructure Investment and Jobs Act
NPL	National Priorities List
OIG	Office of Inspector General
PRP	potentially responsible party
Trust Fund	Hazardous Substance Superfund Trust Fund

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U.S. GOVERNMENT ACCOUNTABILITY OFFICE
441 G St. N.W.
Washington, DC 20548

November 5, 2026

Congressional Requesters

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended (CERCLA), established the Superfund program, the federal government's principal program to address sites contaminated with hazardous substances. The Superfund program aims to protect human health and the environment by cleaning up contaminated sites. The U.S. Environmental Protection Agency (EPA) administers the program and lists some of the most seriously contaminated sites on its National Priorities List (NPL). As of May 2026, there were 1,343 sites on the NPL: 157 federal facilities and 1,186 nonfederal sites.[1] Hazardous substances found at Superfund sites have been linked to a variety of human health problems, such as birth defects, cancer, changes in neurobehavioral functions, and infertility. Approximately 78 million people (roughly 23 percent of the U.S. population) live within 3 miles of a Superfund site, according to EPA documents.[2]

At nonfederal sites, EPA conducts cleanup or oversees cleanup conducted by parties responsible for site contamination, known as potentially responsible parties (PRPs). Two basic types of cleanups are conducted under the Superfund program: remedial actions and removal actions. Remedial actions are generally long-term cleanups that aim to significantly and permanently reduce contamination. A remedial action project is generally the physical work undertaken to address contamination at a site (e.g., dredging sediment or constructing a landfill cap). Multiple remedial action projects may need to be completed before

[1]Federal facilities are sites owned or operated by a department, agency, or instrumentality of the United States, such as the Departments of Defense, Energy, and the Interior. These agencies may have a significant role in the cleanup of these facilities, and such cleanups are funded by the agency and not by EPA's Superfund appropriation. Processes and provisions specific to these federal sites are generally not discussed in this report.

[2]U.S. Environmental Protection Agency, Office of Land and Emergency Management, *Population Surrounding 1,881 Superfund Sites* (July 2023), https://www.epa.gov/system/files/documents/2023-08/FY22%20Population%20Estimates%20Superfund%20Final.pdf. Data collected include Superfund site information (as of the end of fiscal year 2022), site boundary data from EPA Shared Enterprise Geodata Services (2023), and population data from the 2017–2021 American Community Survey. EPA maintains the "Superfund NPL Where You Live Map," an online tool that allows users to identify NPL sites by location, at https://www.epa.gov/superfund/search-superfund-sites-where-you-live#map.

a site reaches construction completion, which is when all physical construction at a site is complete, including actions to address all immediate threats and bring all long-term threats under control. Removal actions are usually short-term cleanups for sites where contamination poses immediate threats to human health or the environment. Examples of removal actions include removing and properly disposing of contaminated soil or other sources of hazardous materials (e.g., drums containing contaminants) to prevent the release of hazardous substances, pollutants, or contaminants into the environment.

Superfund cleanups are often expensive and lengthy. EPA pays for cleanups when the agency cannot identify or locate PRPs, or when PRPs are not financially viable. CERCLA established the Hazardous Substance Superfund Trust Fund, which EPA can use to cover cleanup costs at nonfederal NPL sites where a PRP cannot be found or cannot pay. Congress appropriates funds from the Trust Fund to EPA for the Superfund program. The Trust Fund was originally financed primarily by revenue from taxes on certain industries or corporations, referred to as Superfund taxes. The authority for the Superfund taxes expired in 1995, after which Congress primarily funded the Trust Fund through transfers from the General Fund of the U.S. Treasury. In 2021 and 2022, respectively, the Infrastructure Investment and Jobs Act (IIJA) and the Inflation Reduction Act reinstated and modified some of the Superfund taxes.[3]

You asked us to review EPA funding, expenditures, and cost recovery activities for Superfund cleanups at nonfederal NPL sites. This report examines (1) the amounts and sources of funding the Trust Fund and Superfund program have received, and how these have changed over time; (2) the amounts EPA has allocated for Superfund program areas and changes over time; (3) the amounts EPA has spent (i.e., expended) on cleanup activities at nonfederal NPL sites and changes over time; and (4) the extent to which EPA has identified and recovered costs from PRPs, and the extent to which the agency has assessed the effectiveness of its cost recovery efforts.

To determine the amount and sources of funding that support the Trust Fund and Superfund program, we reviewed appropriations legislation, U.S. Department of the Treasury quarterly Superfund certifications, and the President's Budget Appendixes for fiscal years 2006 through 2024, as

[3]IIJA also appropriated an additional $3.5 billion to the program.

previous GAO work has addressed this question for earlier time frames.[4] To determine how much EPA allocated for the Superfund program, and how the amounts changed over time, we reviewed EPA budget data for fiscal years 2006 through 2024, the most comprehensive time frame for which reliable data were available. To determine how much EPA spent on cleanup activities at nonfederal NPL sites and changes in the amounts over time, we reviewed data EPA compiled from three EPA databases: Compass Financials, the Integrated Financial Management System, and the Superfund Enterprise Management System.

To determine the extent to which EPA has identified and recovered costs from PRPs, we analyzed EPA data on the number of sites for which EPA has identified PRPs, sourced from the Superfund Enterprise Management System and Compass Financials database. For these sites, we compared the amount of funds appropriated in fiscal years 1996 through 2024 that EPA spent on site cleanup with the amounts recovered during this period, the most comprehensive time frame for which there were reliable data. To determine the extent to which EPA has assessed its cost recovery efforts, we reviewed EPA documents, interviewed EPA officials, and compared EPA's efforts with key performance management practices identified in our prior work.[5]

For all objectives, we interviewed EPA headquarters officials. We also interviewed regional officials in EPA regions three and four and visited four Superfund sites in these regions. Our site selection criteria included variety in site type, final status on the NPL, and location. To assess the reliability of the data we obtained, we reviewed agency documentation, examined data for missing or inconsistent values, and interviewed knowledgeable agency officials. We determined all data we used to be sufficiently reliable for the purposes of this report. See appendix I for more details on our scope and methodology.

We conducted this performance audit from November 2024 to November 2026 in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe

[4]GAO, *Superfund: Funding and Reported Costs of Enforcement and Administration Activities*, GAO-08-841R (Washington, D.C.: July 18, 2008).

[5]GAO, *Evidence-Based Policymaking: Practices to Help Manage and Assess the Results of Federal Efforts*, GAO-23-105460 (Washington, D.C.: July 12, 2023).

that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

EPA's Superfund Process and National Priorities List

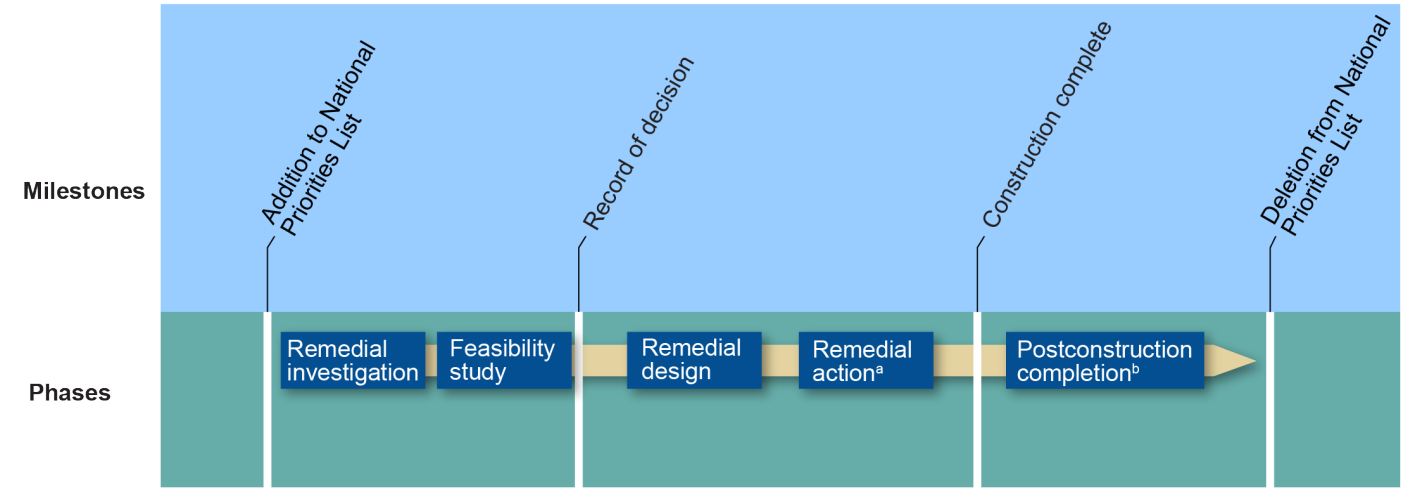
The Superfund process begins with the discovery of a potentially hazardous site or notification to EPA of the possible release of hazardous substances, pollutants, or contaminants that may threaten human health or the environment. Some of the contaminants present at NPL sites have included arsenic, lead, and polychlorinated biphenyls.[6] According to EPA documents, the precise human health effects of many chemical mixtures at Superfund sites are uncertain. However, hazardous substances found at Superfund sites have been linked to human health problems, such as birth defects, cancer, changes in neurobehavioral functions, and infertility.

After the discovery of contamination at a site, EPA begins the site assessment process. As part of this process, EPA uses a hazard ranking system to numerically assess the site's potential to pose a threat to human health or the environment. Sites with sufficiently high scores are eligible to be proposed for listing on the NPL. Sites that EPA proposes for listing on the NPL are published in the *Federal Register*. After a period of public comment, EPA reviews the comments and decides whether to formally list the sites on the NPL.

Once EPA lists a site on the NPL, a complex, multiphase remedial cleanup process begins (see fig. 1).

[6]Polychlorinated biphenyls belong to a broad family of man-made organic chemicals known as chlorinated hydrocarbons, which are chemical compounds of chlorine, hydrogen, and carbon atoms.

Figure 1: Remedial Cleanup Process at National Priorities List Sites



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Note: Phases of the remedial cleanup process may overlap, and multiple phases may be concurrently under way at a site.

[a]Remedial action projects occur during the remedial action phase; remedial action project completions also occur during this phase.

[b]Postconstruction completion activities may include functions such as operations and maintenance, long-term response actions, and Five-Year Reviews, which ensure that Superfund cleanup actions provide for the long-term protection of human health and the environment.

Remedial investigation/feasibility study. EPA or PRPs begin the remedial cleanup process by conducting a two-part study of the site: (1) a remedial investigation to characterize site conditions and assess the risks to human health and the environment, among other actions, and (2) a feasibility study to develop and evaluate options to address the problems identified through the remedial investigation.

Remedial design and action. After identifying the selected remedy in a Record of Decision, EPA plans, or oversees PRPs' plans for, the remedy during the remedial design phase. This is followed by the remedial action phase, when one or more remedial action projects are carried out.

Postconstruction completion. When all physical construction at a site is complete, including actions to address all immediate threats and bring all long-term threats under control, EPA generally considers the site to be "construction complete." After construction completion, most sites enter the postconstruction phase. This phase includes actions such as operation and maintenance, during which the PRP or the state maintains the remedy and EPA ensures that the remedy continues to protect human

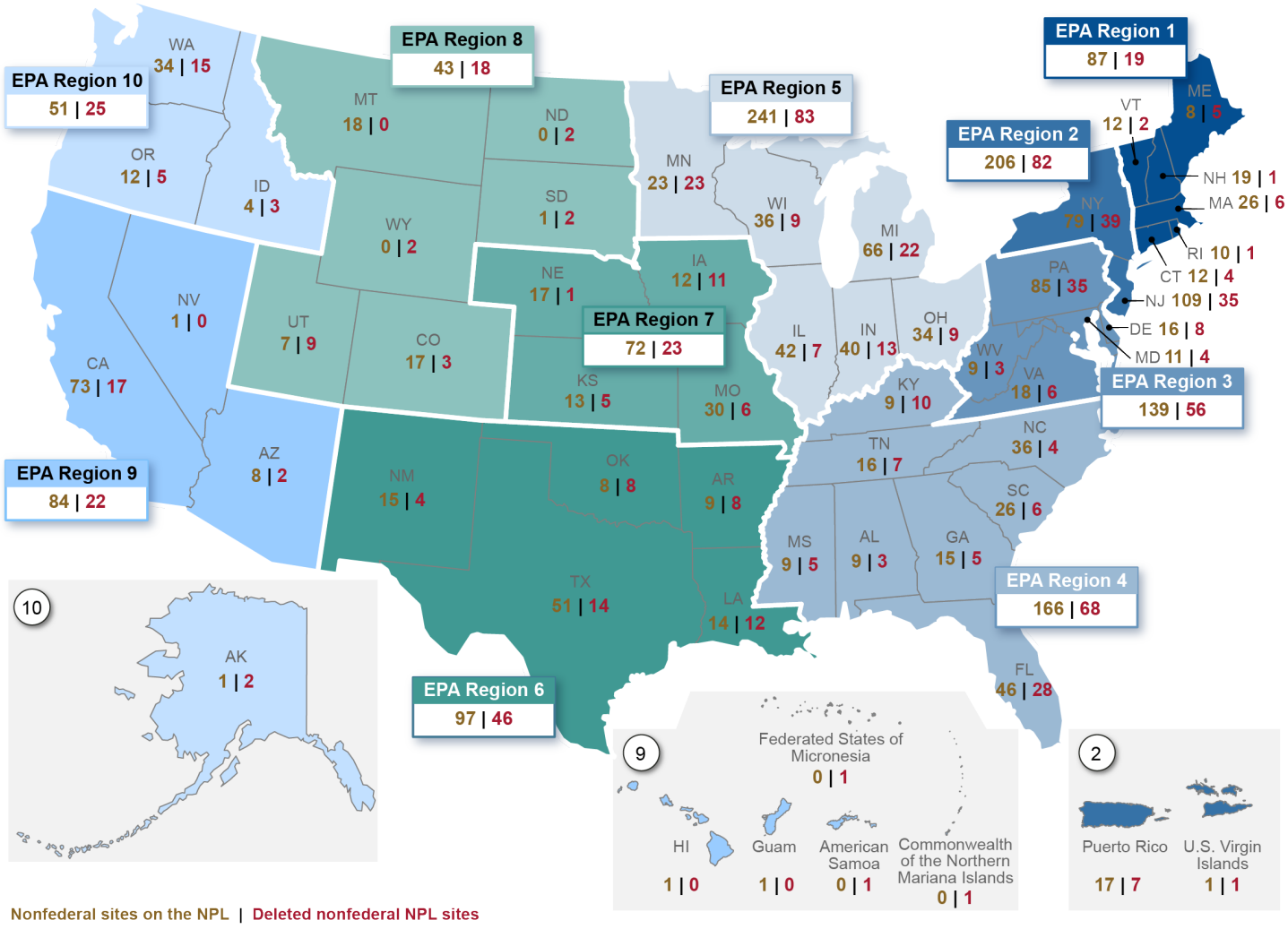
health and the environment. Eventually, when EPA and the state determine that no further site response is needed, EPA may delete the site from the NPL.

Deleted sites may still require ongoing operation and maintenance, monitoring, institutional controls, and Five-Year Reviews. Five-Year Reviews evaluate the implementation and performance of site remedies to determine if those remedies remain protective of human health and the environment.[7]

As of May 2026, across the U.S., there were 1,186 nonfederal sites on the NPL and 442 sites that had been deleted from the NPL (see fig. 2).

[7]If future conditions warrant, EPA or a PRP can take further response action at a site to address a release or substantial threat of release into the environment after the site has been deleted, according to EPA documents. For example, this could occur when EPA identifies a new exposure pathway, such as vapor intrusion, or an emerging contaminant after a site has been deleted from the NPL.

Figure 2: Map of Nonfederal NPL Superfund Sites, by State and EPA Region, as of May 2026



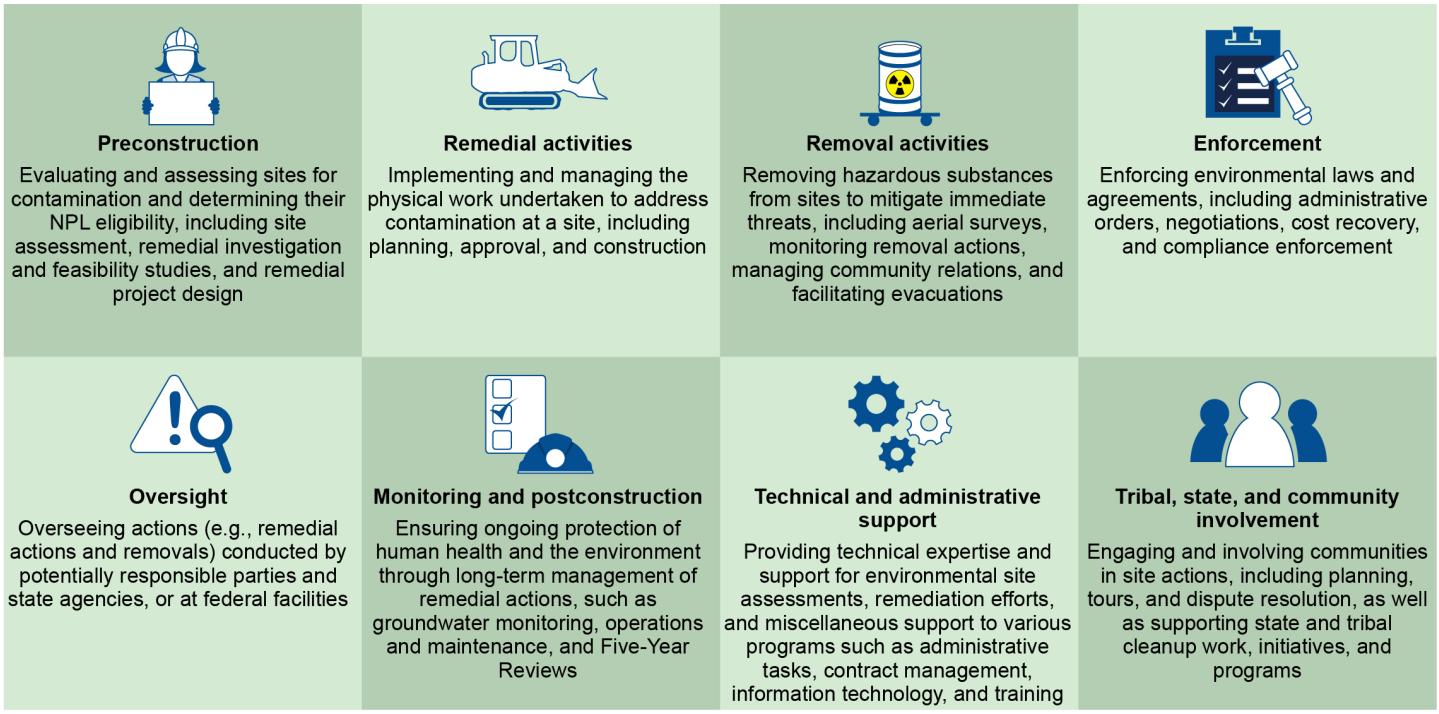
Sources: U.S. Environmental Protection Agency (EPA) information; Map Resources (map). | GAO-27-107925

Note: This map does not include 35 nonfederal sites that have been proposed for listing on the National Priorities List (NPL).

EPA Activities at Nonfederal NPL Sites

EPA's activities at nonfederal NPL sites range from preconstruction, such as remedial investigation and feasibility studies, to postconstruction, such as monitoring and maintaining sites after construction has been completed (see fig. 3). See appendix II for a comprehensive list and description of these activities.

Figure 3: EPA Activities at Nonfederal National Priorities List (NPL) Sites



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Note: These activities are GAO's consolidation of EPA's activity categories, which are described in appendix II.

Funding for the Superfund Program

Funding Sources

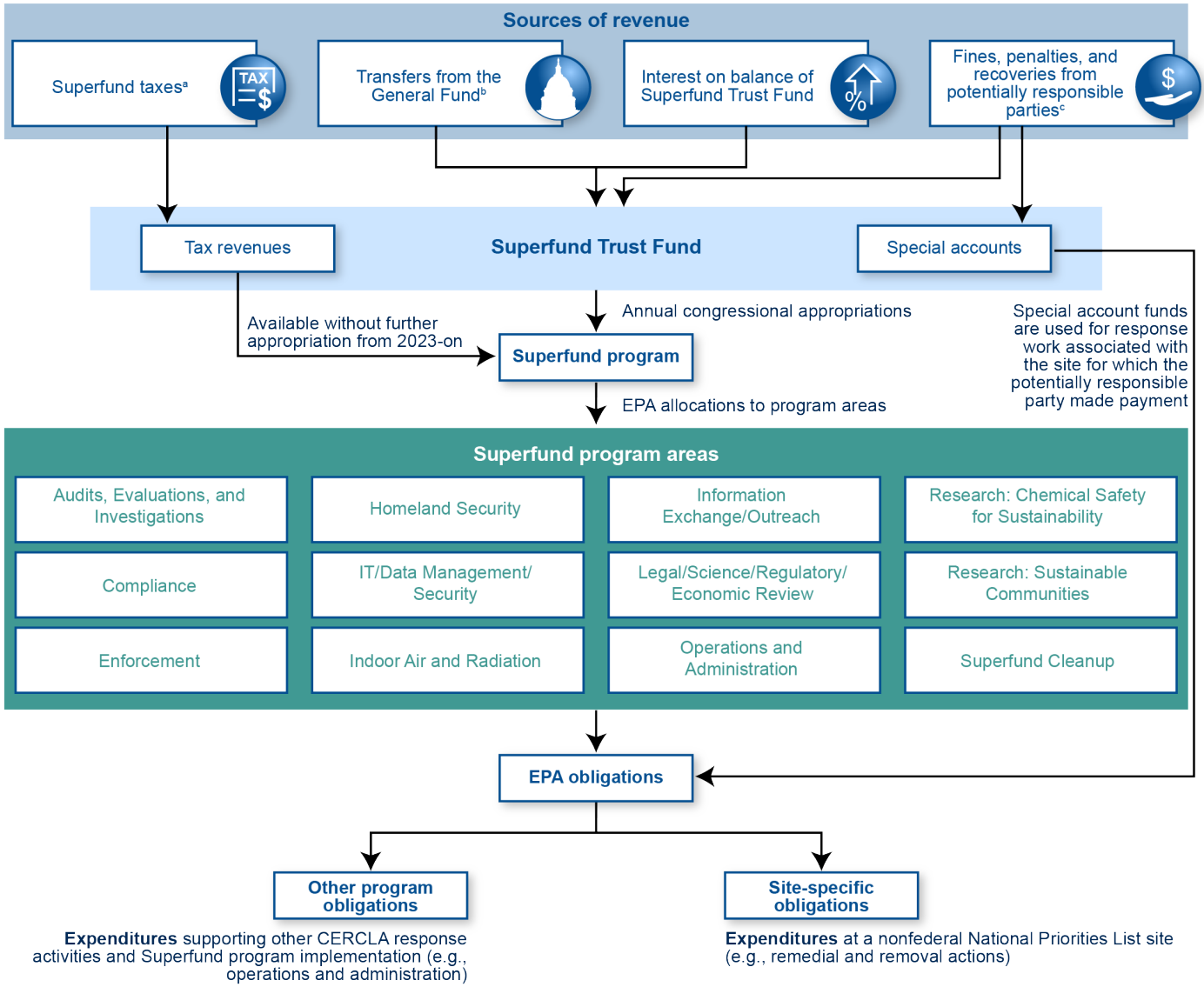
CERCLA authorizes EPA to compel PRPs to clean up sites or to perform cleanups itself and then seek reimbursement from PRPs. CERCLA also established the Trust Fund, which EPA can use to cover cleanup costs at nonfederal NPL sites where a PRP cannot be found or cannot pay. Historically, the Trust Fund received revenue from four sources:

- transfers from the General Fund of the U.S. Treasury (which is primarily funded by taxes on individual taxpayers, small businesses, and corporations);
- Superfund taxes on certain industries or corporations;
- interest earned on the balance of the Trust Fund; and

- fines, penalties, and cost recoveries from PRPs.

Although the Trust Fund supports the Superfund program, EPA generally does not have the authority to use this funding without appropriation from Congress. Therefore, in addition to transferring funds from the General Fund to support the Trust Fund, Congress appropriates funds from the Trust Fund for the Superfund program. EPA then allocates funds among Superfund program areas. Finally, EPA obligates and spends the funds on nonfederal site cleanups (see fig.4).

Figure 4: Funding Framework for the Superfund Program



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

[a]Superfund taxes, when first authorized in 1980 and 1986, were (1) an excise tax on crude oil and imported petroleum products, (2) an excise tax on certain chemical feedstocks, (3) an excise tax on certain imported chemical derivatives, and (4) an environmental tax on corporate income. After authority for the Superfund taxes expired at the end of 1995, some were modified and began to be reinstated in 2021 and took effect in 2022. EPA's fiscal year 2023 appropriation act permanently made all Superfund tax revenue in the Superfund Trust Fund at the end of each preceding fiscal year available without further appropriation.

[b]Transfers from the General Fund are primarily funded by individual taxpayers, small businesses, and corporations through taxes.

[c]EPA can deposit payments received under agreements with potentially responsible parties into site-specific subaccounts in the Superfund Trust Fund known as "special accounts." EPA policy is that these funds should be deposited into a special account only if future work remains at the site. Otherwise, funds should be deposited into the Superfund Trust Fund. If funds in a particular special account are no longer required for future work at the site, EPA can reclassify the funds to make funding available for use at another Superfund site or transfer them to the general portion of the Trust Fund, making them available for appropriation by Congress.

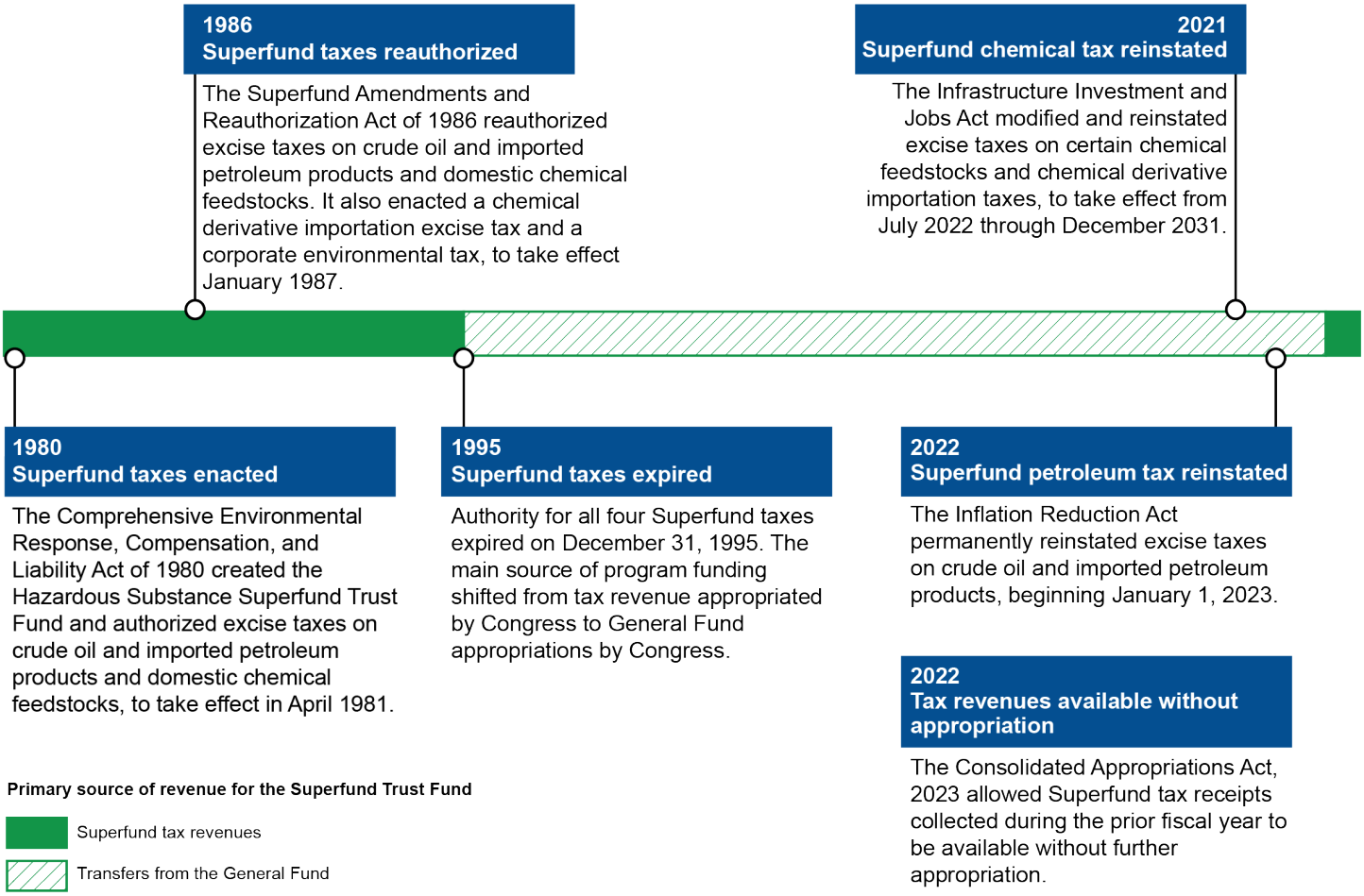
Superfund Taxes

We previously found that Superfund taxes accounted for most of the deposits into the Trust Fund until the authority for the taxes expired at the end of 1995.[8] The Superfund taxes were (1) an excise tax on crude oil and imported petroleum products, (2) an excise tax on certain chemical feedstocks, (3) an excise tax on certain imported chemical derivatives, and (4) an environmental tax on corporate income.[9] Some of the Superfund taxes began to be reinstated in 2021 and took effect in 2022. Beginning in 2023, Congress also made all Superfund tax revenue in the Trust Fund at the end of each preceding fiscal year available for EPA to spend without further appropriation (see fig. 5).

[8]GAO-08-841R.

[9]These taxes were paid by (1) U.S. refineries receiving crude oil and importers of petroleum products for consumption, use, or warehousing; (2) manufacturers, producers, and importers of certain chemical feedstocks; and (3) importers of chemical derivatives. The tax on corporate income applied to any corporation that met the income threshold, regardless of whether its activities involved hazardous substances.

Figure 5: Timeline of Superfund Tax Legislation and Primary Sources of Revenue for the Superfund Trust Fund



Source: GAO analysis of legislation and information from the Congressional Research Service and Office of Management and Budget. | GAO-27-107925

Special Accounts

EPA holds funds received from settlements with PRPs in interest-earning, site-specific accounts called "special accounts," which help EPA clean up sites by providing resources in addition to EPA's annual appropriations.[10] EPA uses special accounts for cleanup actions at sites associated with a specific settlement or to reimburse the agency for funds it used to address contamination at a specific site. According to EPA documents, each EPA region is responsible for the establishment, use, and

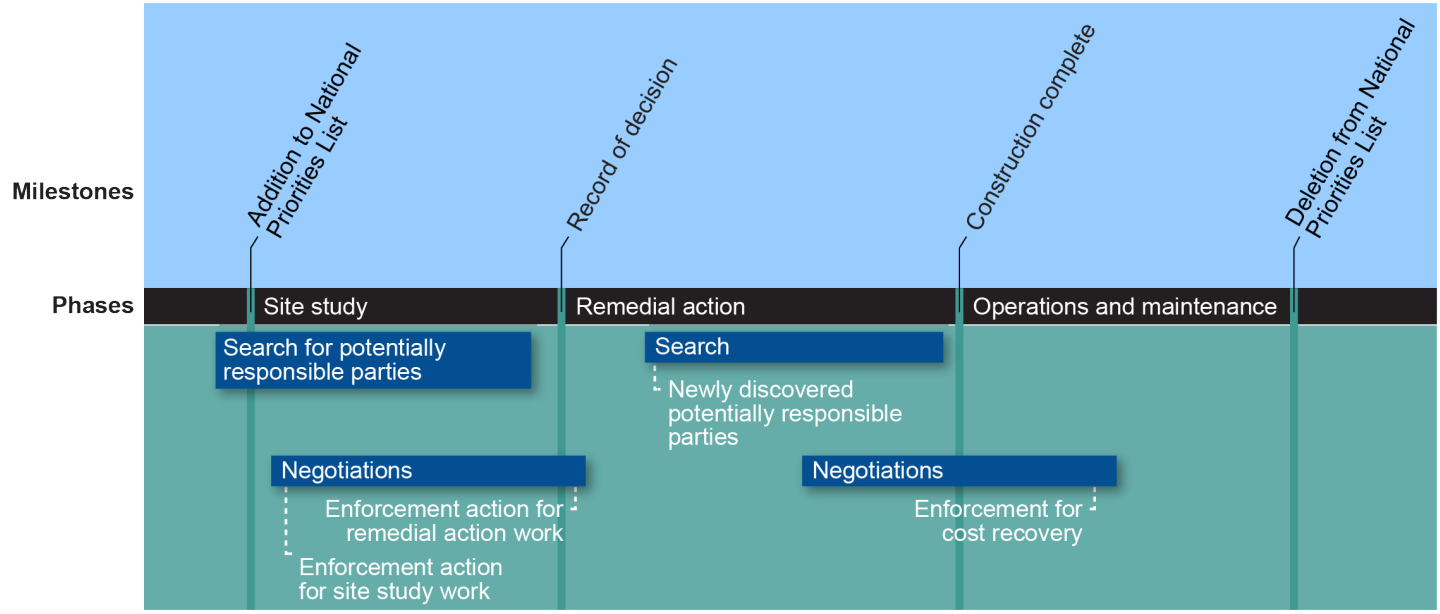
[10]According to EPA documentation, special account funds are considered permanently appropriated and are available to EPA without further congressional action.

management of individual special accounts, while EPA headquarters exercises oversight of the regional programs. In fiscal year 2024, there were a total of 1,058 open special accounts with a total end-of-year balance of about $3.5 billion.[11]

EPA's Superfund Enforcement Process

EPA enforcement of Superfund site cleanups begins with the identification of PRPs, usually early in the cleanup process; continues throughout site cleanup; and often does not conclude until after the site is declared construction complete (see fig. 6).

Figure 6: Enforcement Process for Potentially Responsible Parties at Nonfederal Superfund National Priorities List Sites



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

The Superfund enforcement program works to identify PRPs and negotiate with or order them to conduct a site cleanup or to pay for cleanup performed by another party, such as EPA or a state. EPA identifies PRPs by reviewing documentation related to the site, conducting interviews with government officials or other knowledgeable parties, performing historical research on the site, and sampling soil and

[11]According to EPA documentation, special account funds may be used at non-NPL sites (e.g., sites which employ the Superfund Alternative Approach—an approach that uses the Superfund process to clean up sites but does not list the sites on the NPL—and sites with removal actions) as long as the activities being conducted at the site meet the definition of a CERCLA response action.

groundwater, among other actions. We previously reported that, in addition to identifying PRPs, EPA attempts to obtain information on the types and amounts of hazardous substances PRPs contributed to a site and any financial constraints the identified parties face.[12] This can help EPA establish whether a PRP should qualify for special types of settlements, such as a de minimis settlement for a PRP who contributed small amounts of waste, or an "ability to pay" settlement for PRPs facing financial difficulties.

If EPA performs cleanup work using Superfund program funds, section 107(a) of CERCLA authorizes the agency to recover cleanup costs from PRPs. EPA pursues cost recovery for past unaddressed costs through (1) administrative cost recovery settlements; (2) judicial referrals to the U.S. Department of Justice; (3) filing a claim in bankruptcy; or (4) documenting a decision not to pursue recovery, where appropriate, according to officials.

EPA, states, and private parties must take action in court to recover cleanup costs within a certain amount of time. There is some variation, depending on site-specific factors, but table 1 shows the general statutes of limitations on Superfund cost recovery.

Table 1: Statutes of Limitations on Superfund Cost Recovery

Action	Statute of limitation
Removal action	Initial action to be commenced within 3 years after the completion of the removal action.
Remedial action	Initial action to be commenced within 6 years after initiation of physical on-site construction of the remedial action.
When the remedial action is initiated within 3 years of completion of the removal action	Removal costs may be recovered within 6 years of physical on-site construction of the remedial action (9 years after the completion of the removal action).
Subsequent action	May be brought at any time, but no later than 3 years after the completion of all response actions.

Source: U.S. Environmental Protection Agency (EPA). | GAO-27-107925

Note: In some instances, EPA may negotiate "tolling agreements" with responsible parties, which effectively freeze the statute of limitations for a certain period.

[12]GAO, *Superfund: Litigation Has Decreased and EPA Needs Better Information on Site Cleanup and Cost Issues to Estimate Future Program Funding Requirements*, GAO-09-656 (Washington, D.C.: July 15, 2009).

The Trust Fund Received About $34 Billion in Fiscal Years 2006–2024, and Superfund Program Appropriations Generally Declined

The Trust Fund received funding from four major sources, totaling about $34 billion in fiscal years 2006 through 2024.[13] From the Trust Fund, Congress appropriated a total of about $32.8 billion to the Superfund program, with annual appropriations generally declining over this period.[14] Revenue from the reinstated Superfund taxes provided substantial funds for the program.

General Fund Transfers Were the Largest of the Four Major Revenue Sources That Supported the Trust Fund

In fiscal years 2006 through 2024, the Trust Fund received about $34 billion.[15] During this period, the largest source of revenue for the Trust Fund was transfers from the General Fund—peaking in fiscal year 2022 due to additional funds IIJA provided—with other sources also providing revenue (see fig. 7).[16]

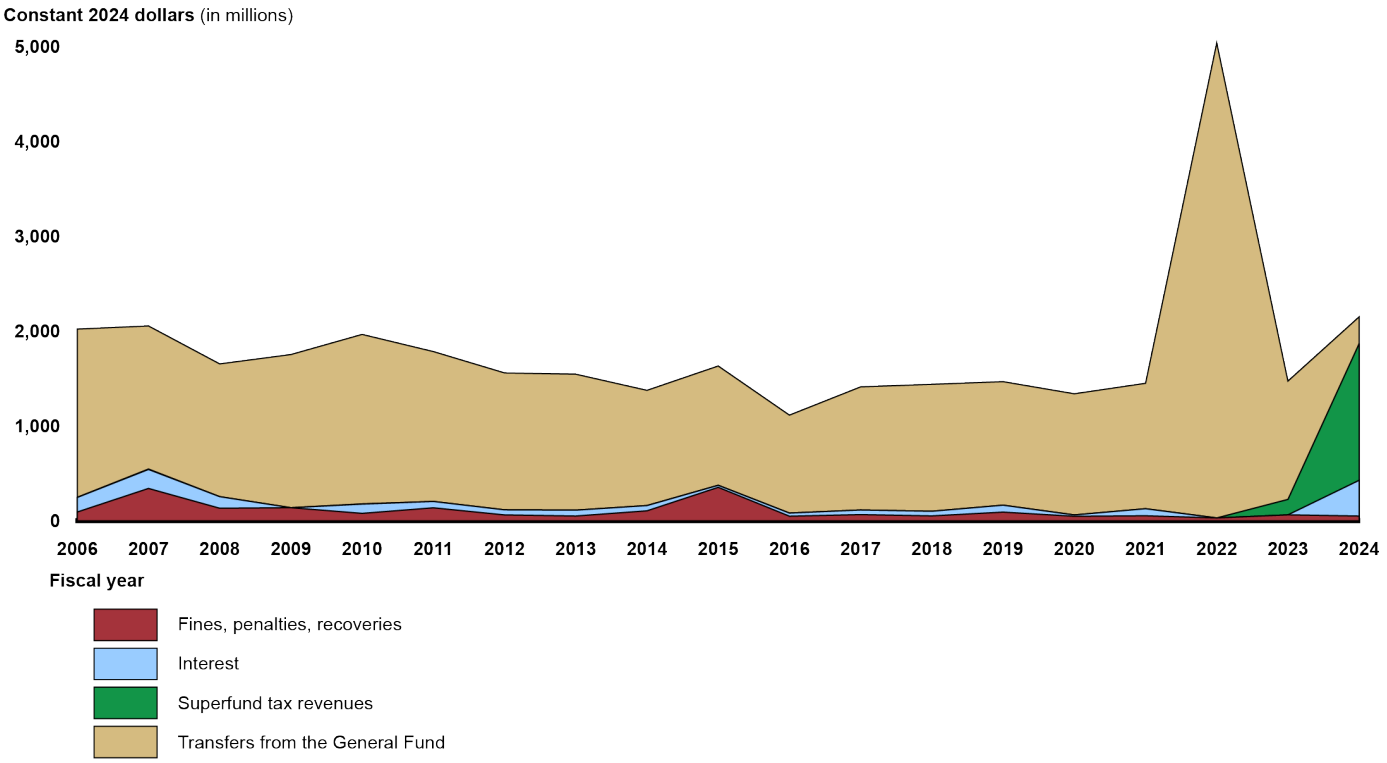
[13]In nominal dollars, funding totaled about $28 billion. Unless otherwise indicated, all amounts are in constant 2024 dollars.

[14]This includes annual and supplemental appropriations. In nominal dollars, annual appropriations totaled about $26.1 billion.

[15]In nominal dollars, funding totaled about $28 billion.

[16]We previously reported this information for fiscal years 1981 through 2007 in GAO-08-841R. For fiscal years 1981 through 1995, Superfund taxes accounted for approximately 68 percent of Trust Fund revenue. However, the expiration of the Superfund taxes in 1995 significantly changed the relative contributions of the key sources of Trust Fund revenue; in fiscal years 1996 through 2007, transfers from the General Fund accounted for nearly 60 percent of Trust Fund revenue.

Figure 7: Major Sources of Revenue for the Superfund Trust Fund, Fiscal Years 2006–2024



Source: GAO analysis of President's Budget Appendixes. | GAO-27-107925

Note: The peak in fiscal year 2022 was due to additional funds the Infrastructure Investment and Jobs Act provided. GAO omitted future cleanup cost settlements from this graph, since these resources are held in site-specific special accounts in the Superfund Trust Fund, according to EPA officials. Funds in special accounts are available to EPA without further congressional action. For nominal values, see figure 18 in appendix III.

For this period, transfers from the General Fund made up about 85 percent of revenue for the Trust Fund. Fines, penalties, and recoveries from PRPs that were deposited into the general portion of the Trust Fund (rather than a special account) constituted about 6 percent. Superfund tax revenues and accrued interest constituted smaller portions of revenue, at about 5 percent and 4 percent, respectively. For fiscal years 2006 through 2024, the average balance of the Trust Fund at the start of each fiscal year was about $277 million (for more information, see app. III, fig. 19).[17]

[17]In nominal dollars, the average balance for fiscal years 2006 through 2024 was about $239 million.

Annual Appropriations for the Superfund Program Generally Declined Over Time, While Recently Reinstated Superfund Taxes Have Provided Substantial Funds

In fiscal years 2006 through 2024, Congress appropriated a total of about $32.8 billion from the Trust Fund for the Superfund program.[18] Annual appropriations for the program generally declined over this period, from about $1.8 billion in fiscal year 2006 to about $1.3 billion in fiscal year 2023. Appropriations dropped further in fiscal year 2024, to about $537 million, as reinstated Superfund taxes began providing substantial funds for the program (see fig. 8).[19]

The reinstated tax revenue available in fiscal year 2024 was about $1.44 billion, more than double the amount EPA received in appropriations that year. In fiscal year 2025, EPA received about $1.46 billion in Superfund tax revenues and expects to have about $1.59 billion available from tax revenues in fiscal year 2026.[20] The fiscal year 2026 budget for EPA proposed to fully transition funding the Superfund Remedial Program from annual appropriations to Superfund tax revenues.[21]

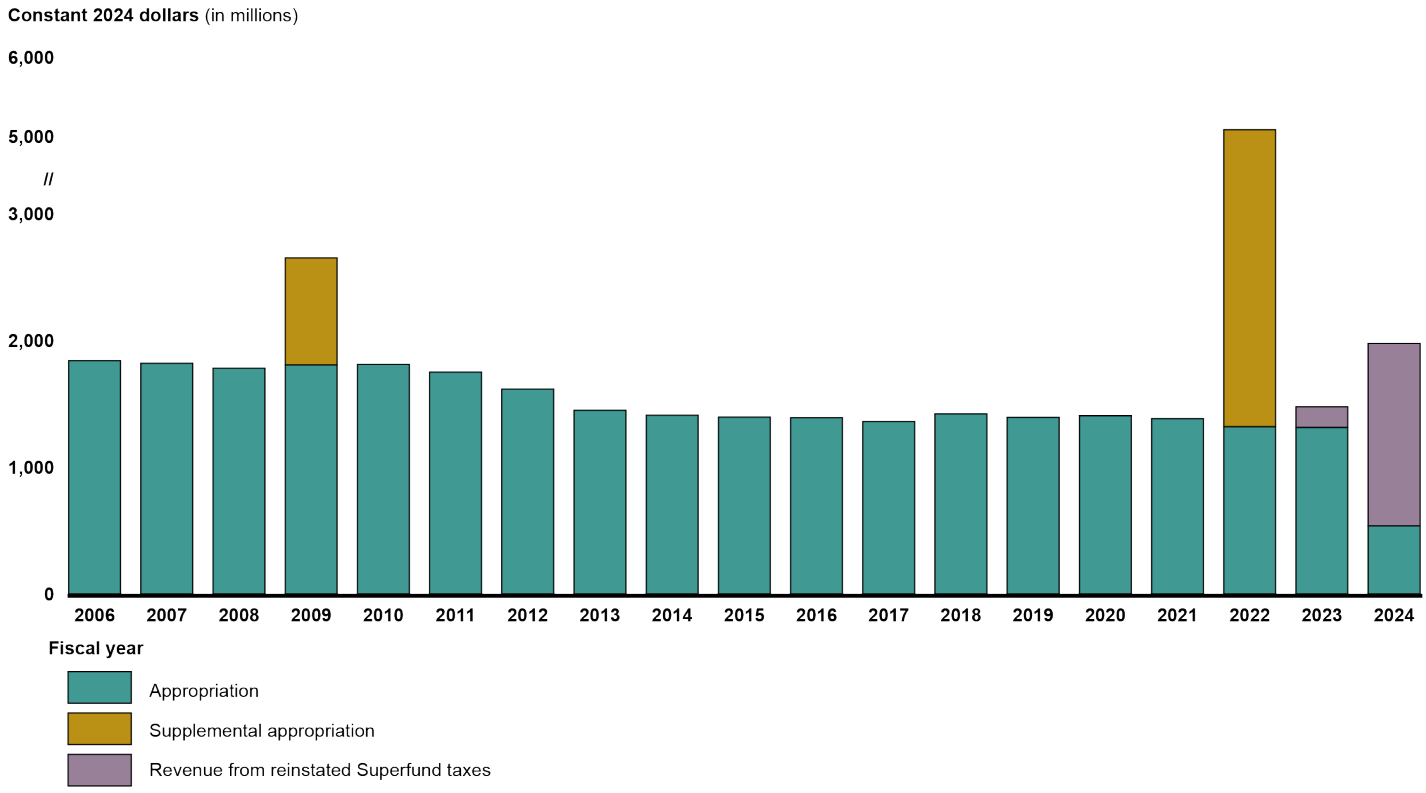
[18]This includes annual and supplemental appropriations. We report Superfund tax revenues separately in this total and below. Annual appropriations totaled about $26.1 billion in nominal dollars.

[19]In nominal dollars, appropriations were $1.24 billion in fiscal year 2006, $1.3 billion in fiscal year 2023, and $537 million in fiscal year 2024.

[20]EPA's fiscal year 2023 appropriation act permanently made all Superfund tax revenue in the Trust Fund at the end of each preceding fiscal year available without further appropriation. Pub. L. No. 117-328, div. G, § 443(b), 136 Stat. 4760, 4833 (2022) (26 U.S.C. § 9507 Note).

[21]U.S. Environmental Protection Agency, *Fiscal Year 2026 EPA Budget in Brief*, EPA-190-R-25-001 (May 2025). EPA proposed fully transitioning the Superfund Remedial Program to Superfund taxes to conduct critical preconstruction projects, continue ongoing construction projects, and initiate new remedial work at NPL sites to address contaminants including lead and per- and polyfluoroalkyl substances (PFAS). The Superfund Federal Facilities Program and the Superfund Emergency Response and Removal Program will also receive support from Superfund tax receipts.

Figure 8: Superfund Program Appropriations and Reinstated Superfund Taxes Revenue, Fiscal Years 2006–2024



Source: GAO analysis of President's Budget Appendixes, appropriations laws, and U.S Department of Treasury data. | GAO-27-107925

Note: In fiscal year 2009, the American Recovery and Reinvestment Act of 2009 provided $600 million for the Superfund program. In fiscal year 2022, the Infrastructure Investment and Jobs Act provided $3.5 billion for the Superfund Remedial program. Of this amount, 0.5 percent ($17.5 million) was provided to the Office of the Inspector General for oversight. The U.S. Environmental Protection Agency (EPA) began to receive tax revenue from the reinstated Superfund taxes in fiscal years 2022 and 2023. Section 443(b) of the Consolidated Appropriations Act, 2023 made Superfund tax revenue collected each year available for expenditure in the subsequent fiscal year, without further appropriation, from fiscal year 2023 on. Pub. L. No. 117-328, 136 Stat. 4459, 4833. The Internal Revenue Service collected about $160 million in Superfund tax revenue in fiscal year 2022 and $1.44 billion in fiscal year 2023. This revenue became available to EPA in fiscal years 2023 and 2024, respectively. Superfund tax revenue amounts were pulled from U.S. Department of Treasury quarterly Superfund certifications. Supplemental appropriation amounts were pulled from appropriations laws. For nominal values, see figure 20 in appendix III.

EPA Consistently Allocated the Majority of Annually Appropriated Funds to the Cleanup Program Area

Following an appropriation from Congress, EPA allocates funding to specific Superfund program areas.[22] In fiscal years 2006 through 2024, the time frame for which reliable data were available, EPA allocated about $28.3 billion in annually appropriated funds to the Superfund program, with about two-thirds of this amount allocated to the cleanup program area.[23] The cleanup program area includes remedial, emergency response and removal, and federal facilities programs.[24] EPA allocated the remainder of its appropriated funds to other program areas, such as enforcement, and operations and administration (see fig. 9).[25] For a description of EPA's Superfund program areas, see appendix IV.

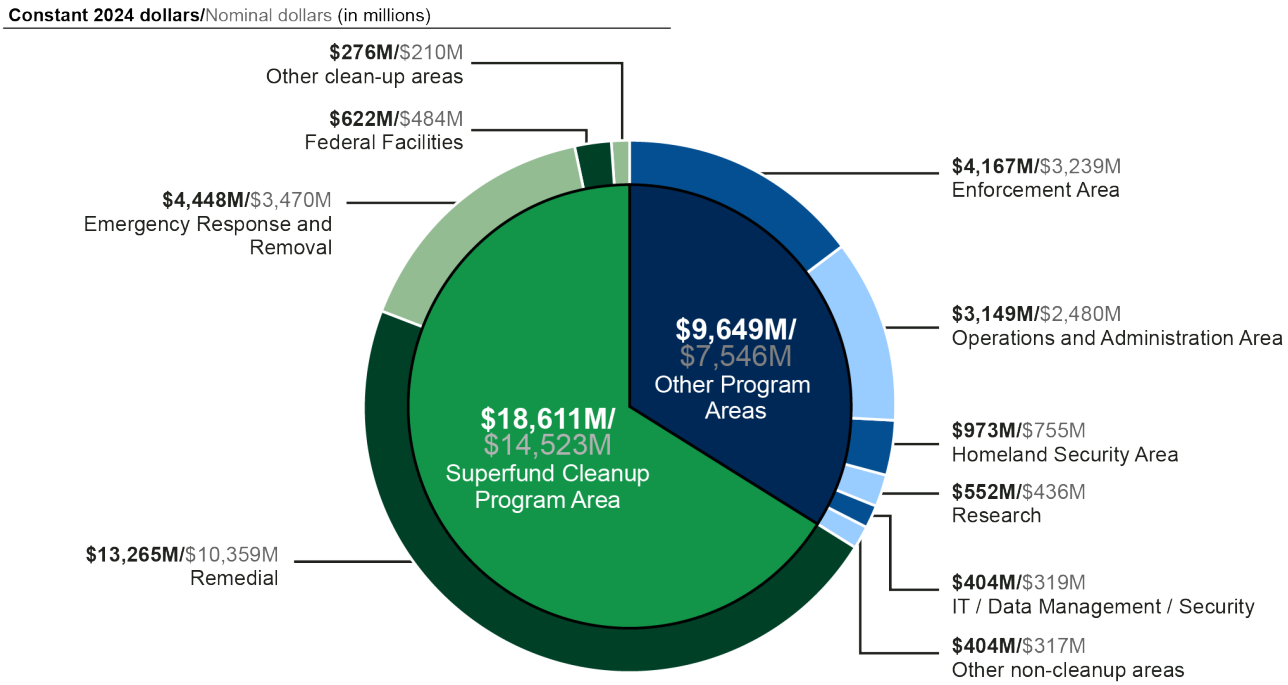
[22]While allocations can reflect management decisions on how to distribute appropriated funds, congressional committees may also provide EPA with direction on how to allocate its resources in committee reports accompanying appropriations laws. As a matter of policy, EPA generally abides by the language in reports that accompany appropriations laws.

[23]Allocations were about $22 billion in nominal dollars. In addition, EPA received supplemental appropriations in fiscal years 2009 and 2022 that totaled about $4.6 billion, or $4.1 billion in nominal dollars.

[24]According to EPA officials, prior to fiscal year 2006, congressional committees directed program appropriations into three broad categories: response and cleanup, enforcement, and management and support. Starting in fiscal year 2006, however, the committees began providing direction using more narrowly defined categories.

[25]According to EPA officials, some program area costs (e.g., Audits, Evaluations, and Investigations, Compliance, etc.) are not tied to individual sites. These costs are captured in the indirect cost rate for Superfund. The Superfund indirect cost rates are calculated to recover EPA's general and administrative expenses as well as the costs of the Superfund program areas. The indirect cost rates for the other programs allow for recovery of the agency's general and administrative expenses, which are calculated at the program's general administrative office levels. Direct costs include those that are directly incurred by EPA for site-specific activities performed at or in connection with a particular site or a particular group of sites (e.g., site assessment, investigation and cleanup). Indirect costs are those that support the Superfund program as a whole and cannot be tied to any one site. The government's full cost at a Superfund site consists of the direct costs incurred for site-specific activities and the proportionate share of all the costs that provide indirect support to the site. EPA calculates separate indirect cost rates for each of its 10 regions on an annual basis.

Figure 9: EPA Superfund Annual Appropriation Allocations by Program Areas, Fiscal Years 2006–2024



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

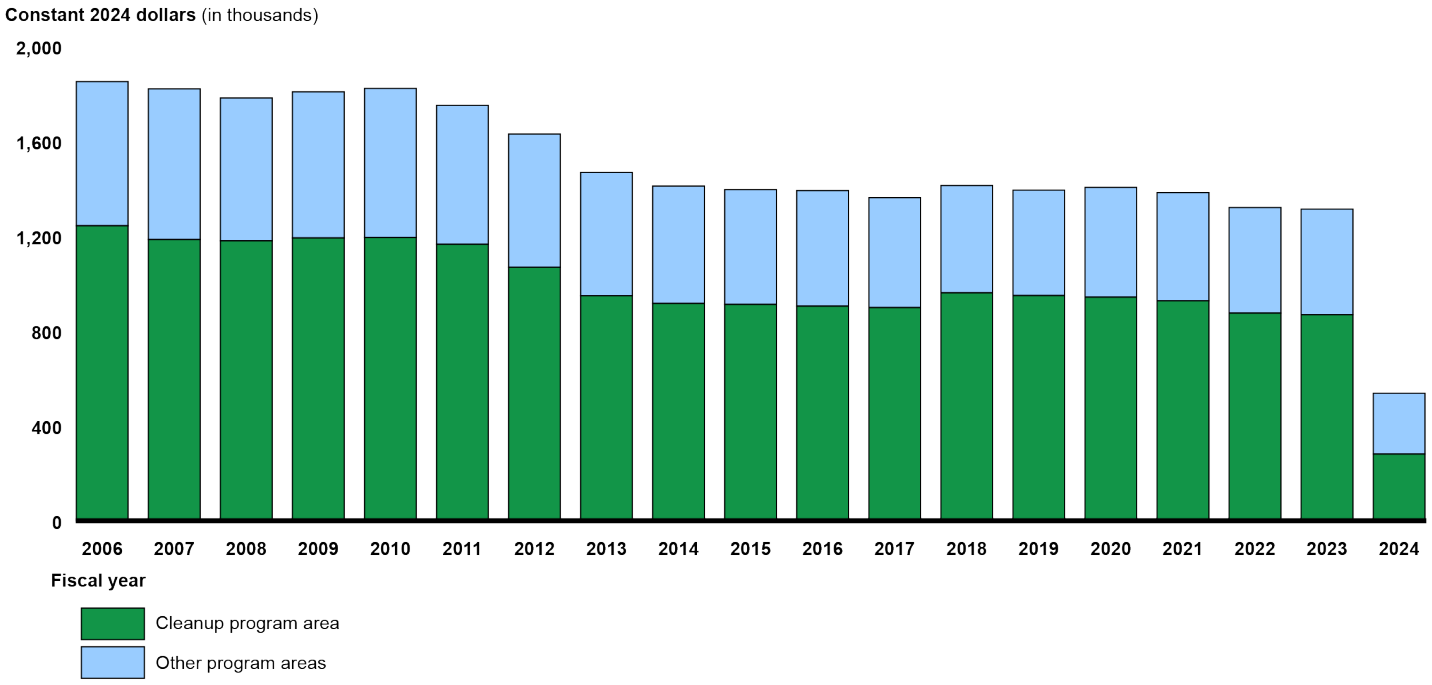
Note: For a description of EPA's Superfund program areas, see appendix IV.

In addition to allocations of annually appropriated funds, in fiscal years 2023 and 2024, EPA allocated about $1.6 billion from revenues provided by the reinstated Superfund taxes, with most of these funds also going to the cleanup program.[26]

Superfund allocations in fiscal years 2006 through 2024 indicate the agency and Congress have consistently prioritized funding the cleanup program area. The relative share of funding EPA allocated to cleanup program areas averaged about 70 percent for the period (see fig. 10).

[26]In nominal dollars, EPA allocated $1.6 billion of the revenue from the reinstated Superfund taxes.

Figure 10: EPA Superfund Annual Appropriation Allocations to Superfund Cleanup and Other Program Areas, Fiscal Years 2006–2024



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Note: For a description of EPA's Superfund program areas, see appendix IV. In addition to the annual appropriation allocations shown in the figure, in fiscal year 2024, EPA allocated $1.44 billion in available tax revenues, which included fully funding the Enforcement program and partially funding the Superfund Emergency Response and Removal and Superfund Remedial programs. In fiscal year 2009, the American Recovery and Reinvestment Act of 2009 provided $600 million for the Superfund Remedial program, and in fiscal year 2022, the Infrastructure Investment and Jobs Act provided $3.5 billion for Superfund remedial activities. Of this amount, 0.5 percent ($17.5 million) was provided to the Office of the Inspector General for oversight. For nominal values, see figure 21 in appendix III.

EPA Spent About $25.8 Billion on Various Activities at Nonfederal NPL Sites, with Variations in Amounts Over Time

In Fiscal Years 1996–2024, EPA Spent About $25.8 Billion at Nonfederal NPL Sites, with Half Going to Remedial Activities

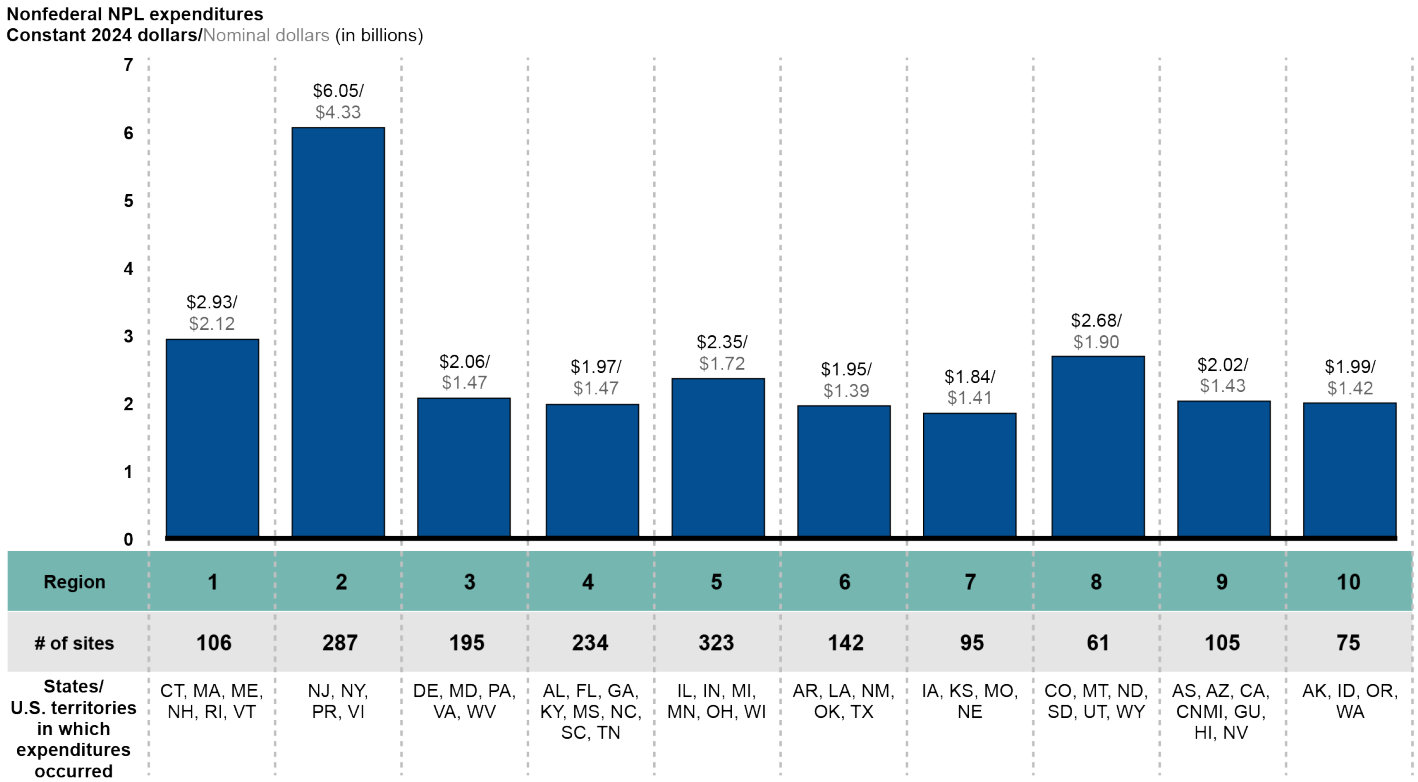
In fiscal years 1996 through 2024, the time frame for which reliable data were available, EPA spent about $25.8 billion of funds appropriated during this time frame at nonfederal NPL sites.[27] The expenditure amounts varied among the EPA regions, ranging from $1.8 billion in Region 7 to $6.1 billion in Region 2 (see fig. 11).[28] As we have previously reported, these variations may stem from specific circumstances in the region, including the number of sites without a PRP, population density, and number of large mining or sediment sites.[29] For example, as we reported, EPA officials said Region 2 has a significant number of large, EPA-funded sites that have required considerable expenditures to clean up over a long period of time. In addition, sites in areas of highly dense population, like many in New Jersey, cost more to clean up, according to EPA officials.

[27]This amount includes appropriations, special account funds, and reinstated tax revenues. In nominal dollars, EPA spent about $18.7 billion.

[28]In nominal dollars, expenditure amounts were $1.4 billion in Region 7 and $4.3 billion in Region 2.

[29]GAO, *Superfund: Trends in Federal Funding and Cleanup of EPA's Nonfederal National Priorities List Sites*, GAO-15-812 (Washington, D.C.: Sept. 25, 2015), and *Superfund Sediment Sites: EPA Considers Risk Management Principles but Could Clarify Certain Procedures*, GAO-16-777 (Washington, D.C.: Sept. 22, 2016).

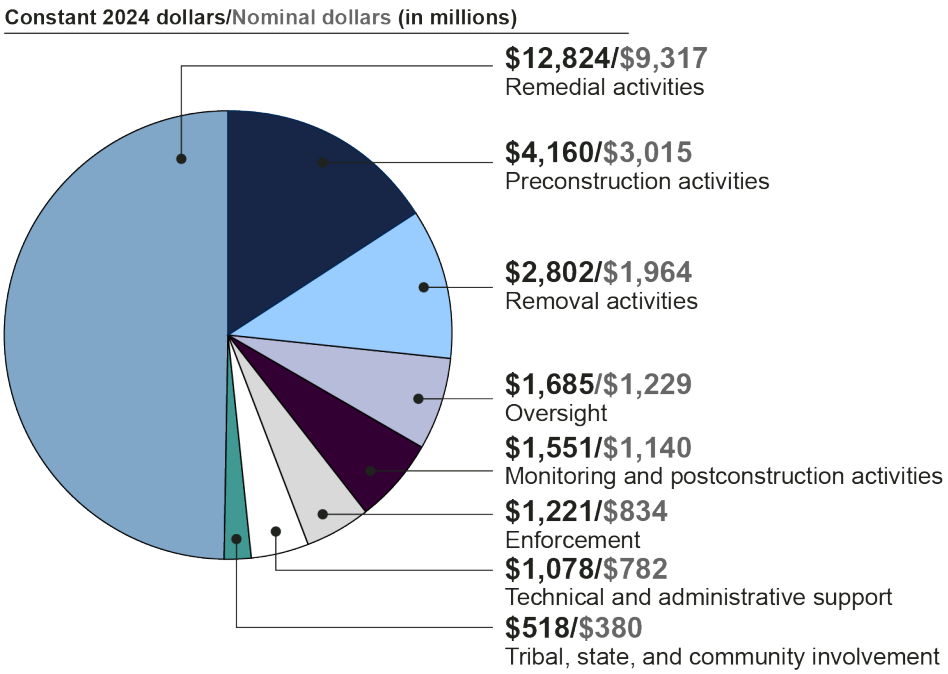
Figure 11: Number of Nonfederal National Priorities List (NPL) Sites and Total Expenditures by EPA Region, Fiscal Years 1996–2024



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Of all nonfederal NPL site activities, EPA expenditures on remedial activities were the largest—about half of all expenditures—followed by expenditures on preconstruction activities (about 16 percent) and removal activities (about 11 percent) (see fig. 12).

Figure 12: EPA Expenditures at Nonfederal National Priorities List Superfund Sites, by Activity, Fiscal Years 1996–2024



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Note: These activity categories are GAO's consolidation of the activity categories EPA uses to track on-site obligations and expenditures, which are described in appendix II.

During this period, EPA also spent about $2.1 billion at 440 sites that it had deleted from the NPL, much less than the $23.7 billion that it spent at sites on the NPL.[30] At these deleted sites, EPA spent the most on remedial activities, followed by monitoring and postconstruction activities, such as Five-Year Reviews (for more information, see app. III, fig. 22).

In Fiscal Years 1996–2024, Amounts Spent at Nonfederal NPL Sites Varied Depending on Site Activities

In fiscal years 1996 through 2024, amounts spent at nonfederal NPL sites from funds appropriated during this time frame varied from year to year. To identify trends over this time, we show both obligations and expenditures because, according to EPA officials, obligations are the clearest guide to identifying trends in its nonfederal NPL site activity data, with expenditures providing helpful context. Expenditures often lag

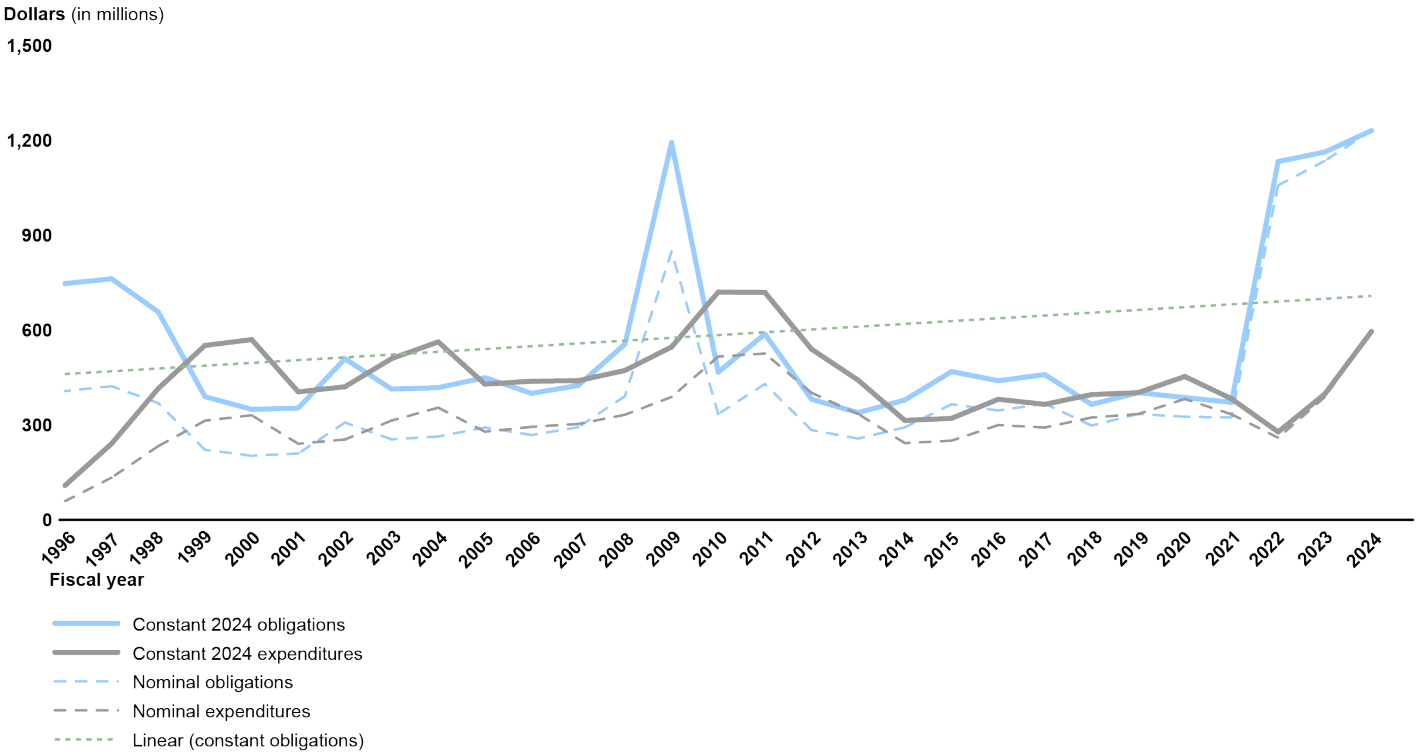
[30]In nominal dollars, EPA spent $1.4 billion at deleted sites and $17.3 billion at sites on the NPL.

obligations due to the type of work the funds are used for, such as investigation and construction work, according to EPA officials.[31]

Trends in obligations and expenditures vary depending on site activity. For example, obligations for remedial activities have generally increased over time (see fig. 13). According to EPA officials we interviewed, variations in amounts are due to the availability of funds and site-specific project needs. For example, peaks in fiscal years 2009 and 2022 through 2023 were due to additional funds provided by the American Recovery and Reinvestment Act of 2009 (ARRA) and IIJA in fiscal year 2022. Specifically, ARRA provided $600 million to EPA for the Superfund remedial program, the bulk of which EPA obligated in fiscal years 2009 and 2010. Similarly, in fiscal year 2022, IIJA provided $3.5 billion for Superfund remedial activities, and EPA obligated more than $1 billion of these funds each year in fiscal years 2022 through 2024.

[31]Appropriations from the Trust Fund are authorized by Congress to remain available until expended, which allows EPA to manage long-term, complex cleanups of contaminated sites without the funds' obligation authority expiring at the end of a specific fiscal year, according to EPA officials.

Figure 13: EPA's Remedial Activity Obligations and Expenditures at Nonfederal National Priorities List Sites, Fiscal Years 1996–2024

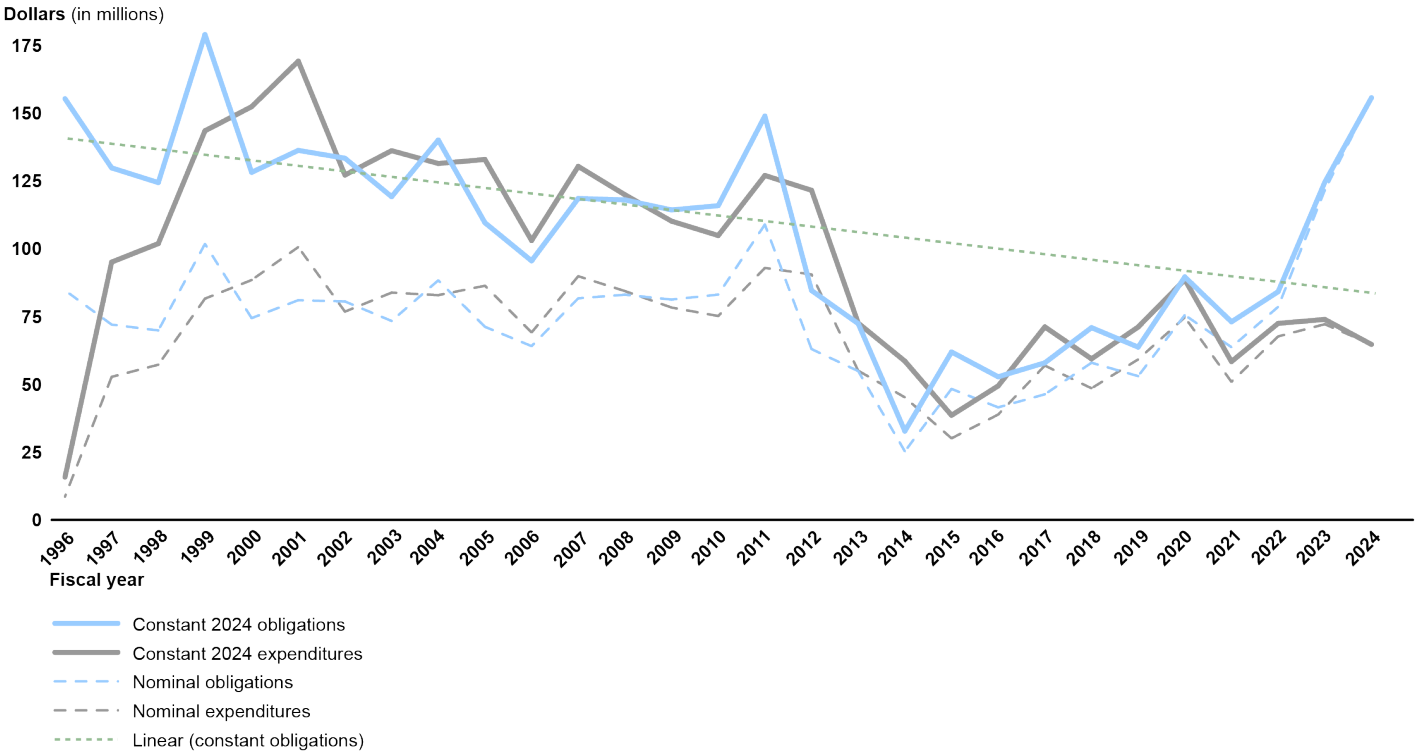


Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Note: Expenditure data for fiscal years 1996 through 1998 in this figure are understated, according to EPA officials. This is because expenditures made using funds appropriated prior to fiscal year 1996 were not included in the data because of data reliability concerns. EPA officials said that expenditures often lag obligations due to the type of work for which the funds are used, such as investigation and construction work.

Conversely, obligations for removal activities generally decreased over time (see fig. 14). According to EPA officials, funding amounts for removal activities at NPL sites typically follow the general trend of available resources. Variations in amounts are the result of the availability of funds and site-specific project needs in a given year, according to EPA officials.

Figure 14: EPA Removal Activities Obligations and Expenditures at Nonfederal National Priorities List Sites, Fiscal Years 1996–2024

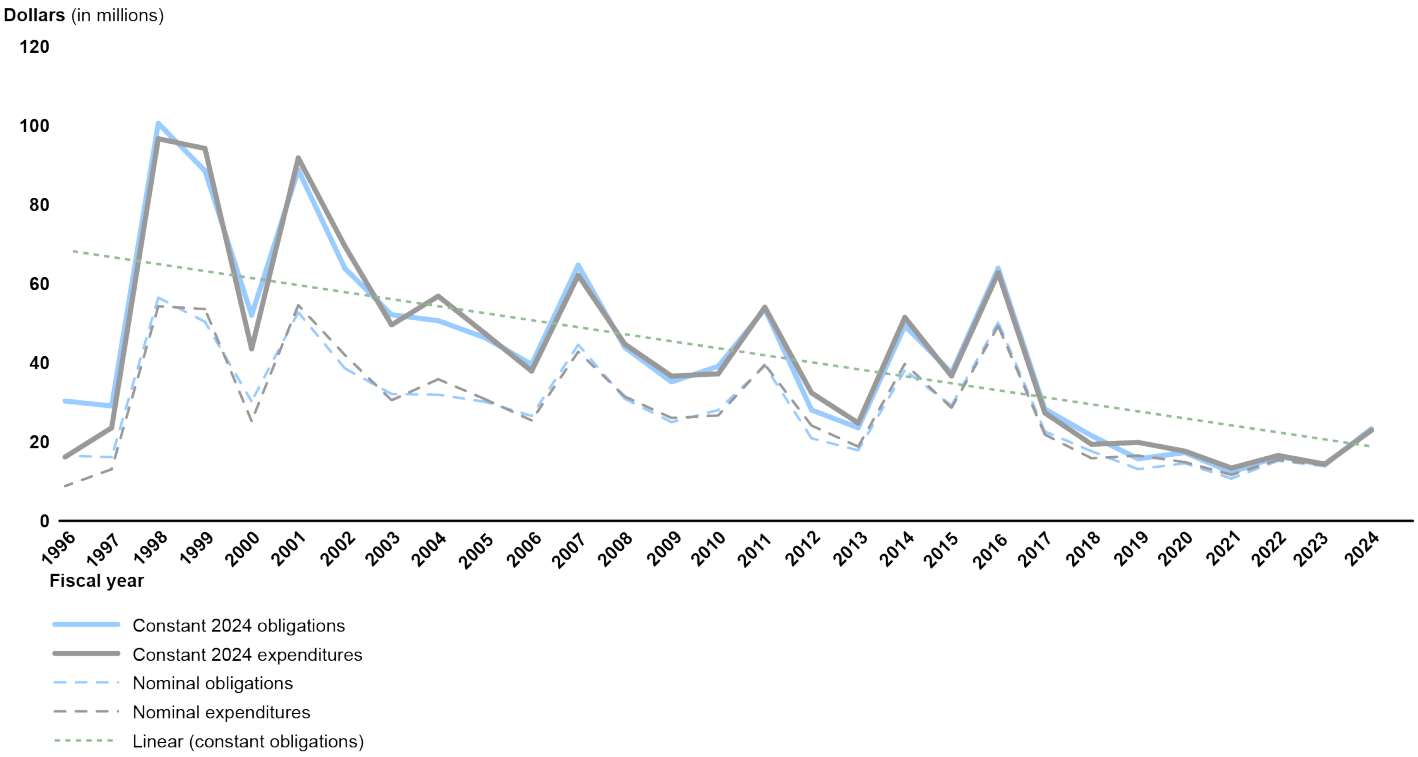


Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Note: Expenditure data for fiscal years 1996 through 1998 in this figure are understated, according to EPA officials. This is because expenditures made using funds appropriated prior to fiscal year 1996 were not included in the data because of data reliability concerns. EPA officials said that expenditures often lag obligations due to the type of work for which the funds are used, such as investigation and construction work.

Obligations for enforcement also generally decreased over time (see fig. 15). According to EPA officials, in the years after CERCLA's enactment, a larger inventory of sites required initial enforcement attention, likely driving higher activity and spending. As the program matured, the composition and complexity of the workload shifted, affecting resource needs and spending patterns.

Figure 15: EPA Enforcement Obligations and Expenditures at Nonfederal National Priorities List Sites, Fiscal Years 1996–2024



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Note: Expenditure data for fiscal years 1996 through 1998 in this figure are understated, according to EPA officials. This is because expenditures made using funds appropriated prior to fiscal year 1996 were not included in the data because of data reliability concerns. EPA officials said that expenditures often lag obligations due to the type of work for which the funds are used, such as investigation and construction work.

EPA Recovered Substantially Less Than It Spent on Nonfederal NPL Site Cleanups and Has Not Assessed the Effectiveness of Its Cost Recovery Efforts

According to EPA data, as of May 1, 2025, the agency had identified at least one PRP for most nonfederal NPL sites. Most PRP identifications resulted in some cost recovery or cleanup by the PRP(s) at these sites, according to EPA officials we interviewed. However, we estimate that, of funds appropriated in fiscal years 1996 through 2024, EPA recovered substantially less than it spent on nonfederal NPL site cleanups. According to EPA officials, the agency faces several challenges with identifying PRPs and recovering cleanup costs. EPA has established some performance goals and measures to ensure the agency takes cost recovery steps in a timely manner, but it has not developed performance goals or measures to help it assess the overall effectiveness of the agency's cost recovery efforts across nonfederal NPL sites.

EPA Identified PRPs for Most Sites and Recovered Some Funds, but Has Recovered Substantially Less Than It Spent on Nonfederal NPL Site Cleanups

According to EPA data, as of May 1, 2025, the agency had identified at least one PRP for over 90 percent of all nonfederal NPL sites. Most PRP identifications resulted in a PRP taking cleanup actions or EPA recovering some costs for cleanup actions the agency performed at these sites, according to EPA officials.

In fiscal years 1996 through 2024, EPA received commitments from PRPs valued at about $42.5 billion, according to EPA data.[32] More specifically, PRPs made commitments to

- spend an estimated $30 billion on site investigations and cleanup,
- pay EPA about $4.8 billion for future site cleanup, and
- reimburse EPA about $7.7 billion for the agency's past cleanup costs.[33]

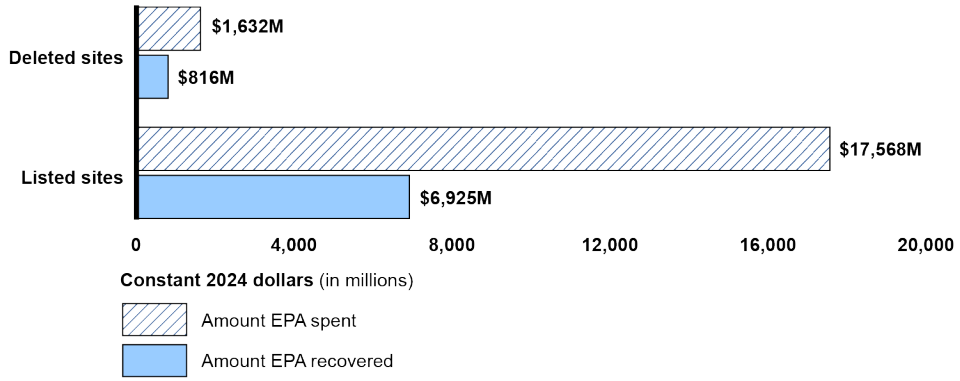
To compare EPA spending at nonfederal NPL sites against recoveries from PRPs, we analyzed agency data.[34] Because cost recovery is an ongoing process, this analysis provides a point-in-time estimate based on available data, according to EPA officials. We estimate that EPA recovered less than half of what it spent at nonfederal NPL sites in fiscal years 1996 through 2024 (see fig. 16).

[32]When conducting cleanup themselves, PRPs agree to estimated remedy construction and maintenance costs, but EPA has no way to know what they spent because PRPs are not required to disclose this information, according to EPA officials. In nominal dollars, total PRP commitments were about $29.7 billion.

[33]In nominal dollars, PRPs made commitments to spend an estimated $21.1 billion on site investigation and cleanup, pay about $3.4 billion to EPA for future site cleanup, and reimburse about $5.2 billion to EPA for the agency's past cleanup costs. Funds from a settlement can reimburse EPA for past response costs as well as fund future site cleanup. EPA can deposit payments received from PRP settlement agreements into site-specific subaccounts in the Trust Fund known as "special accounts." EPA policy is that settlement funds should be deposited into a special account only if future work remains at the site. If there is no future work at a site, settlement funds should be deposited in the general portion of the Trust Fund. The balance of all special accounts for nonfederal NPL sites through the end of fiscal year 2024 was about $2 billion, according to EPA officials.

[34]Our analysis of EPA data includes 439 deleted sites, 1,183 listed sites, and no proposed sites. It spans fiscal year 1996 through fiscal year 2024. We omitted 30 sites for which there were no expenditure data. We included only expenditures sourced from the Trust Fund.

Figure 16: EPA Expenditures and Amounts Recovered from Potentially Responsible Parties at Nonfederal NPL Sites, Fiscal Years 1996–2024



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Note: Deleted sites are those where cleanup is complete and no further response is needed. This analysis is of EPA data and includes 1,622 nonfederal National Priorities List (NPL) sites. Expenditure data include only expenditures sourced from the Superfund Trust Fund. GAO's analysis of these data provides a point-in-time estimate of cost recovery, since cost recovery efforts are ongoing, according to EPA officials. Amounts depicted are in constant 2024 dollars. In nominal dollars, at deleted sites, EPA spent about $1 billion and recovered about $484 million; at listed sites, EPA spent about $12.6 billion and recovered about $4.8 billion.

Overall, we found that EPA spent about $19.2 billion and recovered about $7.7 billion during this period (40 percent).[35] Specifically, EPA identified PRPs for most of the sites in our analysis (1,491 of 1,622 sites, or 92 percent). EPA also recovered some funds for most of the sites (850 of 1,491 sites, or 57 percent) but recovered less than it spent for over half of these sites (480 of 850 sites, or 56 percent).

Similarly, a 2008 report by EPA's Office of Inspector General (OIG) found that EPA regions had not recovered as much as $129 million (44 percent) of the total Superfund costs at the sites OIG reviewed.[36] OIG found this to be a potentially significant breakdown in EPA's controls over cost recovery and recommended EPA implement performance measures to

[35]In nominal dollars, EPA spent about $13.7 billion and recovered about $5.2 billion.

[36]U.S. Environmental Protection Agency, Office of Inspector General, *EPA Can Recover More Federal Superfund Money*, 08-P-0116 (Washington, D.C.: Mar. 26, 2008). EPA OIG reviewed 58 NPL sites associated with viable businesses that had recently filed reports for the Toxics Release Inventory. EPA OIG selected these 58 sites because their recent history of filing such reports suggested that a viable business was operating at those sites. Where EPA had spent Superfund program funding at these sites, EPA OIG determined if EPA had recovered, or was attempting to recover, its expenses from those responsible parties.

track cost recovery efficiency. Although EPA agreed with the recommendation, the agency has yet to develop such measures.

EPA Faces Several Challenges Identifying and Recovering Costs from PRPs

According to EPA officials, the agency faces several challenges identifying and recovering costs from PRPs, including the following:

- **Decreases in experienced PRP search staff.** In EPA's written responses to GAO, agency officials said that over the last 10 to 15 years, experienced PRP search staff had left the agency. EPA also said the staff have not been replaced because regional officials are directing resources to hire technical staff, such as remedial project managers. As a result, other staff are performing PRP searches in addition to their regular duties.

  According to EPA officials, a reliable count of PRP search staff or full-time equivalents is not available because EPA's Office of Site Remediation Enforcement does not track full-time equivalent counts at the position level.

- **Inaccessible business entities or individuals.** Business entities who caused or contributed to contamination at a site may be defunct or dissolved, or EPA may be unable to identify a legal successor to perform response actions or pay cleanup costs. In addition, individuals responsible for contamination may be deceased.

- **PRP defenses, exemptions, or other circumstances affecting liability.** Certain factors may limit EPA's ability to hold PRPs liable for cleanup costs, such as a PRP's inability to pay for or perform cleanups; the small amount of waste a PRP contributed to the contamination; limited hazards posed by the waste a PRP contributed; or a status that exempts the PRP from liability (e.g., municipalities, private homeowners, and handlers of municipal solid waste).

- **Uncooperative PRPs.** Recovering costs from uncooperative parties often requires EPA to expend significant time and resources, including coordinating enforcement efforts with the U.S. Department of Justice. For example, PRPs may refuse, on legal grounds, to provide documents that could help EPA connect them to the site. PRPs may also cause delays by refusing to negotiate in good faith or not providing necessary information.

- **Limited witnesses.** There may be no witnesses for EPA to interview about the activities that caused contamination at a site (e.g., former employees, customers, delivery drivers, trash haulers, neighbors, etc.). Similarly, witnesses may have incomplete or imprecise memories about events that may have contributed to contamination.

This is especially common at sites where contamination may have occurred 20 to 50 years prior.

- **Limited corroborating evidence or records.** For witnesses whom EPA interviews, there may be a lack of corroborating documentary evidence. Records related to operations that caused or contributed to site contamination may be damaged or nonexistent.

We observed some of these challenges during our visits to Superfund sites. For example, we visited one site in Georgia that used to be a wood-preserving facility and was contaminated with carcinogens, such as pentachlorophenol and benzene. At this site, EPA identified PRPs but recovered less than 1 percent of what the agency spent on cleanup of groundwater, soil, and sediment, according to EPA officials. Specifically, EPA spent over $60 million on site cleanup and recovered $556,004.[37] According to EPA officials, the agency reached a $547,105 settlement with one PRP (a corporation) and an $8,899 settlement with another PRP (an individual).[38] According to these officials, the cost recovery amount reflected the risks of pursuing litigation, such as evidentiary and other challenges to establishing PRP liability and certain defenses raised by a PRP that could limit the amount recovered. EPA identified other PRPs but determined the liability attributable to each was not sufficient to require those parties to fund the cleanup (for more information on our site visits, see app. V).

EPA Has Established Some Superfund Enforcement Goals but Has Not Assessed the Effectiveness of Its Cost Recovery Efforts

EPA has established some performance goals and measures to ensure it takes cost recovery steps in a timely manner. However, EPA has not developed performance goals or measures to help it assess the overall effectiveness of the agency's cost recovery across nonfederal NPL sites.

According to EPA officials, its core enforcement performance goal is to prevent loss of cost recovery opportunities by taking some action to address past costs before the applicable statute of limitations expires. To accomplish this, each fiscal year, EPA's Office of Site Remediation Enforcement targets sites for cost recovery action that have statutes of limitation expiring within an 18-month window of the new fiscal year. EPA then targets sites with total unaddressed Superfund past costs equal to or greater than $500,000, according to EPA's *Superfund Program*

[37]In nominal dollars, EPA spent over $43 million and recovered $350,375.

[38]In nominal dollars, the first settlement was $345,000 and the second was $5,375.

Implementation Manual Fiscal Year 2025.[39] The manual also lists related enforcement program targets and measures, such as start and completion dates for PRP searches and negotiations.

According to EPA officials, EPA staff brief the Office of Site Remediation Enforcement Director on missed targets where there are instances of funds being lost to the agency and address missed targets at the region level. EPA officials told us that over the past 5 fiscal years, there was one instance in which the statute of limitations expired before action was taken. Officials said that in this instance, no funds were lost since the past costs at issue were not recoverable because there were no viable PRPs.

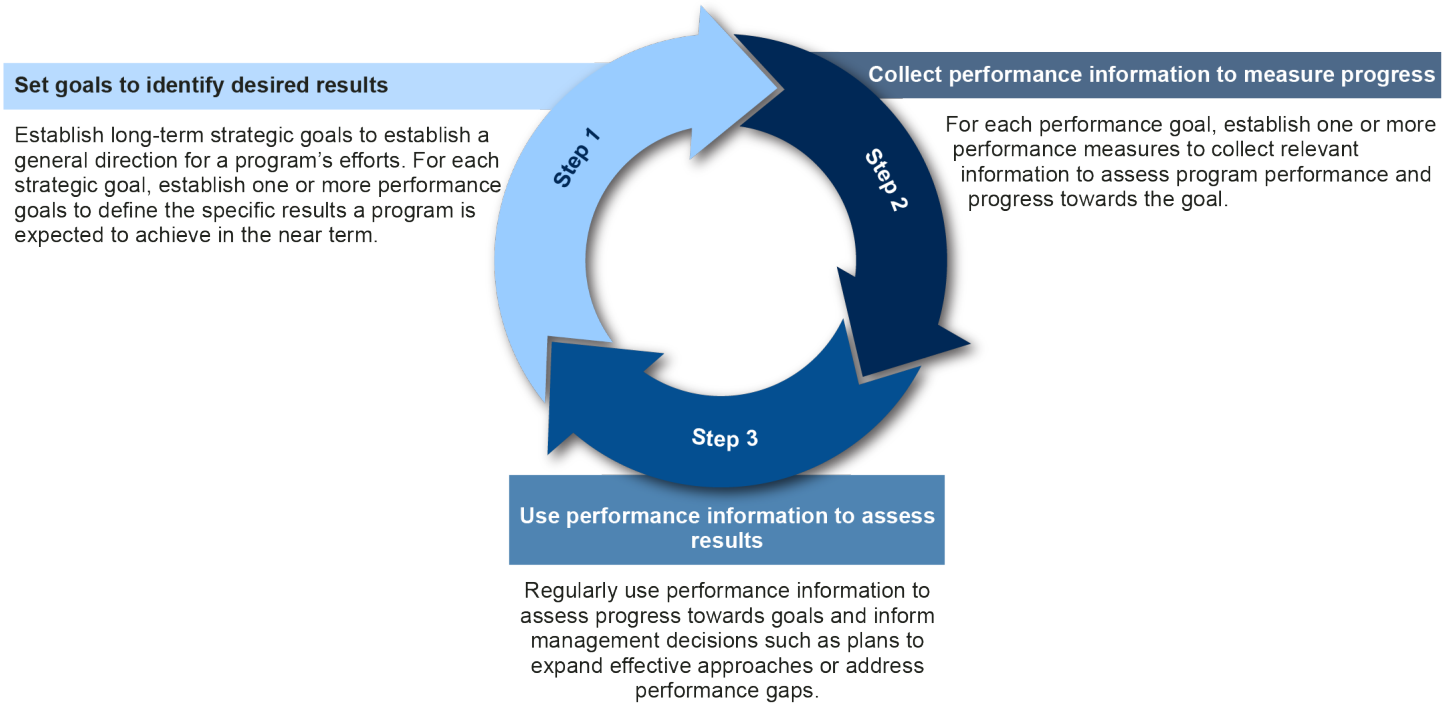
While EPA has goals to prioritize certain cost recovery efforts prior to the statute of limitations expiring, the agency has not identified goals related to the effectiveness of its cost recovery efforts and therefore has not used performance information to assess progress towards such goals. For example, EPA could set goals related to the percentage of total past costs recovered for all sites with viable PRPs, for sites exceeding a certain expenditure threshold, or for individual regions. Further, although EPA collects data on its site-level expenditures and amounts recovered from PRPs for cleanup costs, the agency does not use these data to compare total federal funds spent at nonfederal NPL sites to the cost amounts recovered or potentially recoverable.

Federal decision makers need evidence about whether programs are achieving intended results. In our prior work on performance management, we have found that agencies should (1) establish goals that identify desired results, (2) collect performance information to measure progress toward those goals, and (3) use the information to assess results and inform decision-making (see fig. 17).[40] Taken as a whole, performance management activities help an agency define what it is trying to achieve, determine how well it is performing, and identify what it could do to improve results.

[39]U.S. Environmental Protection Agency, *Superfund Program Implementation Manual Fiscal Year 2025*, OLEM Directive 9200.3-158 (Sept. 2024).

[40]GAO-23-105460.

Figure 17: Key Steps of the Performance Management Process



Source: GAO. | GAO-27-107925

According to EPA officials we interviewed, the agency has not assessed the effectiveness of its cost recovery efforts because cost recovery is a long-term, continuous process that may take years to complete. Further, officials said that cost recovery may be limited by circumstances beyond EPA's control, rather than the result of a failure with the agency's enforcement efforts (e.g., bankrupt PRPs that are unable to reimburse EPA for past cleanup costs).

Nevertheless, EPA has previously reported that although it can be difficult to compare total recoverable costs to total costs recovered, the agency should do this at sites with viable PRPs.[41] According to EPA, the Superfund program was otherwise relying upon an incomplete measure of success. In its report, EPA noted that comparing recoverable costs to costs recovered is particularly important to ensure that it is not

[41]U.S. Environmental Protection Agency, *Superfund: Building on the Past, Looking to the Future* (Apr. 22, 2004).

compromising too much on past cost claims as PRPs continually press the agency to write off past costs. EPA ultimately made recommendations about establishing cost recovery performance measures to increase the program's efficiency, but EPA has not taken such actions.

Over the past 20 years, the Trust Fund has been substantively funded by transfers from the General Fund—that is, by corporate and individual taxpayers. Having taxpayers foot the bill for Superfund cleanup undermines PRP accountability and creates a fiscal exposure for the federal government.[42] By measuring the effectiveness of the Superfund program's nonfederal NPL cost recovery performance, EPA would be able to determine how much of its cleanup costs the agency can generally expect to recover from PRPs. Collecting and using performance information to assess the effectiveness of its cost recovery efforts would better equip the agency to determine what kinds of enforcement efforts work best and how best to target these efforts. Additionally, measuring recovery rates at specific points in time could, over time, provide a useful picture of how effective EPA has been at recovering costs at different sites and regions. Further, performance information could help inform decision-making, both for EPA in determining resource needs and for Congress in determining funding for the Superfund program. For EPA, it could provide a picture of the potential fiscal exposure Superfund sites pose for the federal government. It could also help Congress when making decisions about future funding for the program, such as whether to renew the Superfund taxes.

Conclusions

Section 107(a) of CERCLA authorizes EPA to recover cleanup costs from PRPs, and EPA has identified at least one PRP for most nonfederal NPL sites. However, we estimate that, of funds appropriated in fiscal years 1996 through 2024, EPA recovered significantly less than what it spent on nonfederal NPL site cleanups. Additionally, while EPA collects data on its site-level expenditures and the cost amounts recovered from PRPs, the agency does not use this information to evaluate and manage the

[42]We use the term "fiscal exposure" to provide a conceptual framework for considering the wide range of responsibilities, programs, and activities that may explicitly or implicitly expose the federal government to future spending. We have consistently recommended that agencies maintain clear and open communication with Congress concerning their future financial obligations, which include both known and unknown future fiscal exposures. See, for example, GAO, *Abandoned Hardrock Mines: Land Management Agencies Should Improve Reporting of Total Cleanup Costs*, GAO-23-105408 (Washington, D.C.: Jan. 13, 2023), and *Environmental Cleanup: DOD Should Communicate Future Costs for Red Hill Remediation and Closure*, GAO-24-106185 (Washington, D.C.: Feb. 14, 2024).

effectiveness of its cost recovery actions for nonfederal NPL sites. By establishing goals for the effectiveness of cost recovery, collecting related performance information to measure progress, and assessing overall cost recovery outcomes for all nonfederal NPL sites, EPA would be better equipped to ensure that federal resources are used effectively in support of the Superfund program's mission to clean up sites contaminated by hazardous substances, protect human health and the environment, and hold responsible parties accountable.

Recommendations for Executive Action

We are making the following three recommendations to EPA:

The Administrator of EPA should ensure that the Assistant Administrator of EPA's Office of Enforcement and Compliance Assurance establishes goals related to cost recovery effectiveness for nonfederal NPL sites. (Recommendation 1)

The Administrator of EPA should ensure that the Assistant Administrator of EPA's Office of Enforcement and Compliance Assurance routinely and systematically collects performance information on cost recovery effectiveness for nonfederal NPL sites. (Recommendation 2)

The Administrator of EPA should ensure that the Assistant Administrator of EPA's Office of Enforcement and Compliance Assurance uses performance information to regularly assess progress towards reaching EPA's cost recovery effectiveness goals for nonfederal NPL sites and inform decision-making for future efforts. (Recommendation 3)

Agency Comments

We provided a draft of this report to the Administrator of EPA for review and comment. EPA provided written comments, which are reproduced in appendix VI. EPA agreed with all three of our recommendations to establish goals related to cost recovery effectiveness, routinely and systematically collect performance information on cost recovery effectiveness, and use performance information to regularly assess progress towards reaching cost recovery effectiveness goals and inform future decision-making. To address the recommendations, EPA has proposed a performance framework for evaluating cost recovery effectiveness across nonfederal NPL sites. This framework includes establishing a two-part Cost Recovery Accountability measure that will track the (1) effective recovery rate, calculated as recovered costs divided by collectible past costs and (2) cost disposition rate, which reflects the treatment of all past costs, including recovered costs, unrecoverable

costs, and costs not yet ripe for recovery. Along with its existing tracking and reporting efforts, EPA plans to use this measure to routinely collect and track performance, regularly assess progress, and inform future decision-making to strengthen oversight of the cost recovery program. EPA said it believes this approach will improve transparency, support regular assessment, and provide a more accurate picture of how past costs are recovered or otherwise addressed. EPA also provided technical comments, which we incorporated as appropriate.

We are sending copies of this report to the appropriate congressional committees, the Administrator of EPA, and other interested parties. In addition, the report is available at no charge on the GAO website at https://www.gao.gov.

If you or your staff have any questions about this report, please contact me at gomezj@gao.gov. Contact points for our Offices of Congressional Relations and Media Relations may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix VII.

//SIGNED//

J. Alfredo Gómez
Director
Natural Resources and Environment

List of Requesters

The Honorable Brett Guthrie
Chairman
Committee on Energy and Commerce
House of Representatives

The Honorable Gary Palmer
Chairman
Subcommittee on Environment
Committee on Energy and Commerce
House of Representatives

The Honorable H. Morgan Griffith
Chairman
Subcommittee on Health
Committee on Energy and Commerce
House of Representatives

The Honorable John Joyce, M.D.
Chairman
Subcommittee on Oversight and Investigations
Committee on Energy and Commerce
House of Representatives

The Honorable Earl L. “Buddy” Carter
House of Representatives

Appendix I: Objectives, Scope, and Methodology

This report examines U.S. Environmental Protection Agency (EPA) funding, expenditures, and cost recovery activities at nonfederal National Priorities List (NPL) sites. Specifically, it examines (1) the amounts and sources of funding the Trust Fund and Superfund program have received, and how these changed over time; (2) the amounts EPA has allocated for Superfund program areas and changes over time; (3) the amounts EPA has spent (i.e., expended) on cleanup activities at nonfederal NPL sites and changes over time; and (4) the extent to which EPA has identified and recovered costs from potentially responsible parties (PRPs), and the extent to which the agency has assessed the effectiveness of its cost recovery efforts.

To determine the amount and sources of funding that support the Trust Fund and Superfund program, we reviewed appropriations legislation, U.S. Department of Treasury quarterly Superfund certifications, and the President's Budget Appendixes for fiscal years 2006 through 2024, as prior GAO work has addressed this topic for earlier time frames.[1] We consulted with EPA budget specialists to select data fields from the Budget Appendixes to correctly depict (1) major sources of revenue for the Trust Fund (i.e., fines, penalties, and recoveries; interest earned on the balance of the Trust Fund; Superfund tax revenues; and transfers from the General Fund), (2) balances of the Trust Fund at the start of each fiscal year, and (3) annual Superfund program appropriations.

To determine how EPA allocated for the Superfund program and how the amounts changed over time, we reviewed data EPA provided on its budget allocations for fiscal years 2006 through 2024, the most comprehensive time frame for which there were reliable data. We used EPA's categorization of allocations by program area to determine total amounts that EPA allocated to the Superfund cleanup program area versus other program areas.

To determine how much EPA spent on cleanup activities at nonfederal NPL sites and changes in the amounts over time, we analyzed data EPA compiled from three EPA databases—the Superfund Enterprise Management System, Compass Financials, and the Integrated Financial Management System—for funds appropriated in fiscal years 1996 through 2024, the most comprehensive time frame for which there were reliable data. According to EPA officials, two-digit action codes used to

[1]GAO, *Superfund: Funding and Reported Costs of Enforcement and Administration Activities*, GAO-08-841R (Washington, D.C.: July 18, 2008).

characterize expenditures were introduced in fiscal year 1996. Therefore, using data for funds appropriated prior to 1996 could pose data reliability concerns. Site data such as site name, EPA identification number, NPL status, operable unit, and action code reside in the Superfund Enterprise Management System, but financial transactions come from the agency's financial system, Compass (or its predecessor, the Integrated Financial Management System), according to EPA officials. Therefore, the data EPA provided are a merging of these datasets. Specifically, EPA provided expenditure data in nominal dollars for 1,623 nonfederal NPL sites, coded by site, program activity, funding source, and other variables. We analyzed these data to identify expenditures for activities such as removal and remedial actions.

To identify trends over time, we analyzed both obligation and expenditure data because, according to EPA officials, obligations are the clearest guide to identifying trends in its nonfederal NPL site activity data, with expenditures providing helpful context. This is because appropriations from the Trust Fund are authorized by Congress to remain available until expended, which allows EPA to manage long-term, complex cleanups of contaminated sites without the funds expiring at the end of a specific fiscal year. Therefore, expenditure data for a site or activity may not fully reflect the agency's planned spending for that site or activity. To increase clarity in our presentation of the data, we combined 18 EPA activity categories from the original data into eight higher-level groups, which we subsequently validated with EPA officials.

To determine the extent to which EPA has identified and recovered costs from PRPs, we analyzed nonfederal NPL site data EPA provided, which were sourced from the Superfund Enterprise Management System and Compass Financials databases. For these sites, we compared the amount of funds appropriated in fiscal years 1996 through 2024 that EPA spent on site cleanup with the amounts recovered from PRPs during this period, the most comprehensive time frame for which there were reliable data. EPA officials noted that PRP settlement data may not reflect final recovery amounts for several reasons, such as cost recovery can take place long after spending and data entry errors. Given these limitations, we note the time frames applicable to different data elements and specify that our analysis of cost recovery provides a point-in-time estimate.

To determine the extent to which EPA assessed its cost recovery efforts, we analyzed EPA's Superfund Program Implementation Manual, interviewed EPA officials about financial transaction codes, program implementation, and factors affecting PRP identification and pursuit, as

well as challenges EPA faces. We compared EPA's efforts to assess its cost recovery with key performance management practices identified in our prior work.[2]

To obtain illustrative examples for all objectives (e.g., examples of site activities, expenditures at sites, and the role of PRPs), we visited four nonfederal Superfund sites. Two sites were in EPA region three (Avtex Fibers, Inc., in Front Royal and Hidden Lane Landfill in Sterling, both in Virginia), and two were in EPA region four (Brunswick Wood Preserving and Hercules 009 Landfill, both in Brunswick, Georgia). Our site selection criteria included variety in site type (e.g., manufacturing facilities, landfills, or processing plants), final status on the NPL, and location (i.e., we prioritized locations that would allow us to visit efficiently and help ensure good stewardship of agency resources). For all sites, we did site walk-throughs with regional EPA officials and, in some instances, contractors conducting cleanup and maintenance at the sites. We interviewed and obtained written responses from regional EPA officials about, among other things, timelines for removal, remedial action and other activities, associated expenditures, PRP identification and cost recovery, and challenges EPA faces. Information we collected during the site visits appears in appendix V.

For all objectives, we converted dollar amounts into constant 2024 dollars using the Gross Domestic Product Price Index. In general, we present nominal values either alongside inflation-adjusted values or in appendix III.

To assess the reliability of data used in this report (e.g., data on Superfund appropriations, taxes, allocations, PRP identification, and cost recovery), we reviewed agency documentation such as database manuals, examined data for missing or inconsistent values, and interviewed agency officials knowledgeable about the data. We determined the data to be sufficiently reliable for our purposes.

We conducted this performance audit from November 2024 to November 2026 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe

[2]GAO, *Evidence-Based Policymaking: Practices to Help Manage and Assess the Results of Federal Efforts*, GAO-23-105460 (Washington, D.C.: July 12, 2023).

that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: U.S. Environmental Protection Agency Activities and Expenditures at Nonfederal National Priorities List Sites

The U.S. Environmental Protection Agency (EPA) provided 18 site activity categories for our analysis. We consolidated these categories into eight higher-level groups. Table 2 presents EPA's original site activity categories and their descriptions alongside our consolidated categories, as well as amounts spent on each category.

Table 2: EPA Expenditures at Superfund Nonfederal National Priorities List (NPL) Sites, by Site Activity Categories, with GAO Category Consolidation, Fiscal Years 1996–2024

EPA site activity category	EPA description	GAO consolidated site activity category	Expenditures (in constant 2024 dollars)	Expenditures (in nominal dollars)
Site assessment	Activities focused on evaluating and assessing sites for potential contamination and determining their eligibility for inclusion on the NPL. This includes preliminary assessments, site inspections, integrated assessments, and various review processes to gather data and make informed decisions about site remediation needs.	Preconstruction activities	$245,168,348	$169,213,260
Remedial investigation/feasibility study	Activities related to the investigation and feasibility study of remediation options funded by EPA, including workplan development and study completion.	Preconstruction activities	$2,333,563,988	$1,695,349,202
Remedial design	Activities focused on the design phase of remediation projects funded by EPA. This includes assistance in design planning, predesign activities, advanced notifications, design submissions, contracting authority transfers, and the acquisition of contractors to execute remedial designs.	Preconstruction activities	$1,580,897,736	$1,150,102,924
Total spent on preconstruction activities			**$4,159,630,073**	**$3,014,665,386**
Remedial actions	Activities related to the implementation and management of remedial actions funded by EPA, including planning, approval, and construction.	Remedial activities	$12,823,896,877	$9,316,865,333

Removal	Activities focused on the removal of hazardous substances from sites to mitigate immediate threats to public health and the environment. This includes conducting engineering evaluations, aerial surveys, community relations, monitoring on-scene removal actions, and facilitating evacuations as necessary.	Removal activities	$2,801,860,725	$1,963,819,159
Enforcement	Activities related to enforcing environmental laws and agreements, including administrative orders, litigation, negotiations, cost recovery, and compliance enforcement.	Enforcement	$1,221,143,753	$834,345,736
Remedial action oversight	Activities focused on overseeing remedial actions conducted by potentially responsible parties (PRPs) or state agencies.	Oversight	$655,975,673	$464,891,389
Remedial investigation/feasibility study oversight	Activities focused on overseeing Remedial investigation/feasibility study processes conducted by PRPs.	Oversight	$569,454,953	$427,617,529
Remedial design oversight	Activities focused on overseeing remedial design conducted by PRPs.	Oversight	$344,670,564	$254,608,189
Removal oversight	Activities focused on overseeing removal actions conducted by PRPs.	Oversight	$99,711,182	$71,170,160
Federal Facilities	Activities focused on the oversight and management of environmental remediation at federal facilities.	Oversight	$15,329,653	$10,824,977
Total spent on oversight activities			**$1,685,142,025**	**$1,229,112,244**
Long-term remedial actions	Activities focused on long-term management and monitoring of remedial actions to ensure ongoing protection of human health and the environment.	Monitoring and postconstruction activities	$1,150,682,922	$829,796,264
Pipeline postconstruction	Activities focused on monitoring and maintaining sites after construction has been completed. This includes groundwater monitoring, operations and maintenance, and post-remedial activities to ensure continued protection of human health and the environment.	Monitoring and postconstruction activities	$209,113,716	$163,392,960
Five-Year Review	Activities involving assessment and review of site remedies to determine whether the site remains protective of human health and the environment.	Monitoring and postconstruction activities	$191,655,698	$147,291,230
Total spent on monitoring and postconstruction activities			**$1,551,452,336**	**$1,140,480,454**

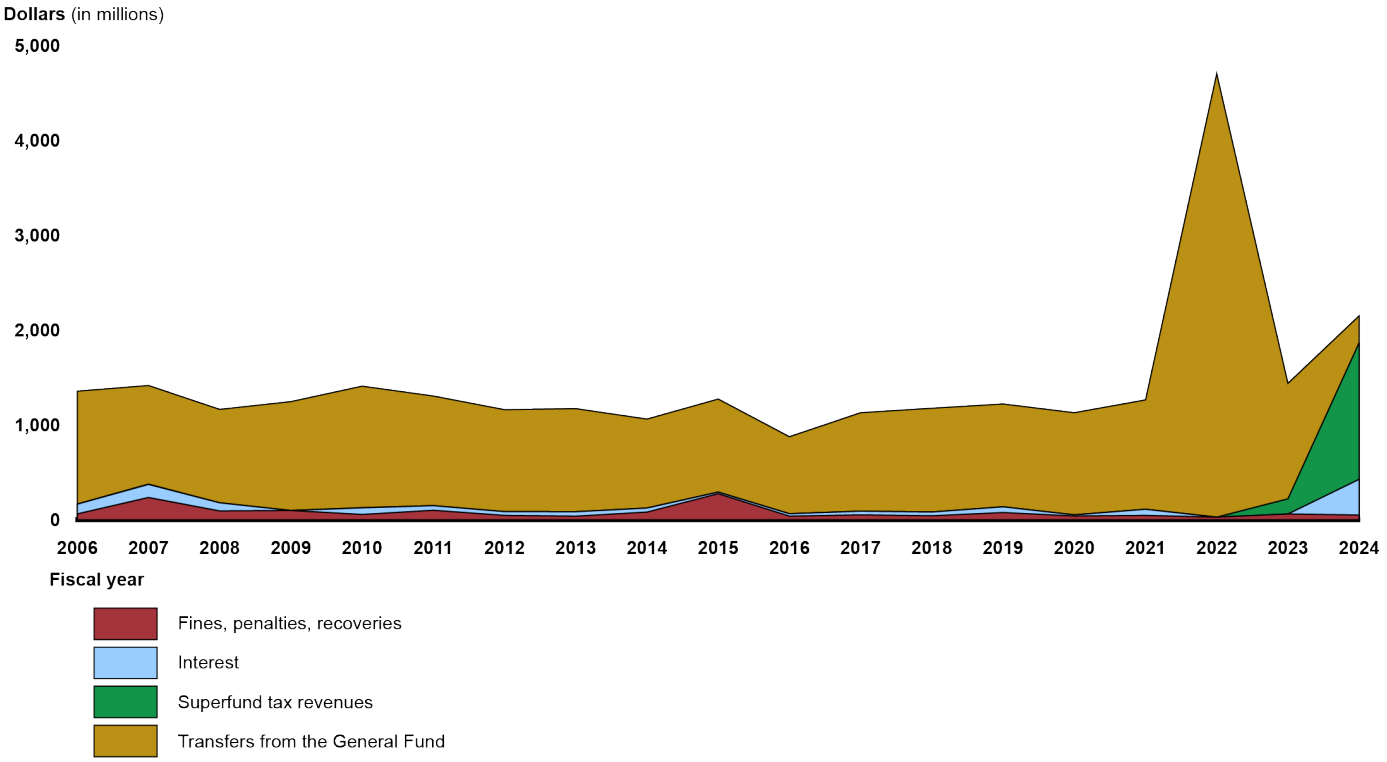
Technical support	Activities providing technical expertise and support for environmental site assessments and remediation efforts. This includes risk assessments, laboratory analysis, geophysical mapping, hydrogeological support, site security, health assessments, aerial surveys, and other technical studies necessary to evaluate site conditions and develop effective remediation strategies.	Technical and administrative support	$896,523,062	$656,024,915
Other support	Activities providing miscellaneous support to various programs, including invalid codes, administrative tasks, contract management, records management, information technology, training, conference support, and research and development. This group encompasses a wide range of supporting actions that do not fit neatly into other specific program activity groups.	Technical and administrative support	$181,256,615	$125,780,591
Total spent on technical and administrative support activities			**$1,077,779,677**	**$781,805,506**
Community involvement	Activities focused on engaging and involving communities in environmental site actions, including planning, tours, and dispute resolution.	Tribal, state, and community involvement	$182,851,215	$131,077,095
Core and other state involvement	Activities focused on supporting state and tribal cleanup work, initiatives, and programs.	Tribal, state, and community involvement	$334,868,291	$248,695,733
Total spent on tribal, state, and community involvement activities			**$517,719,506**	**$379,772,829**

Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Appendix III: Supplementary Graphs

This appendix provides supplementary graphs depicting nominal values for certain figures in the body of the report, as well as additional information on the Superfund Trust Fund balance and U.S. Environmental Protection Agency (EPA) expenditures at deleted National Priorities List sites.

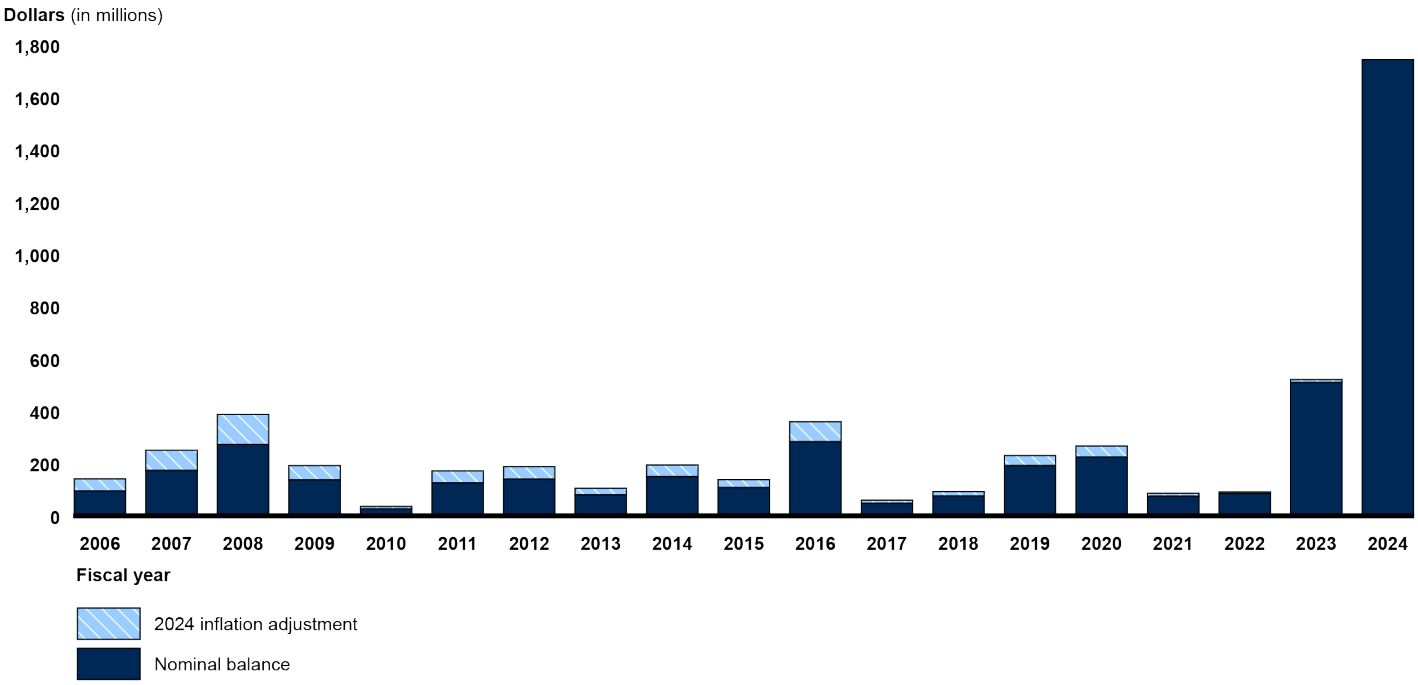
Figure 18: Major Sources of Revenue for the Superfund Trust Fund, Fiscal Years 2006–2024, in Nominal Dollars



Source: GAO analysis of President's Budget Appendixes. | GAO-27-107925

Note: The peak in fiscal year 2022 was due to additional funds that the Infrastructure Investment and Jobs Act provided. GAO omitted future cleanup cost settlements from this graph, as these resources are held in site-specific special accounts in the Superfund Trust Fund, according to U.S. Environmental Protection Agency (EPA) officials. They are available to EPA without further congressional action.

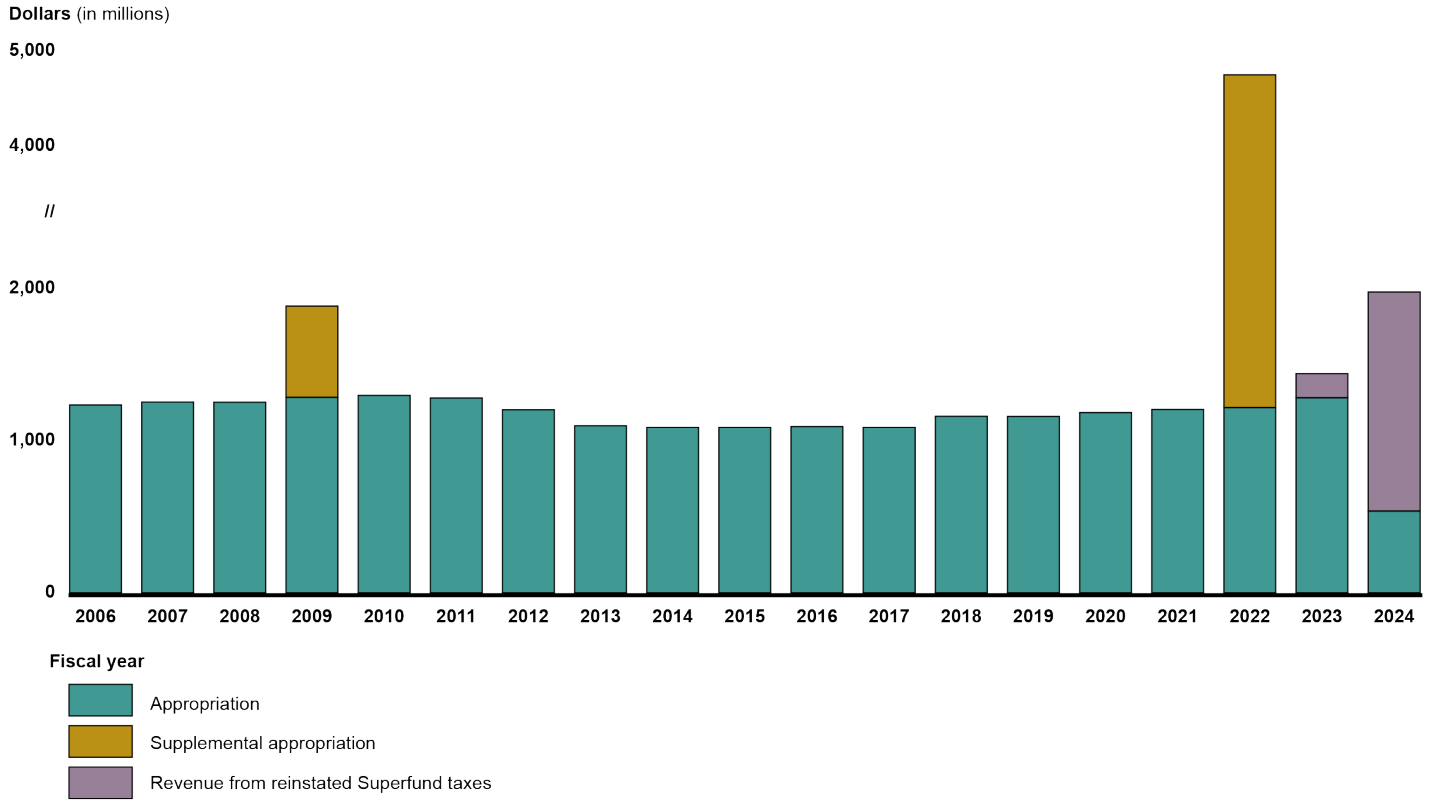
Figure 19: Balance of the Superfund Trust Fund at the Start of Each Fiscal Year, Fiscal Years 2006–2024



Source: GAO analysis of President's Budget Appendixes. | GAO-27-107925

Note: In fiscal years 2023 and 2024, the average balance of the Trust Fund increased due to supplemental appropriations and increased tax revenues.

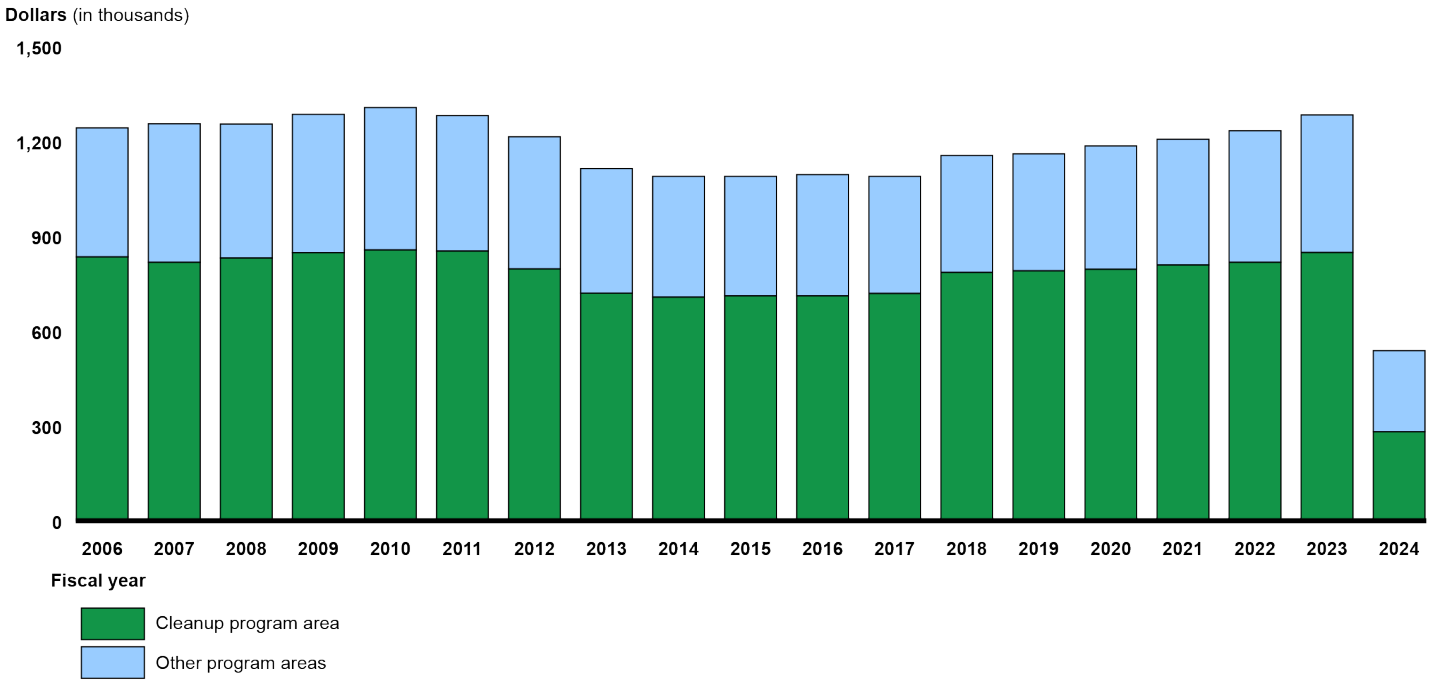
Figure 20: Superfund Program Appropriations and Reinstated Superfund Taxes Revenue, Fiscal Years 2006–2024, in Nominal Dollars



Source: GAO analysis of President's Budget Appendixes, appropriations laws, and U.S Department of Treasury data. | GAO-27-107925

Note: In fiscal year 2009, the American Recovery and Reinvestment Act of 2009 provided $600 million for the Superfund program. In fiscal year 2022, the Infrastructure Investment and Jobs Act provided $3.5 billion to the Superfund Remedial program. Of this amount, 0.5 percent ($17.5 million) was provided to the Office of the Inspector General for oversight. The U.S. Environmental Protection Agency (EPA) began to receive tax revenue from the reinstated Superfund taxes in fiscal years 2022 and 2023. Section 443(b) of the Consolidated Appropriations Act, 2023 made Superfund tax revenue collected each year available for expenditure in the subsequent fiscal year, without further appropriation, from fiscal year 2023 on. Pub. L. No. 117-328, 136 Stat. 4459, 4833. The Internal Revenue Service collected about $160 million in Superfund tax revenue in fiscal year 2022 and $1.44 billion in fiscal year 2023. This revenue became available to EPA in fiscal years 2023 and 2024, respectively. Superfund tax revenue amounts were pulled from U.S. Department of Treasury quarterly Superfund certifications. Supplemental appropriation amounts were pulled from appropriations laws.

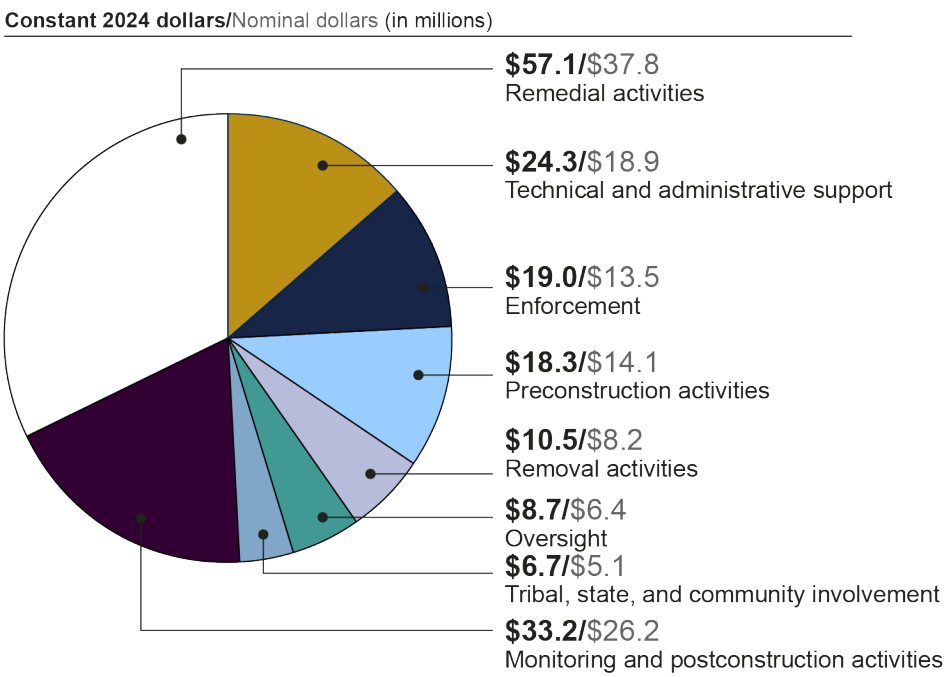
Figure 21: EPA Superfund Annual Appropriation Allocations to Superfund Cleanup and Other Program Areas, Fiscal Years 2006–2024, in Nominal Dollars



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Note: For a description of EPA's Superfund program areas, see appendix IV. In addition to the annual appropriation allocations shown in the figure, in fiscal year 2024 EPA allocated $1.44 billion in available tax revenues, which included fully funding the Enforcement program and partially funding the Superfund Emergency Response and Removal and Superfund Remedial programs; in fiscal year 2009, the American Recovery and Reinvestment Act of 2009 provided $600 million for the Superfund Remedial program. In fiscal year 2022, the Infrastructure Investment and Jobs Act provided $3.5 billion for Superfund remedial activities. Of this amount, 0.5 percent ($17.5 million) was provided to the Office of the Inspector General for oversight.

Figure 22: EPA Expenditures at Nonfederal Superfund Sites After Their Deletion from the National Priorities List, by Activity, Fiscal Years 1996–2024



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

Note: These categories are GAO's consolidation of the activity categories EPA uses to track on-site obligations and expenditures; the categories are described in appendix II.

Appendix IV: U.S. Environmental Protection Agency Superfund Program Areas

The U.S. Environmental Protection Agency (EPA) allocates funds among Superfund programs, which it groups under various program areas. The table below, based on EPA documents, provides descriptions of programs and EPA allocation amounts for program areas in fiscal years 2006 through 2024.

Table 3: EPA Superfund Program Areas and Allocations, Fiscal Years 2006–2024

Program area	Program	Description
Audits, Evaluations, and Investigations	Audits, Evaluations, and Investigations	The Audit, Evaluations, and Investigations Program supports EPA's Office of Inspector General (OIG) in conducting independent audits, special reviews, evaluations, and investigations to identify risks and vulnerabilities within EPA. The OIG's activities assist in the prevention and detection of fraud in EPA's Superfund programs and operations.
Total allocated for Audits, Evaluations, and Investigations area		**$256 million (constant 2024 $) / $202 million (nominal $)**
Compliance	Compliance Monitoring	The Compliance Monitoring Program supports enforcement of the Comprehensive Environmental Response, Compensation, and Liability Act, as amended (CERCLA), via EPA's national enforcement and compliance data system. This allows electronic tracking of Superfund enforcement work.
Total allocated for Compliance area		**$27 million (constant 2024 $) / $21 million (nominal $)**
Enforcement	Criminal Enforcement	The Criminal Enforcement Program investigates and works with the U.S. Department of Justice to prosecute criminal violations of CERCLA and associated violations of Title 18 of the United States Code (e.g., fraud, conspiracy, false statements, and obstruction of justice).
	Environmental Justice	The Environmental Justice Program coordinates the agency's efforts to address the needs of overburdened and vulnerable communities. The program provides technical assistance and consultative support to communities to achieve protection from environmental and public health hazards for people of color, low-income communities, and indigenous communities at or near Superfund sites.
	Forensics Support	The Forensics Support Program provides scientific and technical support for Superfund civil and criminal enforcement cases. EPA's National Enforcement Investigations Center—an environmental forensic center that generates environmental data for law enforcement purposes—works with other EPA programs to provide technical assistance, consultation, and on-site inspection, investigation, and case resolution services in support of EPA's Superfund Enforcement Program.
	Superfund: Enforcement	The Superfund Enforcement Program obtains potentially responsible parties' commitments to perform or pay for cleanups through judicial and administrative enforcement actions and works with the U.S. Department of Justice and the Superfund Remedial and Emergency Response and Removal Programs to bring enforcement actions.

	Superfund: Federal Facilities Enforcement	The Superfund Federal Facilities Enforcement Program monitors compliance and pursues enforcement primarily at sites where there is federal ownership or a federal operator, and the owner conducts or is involved in the cleanup under CERCLA.
Total allocated for Enforcement area		**$4,167 million (constant 2024 $) / $3,239 million (nominal $)**
Homeland Security	Homeland Security: Critical Infrastructure	The National Strategy for Homeland Security designates EPA as the lead agency for two of the nation's 14 critical infrastructure sectors: the water sector and the chemical industry and hazardous materials sector. EPA aims to improve the nation's overall capacity to protect critical infrastructure from terrorist attacks.
	Homeland Security: Preparedness & Response	The Preparedness and Response Program helps prepare and respond to nationally significant incidents involving possible chemical, biological, radiological, and nuclear agents. It implements activities such as national trainings, national interagency exercises with federal and state partners, and laboratory analyses of environmental samples and site decontamination projects.
	Homeland Security: Protection of EPA Personnel	The Protection of EPA Personnel Program manages EPA's Homeland Security Continuity of Operations Program, which works with other government and nongovernment organizations to ensure that Mission Essential Functions and Primary Mission Essential Functions continue to be performed during emergency situations.
Total allocated for Homeland Security area		**$973 million (constant 2024 $) / $755 million (nominal $)**
Information Technology (IT) / Data Management / Security	IT / Data Management	The IT and Data Management Program provides critical IT infrastructure and data management. It provides analytical support for interpreting and understanding environmental information; exchange and storage of data, analysis, and computation; rapid, secure, and efficient communication; and access to scientific, regulatory, policy, and guidance information.
	Information Security	The Information Security Program protects the confidentiality, integrity, and availability of EPA's information assets. The information protection strategy includes, but is not limited to, risk management, oversight, and training; network management and protection; and incident management.
Total allocated for IT/Data Management/Security area		**$404 million (constant 2024 $) / $319 million (nominal $)**
Indoor Air and Radiation	Radiation: Protection	The Radiation Protection Program addresses potential radiation risks at Superfund and hazardous waste sites. It helps ensure that Superfund site cleanup activities reduce or mitigate health and environmental risks of radiation by including support of removal actions as needed.
Total allocated for Indoor Air and Radiation area		**$53 million (constant 2024 $) / $41 million (nominal $)**
Information Exchange / Outreach	Exchange Network	EPA's Environmental Information Exchange Network is a standards-based, secure approach for EPA and its state, tribal, and territorial partners to exchange and share environmental data over the internet.

	Executive Management and Operations	The Executive Management and Operations Program responds to congressional requests for information; coordinates outreach to state and local governments, Tribes, and rural communities; and supports press and other communications activities. It also has mission-support functions, such as information technology and human resources management and budget formulation and execution.
Total allocated for Information Exchange/Outreach area		**$34 million (constant 2024 $) / $27 million (nominal $)**
Legal / Science/ Regulatory /Economic Review	Alternative Dispute Resolution	The Alternative Dispute Resolution Program offers processes for preventing and resolving conflicts on Superfund Program matters as an alternative to litigation, including facilitation, mediation, public involvement, and training.
	Legal Advice: Environmental Program	The Legal Advice Environmental Program provides legal representation, counseling, and support for environmental activities under CERCLA. For example, the program provides legal analysis and advice to help inform EPA's decisions regarding the assessment of certain contaminants at a given Superfund site under federal law, and a party's potential liability.
Total allocated for Legal/Science/Regulatory/Economic Review area		**$34 million (constant 2024 $) / $27 million (nominal $)**
Operations and Administration	Acquisition Management	The Acquisition Management Program supports EPA's contract activities, which include planning, awarding, and administering contracts. Efforts include issuing acquisition policy and interpreting acquisition regulations; training contracting and program acquisition personnel; providing advice and oversight to regional procurement offices; and providing information technology improvements for acquisition.
	Central Planning, Budgeting, and Finance	EPA's Office of the Chief Financial Officer manages Superfund activities under the Central Planning, Budgeting, and Finance Program in support of integrated planning, budget formulation and execution, financial management, performance and accountability processes, financial cost recovery, and systems for effective stewardship of Superfund resources.
	Facilities Infrastructure and Operations	The Facilities Infrastructure and Operations Program funds the agency's rent, utilities, and security. The program also supports centralized administrative activities and support services (e.g., health and safety, environmental compliance and management, facilities maintenance and operations, property management, mail, and transportation services).
	Financial Assistance Grants / Interagency Agreement Management	The Financial Assistance Grants and Interagency Agreement Management Program supports the management of grants and interagency agreements as well as suspension and debarment activities for assistance and procurement programs. Resources in this program help ensure that EPA manages grants and interagency agreements to meet fiduciary standards and achieve measurable results, and to protect the government's financial resources and business interests from fraud and mismanagement.

	Human Resources Management	The Human Resources Management Program supports human capital management activities, including employee development, performance management, leadership development, recruitment, hiring, workforce planning, labor union engagement, and personnel and payroll processing.
Total allocated for Operations and Administration area		**$3,149 million (constant 2024 $) / $2,480 million (nominal $)**
Research: Chemical Safety for Sustainability	Health and Environmental Risk Assessment	The Health and Environmental Risk Assessment Research Program provides assessment tools to support risk-based management decisions and technical support on the application of human health and ecological risk assessment practices at sites.
	Research: Chemical Safety for Sustainability	The Chemical Safety for Sustainability Research Program provides scientific and technical approaches, information, tools, and methods to help EPA make better-informed and more timely decisions about chemicals and their potential risks to human health and the environment.
Total allocated for Research: Chemical Safety for Sustainability area		**$135 million (constant 2024 $) / $113 million (nominal $)**
Research: Sustainable Communities	Research: Sustainable and Healthy Communities	The Sustainable and Healthy Communities Research Program helps assess conditions at National Priorities List (NPL) sites, evaluates the implications of remediation alternatives, supports policy development and implementation, and provides rapid access to technical support at EPA's Superfund Technical Support Centers.
Total allocated for Research: Sustainable Communities area		**$417 million (constant 2024 $) / $324 million (nominal $)**
Superfund Cleanup	Superfund: EPA Emergency Preparedness	The Superfund Emergency Preparedness Program supports EPA's engagement with federal, state, and tribal agencies to help them respond to national incidents, threats, and major environmental emergencies. The program also coordinates with the Department of Homeland Security and other federal agencies to deliver federal hazard assistance to them.
	Superfund: Emergency Response and Removal	The Superfund Emergency Response and Removal Program leads the federal emergency response to releases of hazardous substances, pollutants, or contaminants. During a national emergency, EPA takes action to prevent, limit, mitigate, or contain chemical, oil, radiological, biological, or hazardous materials releases.
	Superfund: Federal Facilities	The Superfund Federal Facilities Program oversees and provides technical assistance for the cleanup and reuse of Federal Facility NPL sites. Program responsibilities include taking inventory of and assessing potentially contaminated sites; selecting and implementing protective remedies; facilitating early transfer of property; and ensuring ongoing protectiveness.
	Superfund: Remedial	The Superfund Remedial Program investigates contamination and implements long-term cleanup remedies at sites on the NPL. It also oversees response work conducted by potentially responsible parties at NPL and Superfund Alternative Approach sites.

	Superfund: Support to Other Federal Agencies	The Superfund Support to Other Federal Agencies Program supports other federal agencies that provide Superfund-related services (e.g., the Department of the Interior may help develop and implement environmentally protective remedies, and the U.S Coast Guard may conduct small-scale Superfund removals in coastal areas).
Total allocated for Superfund Cleanup area		**$18,611 million (constant 2024 $) / $14,523 million (nominal $)**

Source: GAO summary of U.S. Environmental Protection Agency (EPA) information. | GAO-27-107925

Appendix V: Information from GAO's Site Visits to Nonfederal National Priorities List Sites

This appendix contains profiles of four selected nonfederal Superfund sites on the National Priorities List (NPL) that we visited in July and August 2025 in two states: Virginia, which is in U.S. Environmental Protection Agency (EPA) Region 3, and Georgia, which is in EPA Region 4. This appendix contains information on these sites' location, background, and cleanup activities, as well as EPA site expenditures, funding sources for the cleanup, and cost recovery efforts. We obtained the information provided in this appendix from EPA's website, EPA-provided data for funds appropriated in fiscal years 1996 through 2024, and EPA regional officials. All dollar amounts presented are not adjusted for inflation (i.e., are in nominal dollars).

Avtex Fibers, Inc. (Front Royal, Virginia)

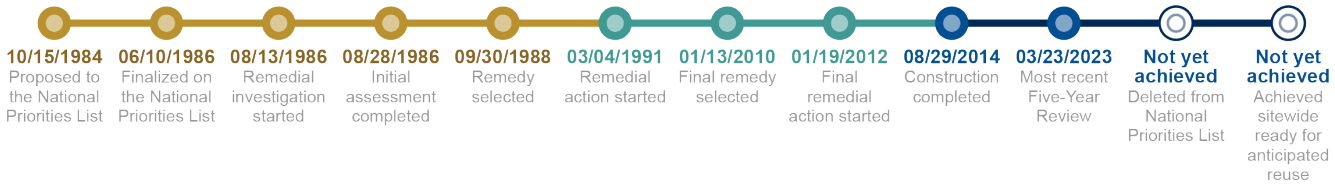


Source: U.S. Environmental Protection Agency (EPA). | GAO-27-107925

Site history: A 440-acre plant manufactured rayon and other synthetics at the site from 1940 to 1989. Plant waste disposed at the site contaminated groundwater, soil, and the South Fork Shenandoah River with hazardous chemicals.

Potential health/economic impacts: The principal contaminants found in the soil and groundwater include carbon disulfide, metals, polycyclic aromatic hydrocarbons, and polychlorinated biphenyls. Currently, there is no active exposure to contamination from the site and potential health impacts have been mitigated, according to EPA officials. The site hosts multiple redeveloped areas, including a recreation area with a playground, sports and municipal facilities, and a new police station.

Obligation, expenditure, and funding data below are for fiscal years 1996 through 2024. Cost recovery data are as of April 2025. All data are in nominal dollars.



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

SITE AT A GLANCE



Source: Map Resources. | GAO-27-107925

Added to NPL: June 10, 1986

Primary site type:
Manufacturing/Processing/Maintenance

EPA obligations: about $26 million

EPA expenditures: about $26 million

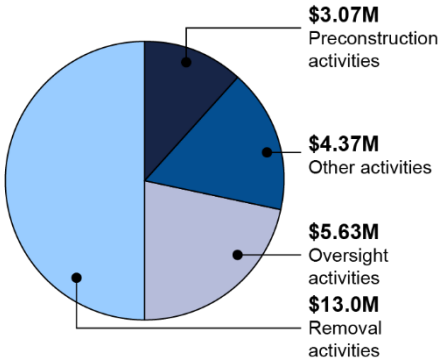
Potentially responsible parties (PRPs): 1

CLEANUP ACTIVITIES

EPA and the PRP, FMC Corporation, have led site cleanup activities. Site cleanup included several removal actions, or short-term cleanups, to address immediate threats to human health and the environment. For example, EPA completed emergency removal actions to prevent releases of materials left in tanks, piping, and buildings. The site's long-term remedy included capping basins and an on-site landfill, treating leachate, monitoring groundwater, excavating and disposing of contaminated soil, extracting and treating groundwater and leachate, and implementing institutional controls. Remedial activities at the site are complete, and the site is in the Operation and Maintenance phase. The PRP is continuing to extract and treat contaminated groundwater, operate and maintain the treatment plant, maintain basin caps, and control erosion and storm water, among other activities.

Removal actions and removal oversight were EPA's costliest activities at this site, making up over half of the agency's site expenditures. In 1999, the FMC Corporation agreed to conduct future response work.

EPA SITE EXPENDITURES



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

FUNDING SOURCES

Source	Expenditures
Appropriations	$16,577,686
Special Accounts	$8,478,385
Superfund State Cost share*	$1,008,200

*For federal funds to be obligated for remedial actions, a state must agree to pay 10 percent of the cost of cleanup if the site was privately operated at the time of the hazardous substance release and at least 50 percent of response costs if the state operated the site at the time hazardous waste was disposed there.

Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data | GAO-27-107925

COST RECOVERY

EPA recovered about $9 million from the PRP in past response and interim costs. EPA also recovered about $8 million in future response costs for EPA oversight of work being performed and about $4.3 million via an insurance receivership settlement, according to officials.

EPA officials said cost recovery from the former owners, Avtex Fibers, Inc., and Avtex Fibers – Front Royal, Inc., is challenging because they filed for bankruptcy in 1990, so recovery is dependent on the sale of the property.

EPA spent funds to support redevelopment of the site that are not recoverable from the PRP under a cost recovery agreement with the PRP.

Brunswick Wood Preserving (Brunswick, Georgia)

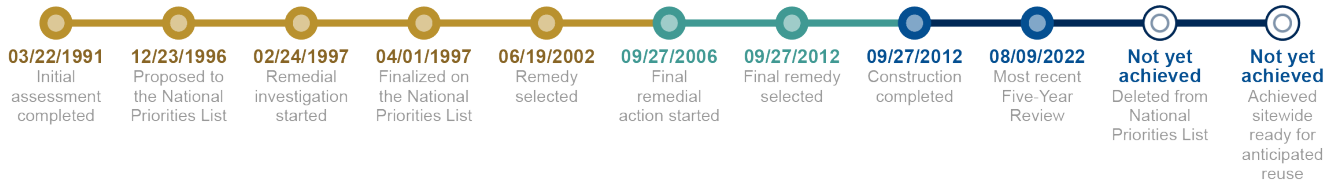


Source: U.S. Environmental Protection Agency (EPA). | GAO-27-107925

Site history: Railroads, residences, and wooded areas border this 84-acre site. From 1958 until 1991, a wood treatment facility operated at the site, and EPA placed it on the NPL in 1997 because of contaminated groundwater, soil, and sediment resulting from facility operations.

Potential health/economic impacts: EPA officials said contaminated groundwater poses health risks if residents install groundwater wells and use the water for potable purposes. However, municipal water is provided, according to the officials. Further, EPA officials said there is potential to redevelop the site in the future, which would return the parcel to county tax rolls, creating a positive economic impact.

Obligation, expenditure, and funding data below are for fiscal years 1996 through 2024. Cost recovery data are as of April 2025. All data are in nominal dollars.



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

SITE AT A GLANCE



Source: Map Resources. | GAO-27-107925

Added to NPL: April 1, 1997

Primary site type:
Manufacturing/Processing/Maintenance

EPA obligations: about $43 million

EPA expenditures: about $43 million

Potentially responsible parties (PRPs): 2

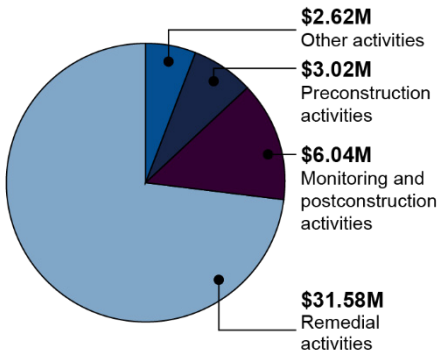
CLEANUP ACTIVITIES

EPA has led site cleanup activities in cooperation with the State of Georgia.

Remedial actions at the site included the construction of a greater than 5,000-linear-foot subsurface barrier wall to a depth of more than 65 feet below ground surface; large soil removal actions; an engineered cap; and in-situ groundwater injections, according to EPA officials. Remedial actions have been completed at the site. In 2018, Georgia assumed operations and maintenance responsibilities for the remedies at the site (e.g., maintenance, operation, and monitoring of the water treatment system).

According to EPA officials, remedial actions are typically the costliest component of cleanup, as was the case for this site. The third Five-Year Review for the site, finalized in 2022, found that the remedy is protective of human health and the environment with no current completed exposure pathways. Public and private wells near the site draw water from a deeper aquifer. EPA has sampled private wells regularly since 1991 and determined that contamination has not affected private wells in the site vicinity.

EPA SITE EXPENDITURES



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

FUNDING SOURCES

Source	Expenditures
Appropriations	$34,493,693
Supplemental appropriations: American Recovery and Reinvestment Act of 2009	$8,362,553
• Hazardous Substance Trust Fund	$8,300,013
• Environmental Programs and Management	$62,540
Special Accounts	$393,158
Superfund Tax Revenues	$12,719

Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data | GAO-27-107925

COST RECOVERY

EPA has recovered about $350,000 from the PRPs.

EPA officials said that the cost recovery amount reflected the risks of pursuing litigation, such as evidentiary and other challenges to establishing PRP liability and certain defenses raised by a PRP that could limit the amount recovered. EPA identified other PRPs but determined the liability attributable to each was not sufficient to require those parties to fund the cleanup.

Ultimately, agency officials do not expect any further recovery of EPA's costs for this site.



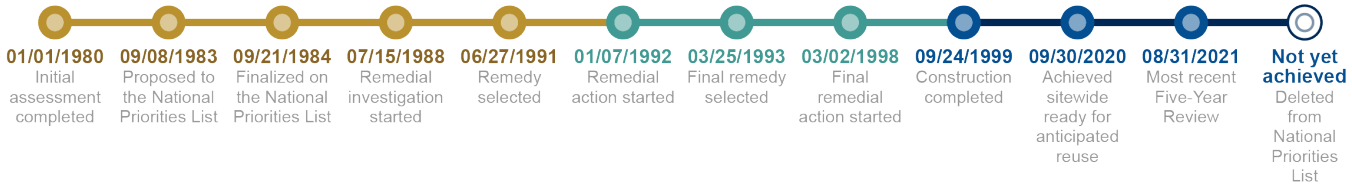
Source: U.S. Environmental Protection Agency (EPA). | GAO-27-107925

Hercules 009 Landfill (Brunswick, Georgia)

Site history: From 1948 through 1980, Hercules, Inc., the site's potentially responsible party, used 7 acres of the 16.5-acre site to dispose of waste. EPA placed the site on the NPL because of contaminated groundwater, sludge, and soil.

Potential health/economic impacts: According to EPA officials, potential health impacts such as exposure to toxaphene, a probable human carcinogen, in soil and groundwater have been mitigated following the cleanup. The landfill cap now serves as a parking lot for an adjacent car dealership.

Obligation, expenditure, and funding data below are for fiscal years 1996 through 2024. Cost recovery data are as of April 2025. All data are in nominal dollars.



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

SITE AT A GLANCE



Source: Map Resources. | GAO-27-107925

Added to NPL: September 21, 1984

Primary site type: Waste Management

EPA obligations: about $701,000

EPA expenditures: about $701,000

Potentially responsible parties (PRPs): 1

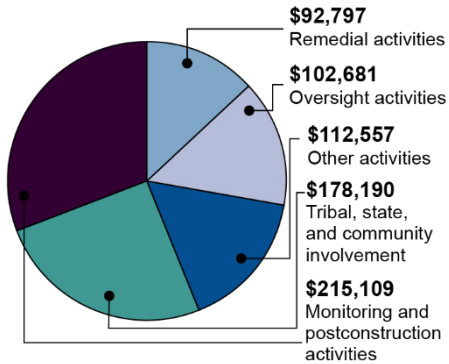
CLEANUP ACTIVITIES

Hercules, Inc. has led site investigation and cleanup, with oversight provided by EPA and the Georgia Environmental Protection Division.

EPA's cleanup plan for the site included stabilizing contaminated surface and subsurface soil and sludge; installing a cap over the landfill and maintaining it for at least 30 years; monitoring groundwater; and placing institutional controls on the site property to restrict land and groundwater use. Remedial actions have been completed at the site, and institutional controls are in place. For example, the PRP placed fencing around the site property and additional fencing around the landfill cap area.

According to EPA officials, while remedial actions are typically the costliest portion of a Superfund cleanup, remedial action costs for this site were relatively low because the remedial action was conducted and paid for by the PRP. Most EPA spending on this site was for monitoring and postconstruction activities (i.e., Five-Year Reviews).

EPA SITE EXPENDITURES



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

FUNDING SOURCES

Source of Funds	Expenditures
Appropriations	$698,964
Superfund Tax Revenues	$2,370

Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data | GAO-27-107925

COST RECOVERY

EPA expects to recover 100 percent of its past and future response and oversight costs from the PRP, according to regional officials.

EPA negotiated legal agreements with the site's PRP to investigate and clean up the site. The PRP continues to fund site cleanup, monitoring, and oversight activities. There is no special account for the site, so EPA-recovered costs for this site have been and will continue to be deposited into the Superfund Trust Fund, according to EPA officials.



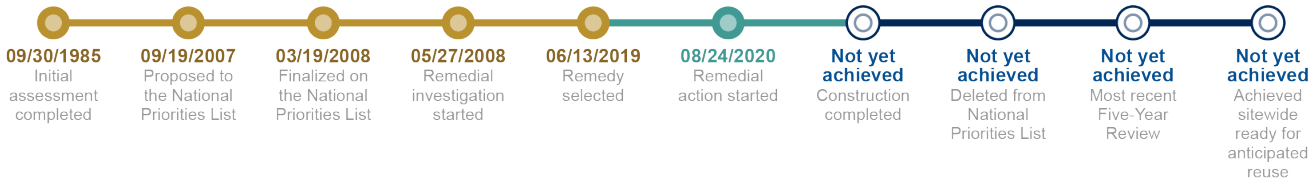
Source: U.S. Environmental Protection Agency (EPA). | GAO-27-107925

Hidden Lane Landfill (Sterling, Virginia)

Site history: Hidden Lane Landfill was a 25-acre privately owned and operated disposal facility between two communities and adjacent to the floodplain of the Potomac River. Starting in 1971, the facility accepted construction, demolition, and land-clearing wastes, among other items. Local authorities closed the landfill in 1986. Local health officials identified it as the likely source of trichloroethylene (TCE), which was detected in drinking water wells of some homes west of the landfill in 1989.

Potential health/economic impacts: TCE exposure poses increased risk of developing adverse noncancer and cancer health effects. EPA officials said the site is located on valuable land for future development and ecological preservation, given its location in the D.C. metropolitan area and floodplain of the Potomac River.

Obligation, expenditure, and funding data below are for fiscal years 1996 through 2024. Cost recovery data are as of April 2025. All data are in nominal dollars.



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

SITE AT A GLANCE



Source: Map Resources. | GAO-27-107925

Added to NPL: March 19, 2008

Primary site type: Waste Management

EPA obligations: about $41 million

EPA expenditures: about $17 million

Potentially responsible parties (PRPs): 1

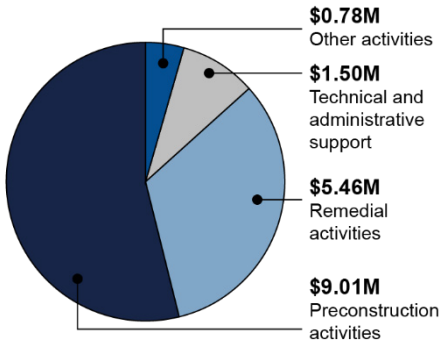
CLEANUP ACTIVITIES

EPA has led site cleanup activities in coordination with the State of Virginia, Loudoun County, and U.S. Army Corps of Engineers.

Remedial actions included TCE source area excavation, transportation, and off-site disposal of approximately 15,000 tons of contaminated soil. Where private wells were impacted, EPA provided residential water treatment systems to mitigate exposures and plans to complete installation of a public water line to serve these homes in the future, according to EPA officials.

EPA officials said preconstruction activities were time consuming and complex due to the unknown source of contamination and fractured bedrock hydrogeology. However, EPA has spent much less than the amount obligated. According to EPA officials, expenditures often lag obligations, in part due to the long-term, complex nature of Superfund cleanups. Due to available Infrastructure Investment and Jobs Act funding, EPA was able to fully fund the contract to construct the water line.

EPA SITE EXPENDITURES



Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data. | GAO-27-107925

FUNDING SOURCES

Source	Expenditures
Appropriations	$12,333,442
Infrastructure Investment and Jobs Act	$4,087,172
Superfund State Cost share*	$210,663
Superfund tax revenues	$92,339
Special Accounts	$33,256

*For federal funds to be obligated for remedial actions, a state must agree to pay 10 percent of the cost of cleanup if the site was privately operated at the time of the hazardous substance release and at least 50 percent of response costs if the state operated the site at the time hazardous waste was disposed there.

Source: GAO analysis of U.S. Environmental Protection Agency (EPA) data | GAO-27-107925

COST RECOVERY

EPA recovered about $33,000 from the PRP. The PRP had no assets other than the site property itself, according to EPA officials.

EPA would recover additional funds if the site property is sold under a cost recovery settlement agreement with the PRP. However, restrictive zoning covering the site, along with the site's limited buildable areas, presents a challenge to selling and redeveloping the site, and thus to cost recovery, according to EPA officials.

Appendix VI: Comments from the U.S. Environmental Protection Agency

October 5, 2026

Mr. Alfredo Gomez
Director
Natural Resources and Environment
U.S. Government Accountability Office
Washington, DC 20548

Dear Mr. Gomez:

Thank you for the opportunity to review and comment on the U.S. Government Accountability Office's (GAO's) Draft Report entitled **Superfund: EPA Should Collect and Use Information on the Effectiveness of Its Recovery of Cleanup Costs** (GAO-26-107925).

The purpose of this letter is to provide the U.S. Environmental Protection Agency's (EPA's) response to the draft report's findings, conclusions, and recommendations. Discussed below are GAO's Recommendations, along with responses that provide the Agency's general position.

EPA appreciates GAO's review and analysis and agrees with GAO's overall objective of strengthening the Agency's ability to measure and assess the effectiveness of its cost recovery program at non-federal National Priorities List (NPL) sites. EPA also agrees that clear performance goals, routine collection of performance information, and regular assessment are essential to evaluating program effectiveness.

The GAO makes three recommendations in the report, that EPA should:

- Establish goals related to cost recovery effectiveness.
- Routinely and systematically collect performance information on cost recovery effectiveness.
- Use that information to regularly assess the progress toward those goals and inform future decision making.

EPA offers the following responses to the three GAO recommendations in this draft report.

GAO Recommendations for Executive Action:

1. **The Administrator of EPA should ensure that the Assistant Administrator of EPA's Office of Enforcement and Compliance Assurance establishes goals related to cost recovery effectiveness for non-federal NPL sites.**

EPA Response: EPA agrees with this recommendation and proposes a performance framework as an appropriate basis for evaluating cost recovery effectiveness across non-federal NPL sites. EPA currently employs the Past Costs Addressed[1] measure to evaluate the effectiveness of the cost recovery

[1] Past Costs Addressed refers to the decision either to take cost recovery action by use of administrative cost recovery settlement, to transmit a Section 106/107 or 107 judicial referral for cost recovery (including settlements for past costs under a CD with no prior litigation referral), to prepare a decision document or 10-point settlement analysis document not

program over multi-year timelines. As part of this measure, EPA has the goal of addressing 100% of cost recovery cases prior to the expiration of the statute of limitations (SOL). EPA believes this goal is a crucial part of the overall evaluation of the cost recovery program's effectiveness over time and will continue to vigorously pursue it. In addition, EPA believes that the implementation of the following new measure, Cost Recovery Accountability, will bolster the existing efforts.

EPA proposes establishing a Cost Recovery Accountability measure that will track/monitor the extent to which past costs incurred at a site are recovered or otherwise appropriately accounted for. The measure, which is calculated using the actual dollar value of past costs at the targeted sites, will be reported in two parts:

a. the Effective Recovery Rate, calculated as recovered costs divided by collectible past costs; and

b. the Cost Disposition Rate, which reflects the treatment of all past costs, including costs recovered, costs determined to be unrecoverable, and costs not yet ripe for cost recovery.[2]

EPA believes this framework, when added to the existing goal of addressing 100% of cost recovery cases prior to the expiration of the SOL, is responsive to GAO's recommendation because it distinguishes between costs that are collectible and those that are not yet recoverable or are unrecoverable. This distinction is important because it will exclude costs that cannot reasonably be recovered due to the absence of viable, liable parties or because the costs are not yet ripe for cost recovery.

2. **The Administrator of EPA should ensure that the Assistant Administrator of EPA's Office of Enforcement and Compliance Assurance routinely and systematically collects performance information on cost recovery effectiveness for non-federal NPL sites.**

EPA Response: EPA agrees with this recommendation. EPA proposes to add the use of the new Cost Recovery Accountability measure to its existing efforts to routinely collect and track performance information. EPA believes that, when added to its current cost recovery reporting processes, including the Past Costs Addressed measure, the proposed Cost Recovery Accountability measure will provide additional clarity regarding the status of past costs at non-federal NPL sites. EPA's proposed framework supports routine and systematic collection of performance information by capturing both the recovery of collectible costs (through calculation of the Effective Recovery Rate), and the disposition of all costs incurred at a site (through calculation of the Cost Disposition Rate). EPA believes this approach provides a more complete and informative picture of program performance than a single recovery percentage alone.

3. **The Administrator of EPA should ensure that the Assistant Administrator of EPA's Office of Enforcement and Compliance Assurance uses performance information to regularly assess progress toward its cost recovery effectiveness goals for non-federal NPL sites and inform decision-making in future efforts.**

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to pursue cost recovery, or to file a claim in bankruptcy. OSRE targets sites for cost recovery action that have upcoming SOLs occurring within an 18-month window of the new fiscal year with total unaddressed Superfund past costs equal to or greater than $500,000. All of the targeted cases are tracked and monitored throughout the fiscal year based on their SOL date.

[2] Costs that may not be ripe for cost recovery include, for example, costs at sites where cost recovery may be precluded by ongoing response work or based on the stage of cleanup at the site.

EPA Response: EPA agrees with this recommendation. EPA will use the proposed Cost Recovery Accountability Measure, along with existing reporting, to regularly assess progress and inform future decision-making. Rather than using a single percentage recovery rate, EPA believes the addition of the proposed Cost Recovery Accountability measure to its existing Past Costs Addressed measure, will more accurately reflect the realities of cost recovery work at NPL sites, where site circumstances vary significantly and recovery may be affected by factors outside the Agency's control, such as the availability and viability of responsible parties, litigation posture, timing of site milestones, and whether costs are ripe for recovery.

EPA will continue to use performance information gathered through calculation of the Cost Recovery Accountability measure and other measures, to regularly evaluate program effectiveness over time, while maintaining annual cost recovery targets under its current reporting framework. EPA will also continue to pursue its goal of addressing 100% of cost recovery cases with upcoming statute of limitations under that same reporting framework.

Conclusion
EPA agrees with GAO's recommendations and will use the proposed Cost Recovery Accountability measure to strengthen oversight of the cost recovery program. EPA believes this approach will improve transparency, support regular assessment, and provide a more accurate picture of how past costs are recovered or otherwise addressed.

Thank you, again, for the opportunity to review the draft report. Please contact Charmagne Ackerman in the Office of Enforcement and Compliance Assurance at Ackerman.Charmagne@epa.gov with any further questions or informational needs.

Sincerely,

JEFFREY HALL

Digitally signed by JEFFREY HALL
Date: 2026.10.05 21:54:31 -04'00'

Jeffrey A. Hall
Assistant Administrator
Office of Enforcement and Compliance Assurance
U.S. Environmental Protection Agency

Enclosure

cc:
Craig Pritzlaff
Alan Hanson
Thomas D. Croci
Steven Cook
Kecia Thornton
Charmagne Ackerman

Appendix VII: GAO Contact and Staff Acknowledgments

GAO Contact

J. Alfredo Gómez, gomezj@gao.gov

Staff Acknowledgments

In addition to the contact named above, Barbara Patterson (Assistant Director), Bruna Oliveira (Analyst in Charge), Virginia Chanley, Rebecca Conway, John Delicath, Steven Flint, Erik Kjeldgaard, Thomas McCabe, Janice Poling, and Sara Sullivan made key contributions to this report.

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