

Report in Brief

Date: April 2020

Report No. A-04-19-04072

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES
OFFICE OF INSPECTOR GENERAL



Why **OIG** Did This Audit

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA) established the trust fund known as Superfund. The CERCLA requires the Inspector General of a Federal organization with Superfund responsibilities to audit all uses of the fund in the prior fiscal year (FY).

To meet this requirement, **OIG** conducts an annual audit of the Superfund program at the National Institutes of Health (NIH), National Institute of Environmental Health Sciences (the Institute), to determine whether NIH administered Superfund appropriations in accordance with applicable Federal requirements.

How **OIG** Did This Audit

Our audit covered \$77 million of obligations and \$77 million of disbursements related to the FYs 2013 through 2018 Superfund appropriations that occurred from October 2017 through September 2018 (audit period). We also (1) analyzed cumulative obligations, totaling \$461 million and cumulative disbursements totaling \$370 million and (2) assessed NIH's efforts to ensure grantee compliance with financial, performance, and audit reporting requirements.

The National Institutes of Health Administered Superfund Appropriations During Fiscal Year 2018 in Accordance With Federal Requirements

What **OIG** Found

During FY 2018, NIH administered Superfund appropriations in accordance with applicable Federal requirements. Specifically, NIH obligated and disbursed Superfund appropriations in accordance with Federal requirements and in similar proportions to prior years. In addition, the Institute's monitoring of Superfund grants generally ensured that grantees met requirements for financial, performance, and audit reporting.

What **OIG** Recommends

This report contains no recommendations.