

Report in Brief

Date: December 2023

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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's (NIH's) 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 \$82 million of obligations and \$79 million of disbursements related to FY 2017 through FY 2022 Superfund appropriations that occurred from October 2021 through September 2022. We also (1) analyzed cumulative obligations, totaling \$478 million, and cumulative disbursements totaling \$394 million; and (2) assessed NIH's efforts to ensure recipient compliance with financial, performance, and audit reporting requirements.

The National Institutes of Health Administered Superfund Appropriations During Fiscal Year 2022 in Accordance With Federal Requirements

What OIG Found

During FY 2022, 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 ensured that recipients generally met requirements for financial, performance, and audit reporting.

What OIG Recommends

This report contains no recommendations.