State Water Resources Control Board

July 2026

Implementation Plan in Response to the May 2026 Performance Audit of the Underground Storage Tank Cleanup Fund

This document provides the Underground Storage Tank Cleanup Fund's detailed response and implementation plan addressing the findings and recommendations of the May 2026 Performance Audit.

Introduction

The State Water Resources Control Board (SWRCB) and the Underground Storage Tank Cleanup Fund (Fund) appreciate the thoroughness and collaborative spirit of the May 2026 Performance Audit. The Fund has maintained a stable financial position, accelerated reimbursements and closures, and directed a greater share of annual revenues to claim payments while maintaining strong reserves.

As one of the nation's leading state cleanup funds, California's program continues to evolve through process improvements and modern technology, including enhanced data tracking, workflow visibility, and control automation to further improve processing efficiency, transparency, and accountability.

This implementation plan outlines our progress, clarifies how program tools are applied, and sets out actions to strengthen cost management, statutory compliance, and long-term sustainability. We welcome the audit's recommendations and are committed to implementing improvements that will further enhance the Fund's stewardship and service to claimants and the public.

Background

Since the 2021 Performance Audit, the Fund has continued to advance its core mission of reimbursing eligible corrective action costs while modernizing processes, improving financial transparency, and accelerating claim closures.

Despite statewide operational challenges, including pandemic-era disruptions, claim backlog dynamics, and system constraints, the Fund has maintained a stable financial position, increased reimbursement activity, and implemented significant workflow improvements.

Between 2021 and 2026, several trends reshaped the Fund’s operating landscape:

Financial Stability and Revenue Trends

The Fund’s cash balance remained substantial and stable, increasing modestly to approximately $891 million by June 30, 2024. Annual revenues and expenditure remained largely aligned, even with fluctuations tied to temporary General Fund loans. Maintenance fee revenues decreased slightly as statewide petroleum gallonage usage declined, but projections indicate sufficient resources under stabilized cost conditions to meet reimbursement demand through 2031 and beyond.

Shift in Claimant Pool and Reimbursement Activity

The Fund experienced a significant increase in Priority D claim activation, with Priority D claims comprising roughly 82 percent of the active claimant pool by 2024. Many of these claims involved sites where cleanup work had long been completed but were awaiting activation on the priority list. As these claims moved forward, the Fund saw elevated average reimbursement payments early in the audit period, followed by declining averages as the backlog was reduced.

Claim Closure and Site Closure Activity

Annual claim closures increased substantially after 2020, rebounding from pandemic-related slowdowns. By Fiscal Year 2023–24, closures reached 548 claims annually. California maintained a 96% cleanup completion rate during the audit period, above the nationwide average of 90%.

Cost Trends and Cleanup Dynamics

The average cost to close claims rose notably between 2021 and 2024, especially among Priority B, C, and D claims, reflecting historical backlog dynamics rather than current remediation practices. Many Priority D sites had completed cleanup years earlier under older practices and technologies, which skewed cost averages upward. In contrast, sites cleaned after implementation of the 2012 Low Threat Closure Policy and the $1 million reimbursement cap showed markedly lower cleanup costs.

Program Modernization and Systems Constraints

The Fund continued to rely heavily on SCUFIIS (State Cleanup Fund Integrated Information System), an aging information system that lacks reliable tracking for certain processing steps, hold periods, and review documentation. These limitations reduced the Fund’s ability to demonstrate compliance with statutory timelines, monitor end-to-end processing performance, and ensure consistent internal controls across eligibility, reimbursement, and appeals workflows. The audit identified modernization of SCUFIIS as a critical near-term need.

Operational Improvements and Internal Controls

The Fund cleared its appeals backlog, improved real-time appeal processing, strengthened coordination between technical and reimbursement units, and expanded use of the Expedited Claim Account Program (ECAP) model to accelerate closures and reduce costs. However, certain cost-containment tools, Budget Change Requests (BCR), annual budget allotments, internal guideline exceptions, were applied inconsistently, with documentation gaps in some case files. The Fund has committed to reinforcing these controls to ensure consistent oversight.

Audit History and Response Context

The 2011 audit resulted in a detailed action plan and commitments to modernizing program processes and controls. Although the Fund did not receive a 2015 audit, a subsequent audit was conducted in 2021; however, a formal written response was not published at that time. The May 2026 Performance Audit therefore represents the most recent comprehensive external assessment for which the Fund is issuing a full, public implementation plan. This document provides the Fund's detailed response to the 2026 audit findings and addresses several longstanding structural issues that were identified in earlier audits and are now being formally incorporated into an updated, consolidated improvement plan.

Factual Corrections and Clarifications by the UST Cleanup Fund to the May 2026 Performance Report

The following factual corrections address specific items from the audit report, ensuring that the implementation plan is grounded in accurate information and reflects current Fund practices:

Projection of New Claims (Page 23-25)

The projection of new claims was developed using application data from 2015 to 2024, with 81% attributed to Priority D claimants. A significant portion of these sites had already been closed and were pending activation and payment. Upon completion of these payments, the backlog of finalized cleanups will be resolved, and subsequent applications will largely pertain to new releases as well as the remaining backlog of 1,418 active cleanups reported to the US EPA at the conclusion of FY 2025.

Data submitted by California to the US EPA from 2015 to 2024 reveals that, on average, there were 55 releases per year, with a noticeable downward trend. In fiscal year 2024, California reported just 23 new releases. A spike in releases is expected in 2026 because of the double-walled tank requirements set to take effect on January 1, 2026; however, releases are projected to decrease again following this due to enhanced prevention offered by the double-walled tanks. Additionally, as of October 2020, California mandates that UST compliance inspections, including spill prevention detection, occur annually, whereas federal regulations only require these inspections every three years.

After evaluating these updates, the report's projection of 679 "Estimated New Claims" through June 30, 2031, appears somewhat overstated.

Estimated Costs to Close Remaining Claims (Page 25-30)

The estimated costs are influenced by the Priority D backlog. Numerous sites underwent remediation several years prior to activation, and the use of legacy technology combined with outdated cleanup guidelines contributed to elevated expenses. As previously evaluated, following completion of the Priority D backlog payments, cleanup costs will transition to active remediation projects and newly identified releases.

The implementation of the Low Threat Closure Policy in 2012, the US EPA’s 2015 UST Requirements mandating enhanced operator training and additional equipment inspection protocols, the revised $1 million reimbursement limit effective from 2015, and advancements in remediation technology have collectively contributed to a substantial reduction in average cleanup costs for more recent releases. Future cost projections should prioritize sites with releases occurring post-2015 that are closed under the Low Threat Closure Policy.

Although the report's cost projection of $1,000,000 per open claim is valuable for evaluating potential maximum exposure, it does not constitute a reasonable estimate, even under scenarios involving heightened cost sensitivity.

Annual Budgets (page 37-39)

Annual budgets allocated for Priority A, B, and C claims serve as estimates for Fund resources and provide guidance for claim management throughout different remediation phases. The Pause-and-BCR requirement introduces delays in reimbursements and cleanup efforts. Regional Boards and local oversight agencies oversee necessary remediation activities. Requiring approval of a submitted BCR before proceeding with work would further postpone remediation, potentially leading to greater environmental harm and extending the overall duration of the cleanup process.

Automated controls in SCUFIIS can help reviewers quickly determine if costs have exceeded expectations during a particular cleanup phase. However, the actual cost of corrective action remains the key consideration, since these tasks must be carried out regardless. When evaluating reimbursement requests, which may include several phases of remediation, the Analyst reviews the expenses incurred in each phase. Some phases included might not correspond to the claim's current Annual Budget.

The proposed Annual Budget for the claim illustrates the effectiveness of ECAP and supports incorporating its features into future claims. Clear communication among the claimant, consultant, regulator, and Fund staff allows everyone to track expenses for each stage of remediation and prevents interruptions caused by Annual Budget procedures.

Cost Guidelines (Page 39-42)

The California legislature mandated the Cost Guidelines to provide guidance for reimbursing corrective action costs, rather than setting maximum rates as many other states do. If the Fund creates internal documents outlining cost thresholds above the guidelines that require justification, these documents would be subject to Public Records Act requests and would essentially act as an unofficial increase to the rates shown in the Cost Guidelines.

The Fund depends on experienced technical review analysts to support reimbursement analysts in ensuring that reimbursed costs are reasonable. Since sites across California differ greatly, professional judgment plays a critical role. While better documentation for significant exceptions could improve consistency, recording every minor variation would be cumbersome and slow down the reimbursement process.

Reimbursement requests often include hundreds or thousands of line items, so requiring reviewers to justify each one in detail is not practical. Automatically triggering a Supervisory review for any costs above guidelines would further delay reimbursement and should be reserved only for extreme cases.

The audit report notes that testing emphasized compliance with Cost Guidelines rather than undertaking independent technical evaluations of cost reasonableness. This approach does not reflect the Fund’s standard operating procedures. For instance, the report cites approval for cement units priced at $12, compared to the $7 per unit outlined in the Cost Guidelines. A technical assessment would demonstrate that a $12 per unit cost for cement in California is reasonable, and further justification would therefore be unnecessary.

The report cites a case in which a claimant was reimbursed $4,000 for an air-knife used to remove well boxes and perform patching. However, this expense was not readily associated with any specific category within the Cost Guidelines. Any technical or reimbursement analyst would recognize that using an air-knife for well removal and patching is classified under Well Destruction, as outlined in the Cost Guidelines. Furthermore, the $4,000 expense is within the approved range and does not require additional justification.

As of July 1, 2026, the Fund has revised its Cost Guidelines to align with the latest recommended expenses for corrective action. To ensure these recommendations remain current, the Fund intends to update the Cost Guidelines every two years.

Expedited Claim Account Program (ECAP) (Page 42-43)

The legislature established ECAP in 2014 as a pilot initiative to explore strategies for reducing overall site cleanup costs and expediting the process toward site closure. Initially, ECAP was allocated funding distinct from the UST Cleanup Fund's main account. Due to its demonstrated efficacy, the program will continue, though additional separate funding is no longer anticipated.

According to the audit report, the Fund does not separately monitor ECAP as an individual program and cannot easily show whether ECAP still reduces costs, speeds up claim closures, or leads to better outcomes compared to the standard claims process. The Fund does collect ECAP metrics, which are accessible via SCUFIIS, program spreadsheets and GeoTracker. Since 2015, ECAP has helped Regional Boards and local oversight agencies close more than 170 cleanup sites, including 21 sites during FY 24/25. On average, the age of an open site prior to joining ECAP is approximately 22.8 years. Once it enters the program, the site is closed on average within 3.5 years.

Although ECAP will not secure further independent funding, the Fund will maintain ECAP's operations within the UST Cleanup Fund's main account. The Fund will also leverage the tools and methodologies developed through ECAP for application to new claims.

Claim Closure Rates (Page 43-47)

The audit report appears to confuse case closure, defined as the completion of cleanup activities at a site, with claim closure, which refers to the cessation of activity within the Fund for a particular claim. These are distinct processes and each has different implications for cost calculations.

The audit report finds that closed-claim expenses are rising even though claims are closing in less time overall. Priority D claims distort these results, as many had cleanup finished years ago but were only recently activated. These claimants submitted a single reimbursement request covering the entire cleanup period and then closed their claims, making it appear as if the process took just one or two years within the Fund, although the actual cleanup often spanned years or decades. To accurately analyze costs, the duration should reflect the time a cleanup site remains open, from the initial release to the completion of remediation.

The report notes that during the current audit period, the Fund's overall claim closure rate was approximately 77 percent, a slight decline from the previous audit and below the closure rates reported by EPA for both the national average and California. However, this calculation is inaccurate, as EPA tracks only case or site closure, not claim closure. Throughout the current audit period, California has maintained a completed cleanup rate of 96 percent, which exceeds the nationwide rate of 90 percent.

Efficiently moving sites to closure continues to be the leading factor in controlling costs. In September 2025, the US EPA Office of Underground Storage Tanks issued a policy statement urging state agencies to adopt the Moving Sites to Closure (MStC) standard, aiming to improve corrective action cost management and predictability. The MStC standard draws heavily from California's Low Threat Closure Policy, established in 2012. This reinforces the importance of ECAP, especially when combined with the Low Threat Closure Policy, as critical cost-containment tools for the Fund, which should be expanded.

Implementation Plan in Response to Recommendations

1. **Develop and periodically update formal financial projections that estimate future revenues, expenditures, reimbursement demand, and cash availability under multiple cost scenarios. Use current financial and program data to prepare the projections, compare projected results to actual outcomes, refine future projections, and support documented management decisions about reimbursement capacity, funding needs, and potential maintenance fee adjustments or other funding strategies.**

   Fund staff will prepare periodic reports for the Assistant Deputy Director and Deputy Director that provides updated projections of future revenues, expenditures, reimbursement demand, and cash availability under multiple cost scenarios. These projections will help inform management decisions related to reimbursement capacity, funding strategies, and any potential adjustments to maintenance fees.

2. **Provide Fund management with regular, timely Cash Status Reports that include current financial information and trends in revenues, expenditures, cash balances, reimbursement activity, and available resources. Fund management should use these reports to inform reimbursement planning and future funding assessments.**

   Fund staff will continue providing bi-weekly Cash Status Reports to Fund management, ensuring leadership has up-to-date information on revenues, expenditures, cash balances, and reimbursement activity to support reimbursement planning and future funding assessments.

3. **Develop and implement procedures requiring staff to monitor cumulative fiscal-year reimbursements against approved annual or categorical claim budget allotments before approving reimbursement requests.**

   The Fund will review and update its budget allocation procedures and reinforce protocols to ensure staff consistently assess cumulative fiscal-year reimbursements against approved annual or categorical allotments when processing reimbursement requests.

4. **Require documentation of approved Budget Change Requests, Project Execution Plan amendments, or other authorized exceptions before processing reimbursements that exceed assigned annual or categorical budget allotments.**

   The Fund will establish internal protocols defining when documentation is required for exceptions that exceed approved budget allotments, ensuring significant deviations are supported while keeping routine processing efficient.

5. **Modify SCUFIIS or reimbursement review checklists to flag reimbursement requests that exceed approved annual or categorical budget allotments before payment authorization.**

   The Fund will address this need as part of a comprehensive redesign and reprogramming of SCUFIIS, which will include automated flags for reimbursement requests that exceed approved annual or categorical allotments. Until system upgrades are completed, staff will continue using enhanced review checklists to ensure such exceptions are identified prior to payment authorization.

6. **Develop internal cost review criteria or supplemental internal guidance for staff to use when evaluating costs that exceed Cost Guideline benchmarks, use labor classifications not listed in the Guidelines, or fall outside established Cost Guideline categories. The internal guidance should specify when additional justification, documentation, secondary review, or formal approval is required, without requiring the Fund to disclose detailed cost parameters to claimants or consultants.**

   The Fund will develop internal cost-review criteria to guide staff in evaluating costs that exceed Cost Guideline benchmarks or fall outside established categories. These criteria will clarify when additional justification or secondary review is warranted, while allowing staff to rely on professional judgment for routine variances. As part of the comprehensive redesign and reprogramming of SCUFIIS, the system will be updated to support consistent application of these criteria.

7. **Require staff to maintain documentation supporting approval of Cost Guideline exceptions, including the applicable benchmark, claimant justification, evidence of review and approval, and basis for determining the cost was reasonable and necessary.**

   The Fund will establish internal criteria to determine which Cost Guideline exceptions warrant formal documentation, focusing on significant deviations or unusual circumstances. Routine or minor variances resolved through professional judgment will not require additional documentation. This approach ensures accountability for major exceptions while maintaining efficient reimbursement processing.

8. **Periodically compare approved annual claim budget allotments, claimant-provided cost estimates, Cost Guideline benchmarks, and actual reimbursement payments to identify recurring exceptions, assess whether budget and guideline amounts remain reasonable, and inform future cost-containment strategies.**

   Fund management will periodically review budget allotments, cost estimates, guideline benchmarks, and reimbursement payments to identify recurring exceptions and evaluate whether budget and guideline amounts remain appropriate. These reviews will help inform future cost-containment strategies.

9. **Develop a process to ensure claims older than five years receive required annual reviews or have contemporaneous written justification maintained in SCUFIIS when required Remedial Status Reports are not prepared.**

   The Fund will ensure that claims older than five years receive required annual reviews or have contemporaneous written justification entered into SCUFIIS when Review Summary Reports are not prepared.

10. **Use claim age, closure costs, priority class, and reimbursement activity data to identify older or higher-cost claims that may warrant additional management review or closure-focused action.**

    The Fund will develop a process to identify claims whose age, costs, priority class, or reimbursement activity warrant additional management review or closure-focused action. This includes determining which claims may benefit from participation in ECAP and enhancing the Review Summary Report Unit's ability to provide targeted technical input using ECAP principles.

11. **Ensure Eligibility determinations are not finalized and claims are not placed on the eligibility list until all required technical and settlement reviews are completed and documented.**

    The Fund will develop a documented process to ensure eligibility determinations are not finalized, and claims are not placed on the eligibility list, until all required technical and settlement reviews are completed and documented.

12. **Establish supervisory and system-based controls, including SCUFIIS application controls where feasible, to verify that required eligibility, technical and settlement reviews are completed before eligibility determinations are issued.**

    The Fund will address this need as part of a comprehensive redesign and reprogramming of SCUFIIS, which will incorporate system-based controls to verify completion of required eligibility, technical, and settlement reviews. Supervisory controls will also be established to ensure these review steps are completed before eligibility determinations are issued.

13. **Develop and implement a corrective action plan to improve compliance with statutory and regulatory processing timelines for eligibility determinations, reimbursement quests, and appeals. At a minimum, the plan should include modifying SCUFIIS and related data-entry protocols to reliably and consistently track the full duration of processing, including time spent under review and time spent on hold; identifying causes of delay; assigning responsibility for corrective actions; and periodically reporting progress to Fund management and the Board.**

    The Fund will update procedures and undertake a comprehensive redesign and reprogramming of SCUFIIS to reliably track required processing timeframes, including time spent under review and on hold. Fund managers will establish a schedule for pulling reports and performing data validation and cleanup to support compliance with statutory and regulatory timelines.

14. **Implement standardized documentation requirements to record the start and end dates of key review steps, including technical and settlement reviews, for eligibility determinations and reimbursement requests.**

    The Fund will identify key review steps and establish standardized procedures to document their start and end dates. SCUFIIS will also be modified to maintain this information.

15. **Establish supervisory and system-based controls, including SCUFIIS application controls or checklist controls where feasible, to ensure reimbursement requests requiring technical or settlement review are consistently referred, reviewed, documented, and approved in accordance with Fund policies before payment is issued.**

    The Fund will address this need as part of a comprehensive redesign and reprogramming of SCUFIIS, which will incorporate system-based controls to track and verify required technical and settlement reviews for reimbursement requests. Supervisory controls will also be established to ensure these reviews are completed and documented in accordance with Fund policies before payment is issued.

16. **Establish internal benchmarks for key processing steps for eligibility determinations, reimbursement requests, and appeals to allow management to monitor timeliness, identify bottlenecks, and evaluate processing efficiency.**

    The Fund will identify key processing steps and establish benchmarks through standardized procedures. SCUFIIS will be modified to maintain this information, and a dashboard will be developed to allow management to monitor timeliness, identify bottlenecks, and evaluate processing efficiency.

17. **Enhance documentation of appeals decisions to include the reasons for delays and the basis for final determinations at each appeal level.**

    The Fund will develop a tracking process to ensure appeals are processed within required timeframes and that any delays and final determinations are documented. SCUFIIS will also be modified to maintain appeal-tracking information that follows the workflow process.

18. **Implement a mechanism to track appeals processing time by stage to ensure compliance with the 30-day regulatory requirement and support management and Board oversight.**

    The Fund will develop a tracking process to monitor appeals processing time by stage and ensure compliance with the 30-day requirement. SCUFIIS will also be modified to maintain appeal-tracking information that follows the workflow process.

19. **Reinforce and formally communicate leadership expectations that established cost-containment controls, including required BCRs to exceed budget allotments, internal Cost Guideline thresholds, and documentation requirements, are to function as enforceable mechanisms. Where management intends to modify or relax existing controls, such changes should be formally documented, justified, and aligned with written policy.**

    Fund management will clearly communicate leadership expectations for the use of cost-containment controls. These controls serve as guidance tools that support reviewers in applying professional judgment, rather than operating as enforceable mechanisms. Any changes to written policy will be documented and justified. The Fund will not adopt internal thresholds above the Cost Guidelines, as such thresholds could function as unofficial increases.

20. **Develop and document a comprehensive internal control framework that clearly defines required control activities, documentation standards, supervisory reviews, and monitoring responsibilities across the lifecycle of a claim, including eligibility determinations, cross-unit technical and settlement reviews, reimbursement processing, and appeals.**

    The Fund will develop internal control documentation that defines required control activities, documentation standards, supervisory reviews, and monitoring responsibilities across the lifecycle of a claim.

21. **Implement a periodic internal control assessment to process to evaluate whether existing control activities remain appropriate given changes in claim volume, payment amounts, system limitations, and statutory requirements, and to document decisions to modify or discontinue controls.**

    The Fund will develop a formal change and review process to periodically evaluate whether existing control activities remain appropriate and to document any modifications to procedures, processes, or business models.

22. **Establish Fund-wide standards for documenting and retaining evidence of key control activities, including reviews, approvals, reconciliations, and supervisory oversight, sufficient to support monitoring and accountability.**

    The Fund will set standards for all sections regarding documentation of decisions, controls, and monitoring efforts to ensure consistency and support accountability.

23. **Develop monitoring controls that provide management and the Board with reliable, summary-level information needed to assess compliance with statutory requirements, identify trends, and detect emerging risks, independent of day-to-day processing activities.**

    The Fund will set controls with impacted sections and create reports to provide management and the Board with reliable summary-level information to assess compliance, identify trends, and detect emerging risks.

24. **Require that when system limitations prevent implementation of automated controls, compensating manual controls are formally defined, consistently applied, and periodically evaluated for effectiveness until system solutions are implemented.**

    The Fund will establish standards for all sections regarding SCUFIIS automated control limitations and the compensating manual controls needed to address those gaps. These manual controls will include a schedule for periodic re-evaluation of system limitations until an electronic solution is implemented.

25. **Ensure compliance with Board Resolution 2009-0042 by initiating and sustaining independent annual fiscal audits and by using audit results to inform corrective actions and Board oversight.**

    The Fund receives an independent annual fiscal audit through the State Controller's Office in accordance with Generally Accepted Accounting Principles (GAAP) requirements and will use the audit results to inform corrective actions and support Board oversight.

Conclusions

The Underground Storage Tank Cleanup Fund remains committed to transparency, accountability, and continuous improvement in support of California's environmental protection goals. The May 2026 Performance Audit provides a timely and valuable assessment of the Fund's operations, reflecting both the strengths of the program and the areas where modernization, clearer documentation, and more consistent internal controls will further enhance program effectiveness.

As outlined in this response and implementation plan, the Fund has already taken significant steps to improve operational workflows, strengthen coordination between technical and reimbursement units, clear longstanding backlogs, and address systemic challenges posed by aging information systems and evolving cleanup dynamics. The corrective actions and improvement strategies described herein represent a comprehensive path forward—one that reinforces the Fund's core mission of supporting timely, necessary corrective action, ensuring fair and efficient reimbursement to claimants, and safeguarding the long-term financial sustainability of the program.

Looking ahead, the Fund will continue its multi-year effort to modernize SCUFIIS, expand use of coordinated closure-focused models such as ECAP, improve documentation practices across all units, refine cost-containment tools to better reflect current remediation technologies, and increase transparency in reimbursement and eligibility review processes. These actions will strengthen program oversight, improve processing timeliness, and ensure that the Fund's financial forecasting and cost-management strategies remain reliable and grounded in current conditions. As system improvements are implemented, the Fund will develop and refine performance metrics and reporting tools to ensure ongoing transparency and accountability.

As the Fund implements the corrective actions and program improvements outlined in this plan, it will continue strengthening its approach to identifying, assessing, and mitigating operational, financial, and programmatic risks. This includes monitoring emerging trends in cleanup costs, claim volumes, regulatory expectations, information-system limitations, and statewide environmental conditions. The Fund will incorporate risk considerations into decisions about system modernization, internal controls, workload management, and cost-containment strategies to ensure long-term program stability. By proactively evaluating risks and adapting processes as needed, the Fund will maintain a resilient and responsive framework that supports consistent reimbursement, timely site closures, and responsible stewardship of Fund resources.

The Fund will continue engaging stakeholders—including claimants, environmental consultants, regulators, and the public—through clear communication, accessible guidance materials, and periodic updates on system improvements and program performance. Strengthening these communication channels will help ensure that remediation timelines, reimbursement requirements, and program expectations are well understood and consistently applied across all parties.

The Fund is committed to ensuring that all claimants, regardless of size, geographic location, technical capacity, or familiarity with Fund processes, can access reimbursement resources and navigate cleanup requirements equitably. As system improvements are implemented, the Fund will continue providing clear guidance, user-friendly tools, and responsive assistance so that small businesses, rural communities, and historically underserved stakeholders are not disproportionately burdened by procedural or technical barriers. Strengthening accessibility and clarity in our processes will support fair participation across the diverse range of entities served by the Fund.

The implementation plan is intended not only to address the 25 audit recommendations but also to support a durable framework for oversight, quality assurance, and responsive management. We appreciate the audit team's thorough review and constructive dialogue throughout this process. With these improvements, the Fund is well-positioned to continue delivering efficient site closures, prudent financial stewardship, and consistent service to claimants, regulators, and the public.