



UNITED STATES
NUCLEAR REGULATORY COMMISSION
WASHINGTON, D.C. 20555-0001

OFFICE OF THE
INSPECTOR GENERAL

December 8, 2008

MEMORANDUM TO: J.E. Dyer
Chief Financial Officer

FROM: Stephen D. Dingbaum */RA/*
Assistant Inspector General for Audits

SUBJECT: STATUS OF RECOMMENDATIONS: AUDIT OF THE
NUCLEAR REGULATORY COMMISSION'S FY 2007
FINANCIAL STATEMENTS (OIG-08-A-01)

Attached is the Office of the Inspector General's analysis and status of recommendations 1 and 2 from the *Audit of the Nuclear Regulatory Commission's FY 2007 Financial Statements*. All recommendations are now closed. No further action is required on this report.

If you have any questions or concerns, please call me at 415-5915 or Steven Zane, Team Leader, at 415-5912.

Attachment: As stated

cc: V. Ordaz, OEDO
J. Arildsen, OEDO
P. Shea, OEDO

Audit Report

AUDIT OF THE NUCLEAR REGULATORY COMMISSION'S FY 2007 FINANCIAL STATEMENTS

(OIG-08-A-01)

Status of Recommendations

<u>Recommendation 1:</u>	The Chief Financial Officer (CFO) should coordinate with the Office of Information Services and the Executive Director for Operations to ensure that any vulnerabilities of the general support systems and the financial management systems are addressed and resolved timely.
OIG Analysis:	Based on analyses performed during the audit of NRC's FY 2008 financial statements, Urbach Kahn and Werlin, LLP concluded that OCFO has implemented the recommendation. Therefore, this recommendation is closed.
Status:	Closed.

Audit Report

AUDIT OF THE NUCLEAR REGULATORY COMMISSION'S FY 2007 FINANCIAL STATEMENTS

(OIG-08-A-01)

Status of Recommendations

Recommendation 2: The CFO should continue to define, design, and implement compensating controls over the fee billing system.

OIG Analysis: Based on analyses performed during the audit of NRC's FY 2008 financial statements, Urbach Kahn and Werlin, LLP concluded that OCFO has implemented the recommendation. Therefore, this recommendation is closed.

Status: Closed.