



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

OFFICE OF THE  
INSPECTOR GENERAL

December 3, 2009

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 2008  
FINANCIAL STATEMENTS (OIG-09-A-01)

Attached is the Office of the Inspector General's analysis and status of recommendations 1 through 4 from the *Audit of the Nuclear Regulatory Commission's FY 2008 Financial Statements*. The recommendations and report are closed as of November 5, 2009. No further action is required.

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: N. Mamish, OEDO  
J. Andersen, OEDO  
J. Arildsen, OEDO  
C. Jaegers, OEDO

## Audit Report

### AUDIT OF THE NUCLEAR REGULATORY COMMISSION'S FY 2008 FINANCIAL STATEMENTS

OIG-09-A-01

#### Status of Recommendations

<u>Recommendation 1:</u>	Ensure the NRC's long term plans for replacing the core financial management system evaluate the system requirements for recording accounts payable and related accrued expenses at the transaction level.
OIG Analysis:	Based on analyses performed during the audit of NRC's FY 2009 financial statements, Urbach Kahn and Werlin, LLP concluded that OCFO has implemented the recommendation. Therefore, this recommendation is closed.
<b>Status:</b>	Closed.

## Audit Report

### AUDIT OF THE NUCLEAR REGULATORY COMMISSION'S FY 2008 FINANCIAL STATEMENTS

OIG-09-A-01

#### Status of Recommendations

<u>Recommendation 2:</u>	Document the NRC's policies and procedures for calculating, estimating and recording accounts payable for the largest obligations quarterly.
OIG Analysis:	Based on analyses performed during the audit of NRC's FY 2009 financial statements, Urbach Kahn and Werlin, LLP concluded that OCFO has implemented the recommendation. Therefore, this recommendation is closed.
<b>Status:</b>	Closed.

## Audit Report

### AUDIT OF THE NUCLEAR REGULATORY COMMISSION'S FY 2008 FINANCIAL STATEMENTS

OIG-09-A-01

#### Status of Recommendations

<u>Recommendation 3:</u>	Consider the accounts payable process a high risk area in connection with the agency's management control program and conduct reviews and testing of the interim quarters for FY 2009 accordingly.
OIG Analysis:	Based on analyses performed during the audit of NRC's FY 2009 financial statements, Urbach Kahn and Werlin, LLP concluded that OCFO has implemented the recommendation. Therefore, this recommendation is closed.
<b>Status:</b>	Closed.

## Audit Report

### AUDIT OF THE NUCLEAR REGULATORY COMMISSION'S FY 2008 FINANCIAL STATEMENTS

OIG-09-A-01

#### Status of Recommendations

Recommendation 4: Establish historical relationships between accrued expenses and unliquidated obligation levels that may support near term calculations of accounts payable and related accrued expenses.

OIG Analysis: Based on analyses performed during the audit of NRC's FY 2009 financial statements, Urbach Kahn and Werlin, LLP concluded that OCFO has implemented the recommendation. Therefore, this recommendation is closed.

**Status:** Closed.