



**Defense Nuclear Facilities
Safety Board**

Washington, DC 20004-2901

**Office of the
Inspector General**

January 8, 2015

MEMORANDUM TO: Mark T. Welch
General Manager

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

SUBJECT: STATUS OF RECOMMENDATIONS: RESULTS OF THE AUDIT
OF THE DEFENSE NUCLEAR FACILITIES SAFETY BOARD'S
FINANCIAL STATEMENTS FOR FISCAL YEARS 2014 AND
2013 (DNFSB 14-A-03)

REFERENCE: GENERAL MANAGER, DEFENSE NUCLEAR FACILITY
SAFETY BOARD, CORRESPONDENCE DATED
DECEMBER 9, 2014

Attached is the Office of the Inspector General's analysis and status of recommendations as discussed in the Board's response dated December 9, 2014. Based on this response, both recommendations are resolved. Please provide an updated status of the resolved recommendations by July 1, 2015.

If you have any questions or concerns, please call me at 415-5915 or Eric Rivera, Team Leader, at 415-7032.

Attachment: As stated

Audit Report

RESULTS OF THE AUDIT OF THE DEFENSE NUCLEAR FACILITIES SAFETY BOARD'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2014 AND 2013

DNFSB 14-A-03

Status of Recommendations

<u>Recommendation 1:</u>	Design and implement procedures that include the review and evaluation of obligations for validity on a regular basis and the deobligation of inactive obligations after a reasonable period of inactivity.
Agency Response Dated December 9, 2014:	Agree. The DNFSB agrees to develop and implement procedure that include the review and evaluation of obligations for validity on a regular basis and deobligate inactive obligations after a reasonable period of inactivity. We expect to develop and implement procedures by March 31, 2015.
OIG Analysis:	The proposed action meets the intent of the recommendation. This recommendation will be closed when OIG receives a copy of the procedures and determines that it provides a workable process to review and evaluate obligations for validity on a regular basis.
Status:	Resolved.

Audit Report

RESULTS OF THE AUDIT OF THE DEFENSE NUCLEAR FACILITIES SAFETY BOARD'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2014 AND 2013

DNFSB 14-A-03

Status of Recommendations

Recommendation 2: Design and implement a more robust internal control assessment process and related procedures.

Agency Response Dated
December 9, 2014:

Agree. The DNFSB agrees to develop and implement a more robust internal control over the OMB Circular A-123 assessment process and its related procedures. We expect to develop and implement more robust internal controls by June 30, 2015.

OIG Analysis:

The proposed action meets the intent of the recommendation. This recommendation will be closed when OIG receives information on the revised internal control assessment process and related procedures and determines that it is comprehensive.

Status:

Resolved.