



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

**OFFICE OF THE
INSPECTOR GENERAL**

March 19, 2015

MEMORANDUM TO: Chairman Burns

FROM: Hubert T. Bell */RA/*
Inspector General

SUBJECT: AUDIT OF NRC'S INTERNAL CONTROLS OVER
FEE REVENUE (OIG-15-A-12)

Attached is the Office of the Inspector General's (OIG) audit report titled *Audit of NRC's Internal Controls Over Fee Revenue*. The audit objective was to assess the effectiveness of NRC's internal controls over the recordation and reconciliation of fee revenue.

OIG found that while NRC generally meets its fee recovery percentages, more effective internal controls would increase efficiency, effectiveness, and transparency of the agency's fee revenue process. Specifically, TAC internal controls and the overhead cost allocation process needs improvement, and reimbursable contract details are inadequate.

If you have any questions, please contact Stephen D. Dingbaum, Assistant Inspector General for Audits, at 415-5915 or me at 415-5930.

Attachments: As stated

cc: Commissioner Svinicki
Commissioner Ostendorff
Commissioner Baran
M. Galloway, OEDO