



**Defense Nuclear Facilities  
Safety Board**

Washington, DC 20004-2901

**Office of the  
Inspector General**

October 22, 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-15-A-03)

REFERENCE: GENERAL MANAGER, DEFENSE NUCLEAR FACILITIES  
SAFETY BOARD, CORRESPONDENCE DATED  
OCTOBER 19, 2015

Attached is the Office of the Inspector General's analysis and status of recommendations as discussed in the Board's response dated October 19, 2015. Based on this response Recommendation 2 is now closed. All recommendations related to this report are now closed.

If you have any questions or concerns, please call me at 301-415-5915 or Eric Rivera, Team Leader, at 301-415-7032.

Attachment: As stated

cc: R. Howard, OGM

## Audit Report

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

DNFSB-15-A-03

#### Status of Recommendations

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

Agency Response Dated October 19, 2015: Finalized Operating Procedures (OP) for Internal Control are attached. Section 5B of the OP includes the additional language on more robust assessment of financial processes.

OIG Analysis: OIG received and reviewed the approved revised Internal Control Operating Procedures, OP-22.1-1, dated October 19, 2015, and determined it directs staff to perform independent testing of internal control over financial reporting using a risk-based approach in determining when to test key controls. The proposed action meets the intent of the recommendation. Therefore, Recommendation 2 is now closed.

**Status:** Closed.