



OFFICE OF THE INSPECTOR GENERAL
U.S. NUCLEAR REGULATORY COMMISSION
DEFENSE NUCLEAR FACILITIES SAFETY BOARD

Audit of NRC's Purchase Card Program

OIG-17-A-14

May 30, 2017



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

OFFICE OF THE
INSPECTOR GENERAL

May 30, 2017

MEMORANDUM TO: Victor M. McCree
Executive Director for Operations

Maureen Wylie
Chief Financial Officer

FROM: Dr. Brett M. Baker /RA/
Assistant Inspector General for Audits

SUBJECT: AUDIT OF NRC'S PURCHASE CARD PROGRAM
(OIG-17-A-14)

Attached is the Office of the Inspector General's (OIG) audit report titled *Audit of NRC's Purchase Card Program*.

The report presents the results of the subject audit. Following the May 10, 2017, exit conference, agency staff indicated that they had no formal comments for inclusion in this report.

Please provide information on actions taken or planned on each of the recommendations within 30 days of the date of this memorandum. Actions taken or planned are subject to OIG followup as stated in Management Directive 6.1.

We appreciate the cooperation extended to us by members of your staff during the audit. If you have any questions or comments about our report, please contact me at (301) 415-5915 or Eric Rivera, Team Leader, at (301) 415-7032.

Attachment: As stated



Office of the Inspector General

U.S. Nuclear Regulatory Commission
Defense Nuclear Facilities Safety Board

OIG-17-A-14

May 30, 2017

Results in Brief

Why We Did This Review

The U.S. Nuclear Regulatory Commission (NRC) participates in the Governmentwide initiative of using purchase cards to pay for micro-purchases and acquisitions satisfying the Federal Strategic Sourcing Initiative. NRC instituted the purchase card program in 1994, with the issuance of the purchase card handbook. From June 1, 2015, through May 31, 2016, NRC cardholders have spent a total of approximately \$3.5 million.

The Government Charge Card Abuse Prevention Act of 2012 requires NRC to establish and maintain safeguards and internal controls for Government charge cards. It also requires OIG to conduct periodic risk assessments of the agency purchase card program to analyze the risks of illegal, improper, or erroneous purchases. OIG previously audited NRC's purchase card program in 2011. The resulting audit report had 3 findings and 6 recommendations that were all implemented by the agency before the start of this audit.

Audit of NRC's Purchase Card Program

What We Found

Generally, NRC's purchase card program is adequately governed by internal controls. However, opportunities exist to improve the effectiveness of internal controls in the areas of documentation and program oversight.

What We Recommend

OIG made seven recommendations to improve communication to cardholders and approving officials and strengthen internal controls.

Specifically, four recommendations address increasing communication regarding the following:

- educating cardholders and approving officials of available Financial Accounting and Integrated Management Information System (FAIMIS) training options,
- posting frequently asked questions of the NRC purchase card program,
- issuing periodic reminders regarding the requirements of scanning, attaching, and reviewing documents in FAIMIS, and
- providing training materials specific to approving official responsibilities.

The three remaining recommendations concentrate on enhancing internal controls including the following:

- requiring follow-up by program offices for internal purchase card reviews,
- using automated tools available through the NRC's contracted bank - Citibank, and
- developing and implementing standard operating procedures to be used by the agency program coordinator (APC).

NRC management stated their agreement with the findings and recommendations in this report.

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ABBREVIATIONS AND ACRONYMS

ADAMS	Agencywide Documents Access and Management System
ADM	Office of Administration
APC	Agency Program Coordinator
FAIMIS	Financial Accounting and Integrated Management Information System
FY	Fiscal Year
GAO	Government Accountability Office
GSA	General Services Administration
ML	Main Library
NEAT	NRC Enterprise Acquisition Toolkit
NRC	U.S. Nuclear Regulatory Commission
PAT	Program Audit Tool
OCFO	Office of the Chief Financial Officer
OCHCO	Office of the Chief Human Capital Officer
OIG	Office of the Inspector General
OMB	Office of Management and Budget

I. BACKGROUND

Governmentwide Purchase Card Program

The Governmentwide purchase card program was established in the late 1980s as a way for agencies to streamline Federal acquisition processes. Purchase cards provide a low-cost, efficient vehicle for obtaining goods and services directly from vendors. According to the Federal Acquisition Regulation, which is the primary procurement authority for agencies, the Governmentwide purchase cards are the preferred method to purchase and pay for micro-purchases,¹ as well as to place orders and make payments on contract activities.

The General Services Administration (GSA) oversees the Governmentwide purchase card program. GSA contracts with several banks, including Citibank — the bank used by the Nuclear Regulatory Commission — to provide purchase cards to Federal employees. Oversight of the Governmentwide purchase card program is also the responsibility of the Office of Management and Budget (OMB). In January 2009, OMB updated Circular A-123, Appendix B,² *Improving the Management of Government Charge Card Programs*, which establishes minimum requirements and suggests best practices for agency purchase card programs. This Circular requires each agency to develop and maintain written policies and procedures for use of purchase cards.

On October 5, 2012, the President signed into law the *Government Charge Card Abuse Prevention Act of 2012* (Charge Card Act). This act requires agencies to establish and maintain safeguards and internal controls for Government charge cards and establishes additional reporting and audit requirements.

¹ A micro-purchase is an acquisition of supplies or services not subject to the *Service Contract Act* in which the aggregate amount does not exceed \$3,500, as of October 1, 2015. Prior to October 1, 2015, the micro-purchase threshold was \$3,000.

² OMB Circular A-123, Appendix B, was last revised on January 15, 2009.

Under the Charge Card Act, Inspectors General are required to conduct periodic risk assessments of agency purchase card programs to analyze the risks of illegal, improper, or erroneous purchases. OIG previously audited NRC's purchase card program in 2011.

NRC Purchase Card Program

In October 2015, NRC issued a revised purchase card handbook (the Handbook) — originally issued in July 1994 — as the agency's guidance for employees participating in the Governmentwide purchase card program. The handbook contains guidance on how to obtain an NRC purchase card,³ reconcile purchase card records, obtain spending limit increases, and close purchase card accounts.

The Office of Administration (ADM) is responsible for oversight of NRC's Purchase Card Program. ADM has a designated Agency Program Coordinator (APC) who is responsible for day-to-day program management. The APC provides oversight of the purchase card program and serves as the liaison between cardholders and Citibank. Other APC responsibilities include

- Establishing policies, procedures, and training requirements.⁴
- Setting up new cardholder accounts, issuing and updating delegation of authority memorandums,⁵ canceling inactive accounts, changing purchase card limits, and making administrative changes to accounts.
- Providing ongoing guidance and information to cardholders and approving officials on the appropriateness of proposed purchases.

³ For simplicity, unless otherwise specified, any references to purchase cardholders, purchase card records, or purchase card accounts in this report include convenience checks. Convenience checks are checks written against a purchase card account.

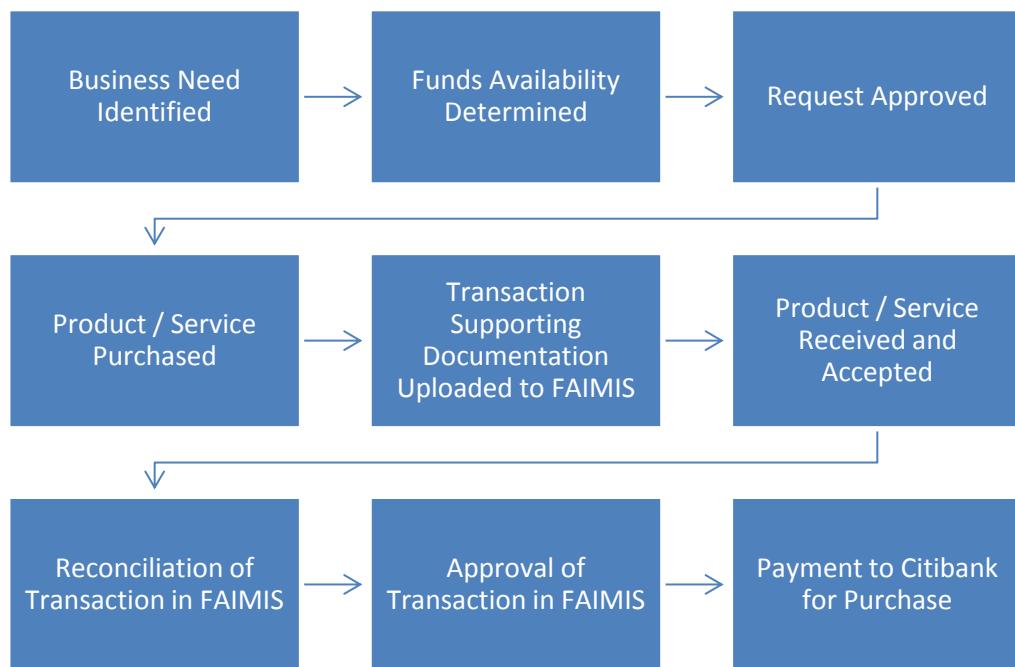
⁴ All new cardholders and approving officials must complete the NRC's training course, "Proper Use of Government Charge Cards (Web-based)," available through the NRC Learning Management System (iLearn). Cardholders and purchase card approving officials must re-take the online class in iLearn every 3 years. Failure to complete required refresher training will lead to suspension of the cardholder's purchase card privileges and the approving official's approval authority until training is successfully completed.

⁵ The cardholder and approving official will receive a delegation of authority memorandum, showing the responsible cardholder and approving official, single and monthly spending limits, and approving limits. Any permanent change to the limits require an updated memorandum.

- Conducting annual reviews of cardholder purchase card records to ensure that the program is operating in accordance with applicable guidance.
- Providing quarterly statistical reports on the agency's purchase card program to OMB.

The Office of the Chief Financial Officer (OCFO) establishes the availability of funds, commits funds for the purchases of the Central Allowance Offices, and certifies the payment of the transaction to Citibank. The Team Leader of the Financial Operations Team, Travel and Financial Operations Branch in OCFO designates a Funds Certifying Official to certify funds availability for the Central Allowance Offices and creates commitments for purchases.

NRC's financial system, the Financial Accounting and Integrated Management Information System (FAIMIS), manages purchase card transactions. Cardholders and approving officials record the obligation and commitment for the purchase; attach supporting documentation; and reconcile, approve, and pay for the purchase in FAIMIS. For information on the purchase card process including the integration of FAIMIS, see Figure 1.

Figure 1: Purchase Card Process at NRC

Source: OIG Generated.

From June 1, 2015, through May 31, 2016, there were 4,120 purchase card transactions made by 77 NRC cardholders, who spent a total of approximately \$3.5 million. Since OIG's 2011 *Audit of NRC's Purchase Card Program*, there was a decrease in the number of cardholders from 160 to 77. Additionally, the average monthly purchases made under the purchase card program have decreased from approximately \$519,000 to \$292,000.

Citibank Tools for Oversight

Citibank offers tools such as CitiManager, standard and custom reporting, and alerts via email and short messaging service, for both program administrators and cardholders. Specifically for the APC, Citibank has built a set of standard reports that are globally consistent, intuitive to use, and customizable as determined by the needs of the end-user. Additionally, Citibank's Custom Reporting System enables organizations to create and share custom reports designed to navigate and explore card program data and build exportable organization level reports. Citibank's

Program Audit Tool (PAT) is an online application that allows organizations to monitor and manage their commercial card programs. Using customizable parameters, PAT will flag transactions that are noncompliant with the agency's internal policies, helping to identify fraudulent or suspicious transactions and reduce costs related to card misuse.

II. OBJECTIVE

The audit objective was to determine whether internal controls are in place and operating effectively to maintain compliance with applicable purchase card laws, regulations, and NRC policies.

III. FINDING

NRC's purchase card program internal controls are in place. However, opportunities exist to improve the operational effectiveness of internal controls in the areas of documentation and program oversight.

A. Internal Controls Need Improvement

Generally, NRC policies are in compliance with applicable purchase card laws and regulations. However, NRC internal controls are not always effective at maintaining compliance with Federal requirements and established NRC policies. As a result, there is an increased risk of fraud, waste, and abuse in the purchase card program.

What Is Required

Federal and agency guidance contain specific requirements regarding purchase card program management and card use.

Compliance with Federal Requirements and Policies

OMB Circular A-123, Appendix B, requires all agencies to maintain an updated Charge Card Management Plan, which includes written policies and procedures. The elements required in the Charge Card Management Plan include, but are not limited to

- Agency training requirements.
- Appropriate authorization controls.
- Documentation and record retention requirements.
- Personnel Management.
- Risk Management Controls.

OMB Circular A-123, Appendix B, also states that charge card managers are responsible for implementing appropriate controls to ensure compliance with these Federal requirements and specific agency policies, and for monitoring the charge card program.

NRC's purchase card handbook describes key controls. These controls include requiring

- Cardholders have obtained an approved requisition before using their purchase card.
- Official records for capturing and maintaining financial reporting of purchase card activities are contained in FAIMIS.
- Approving officials are responsible for reviewing all support related to each purchase card transaction before approving the related transaction in FAIMIS.
- The APC performs annual reviews of cardholder file documentation to ensure that cardholders and approving officials are adhering to applicable requirements.
- Cardholders cannot serve as their own approving official.

Additionally, FAIMIS reconciliation training guidance states that cardholders should ensure that all necessary documentation, including receipts, are scanned and uploaded into FAIMIS before reconciling the transactions.

Furthermore, the Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government*, provides guidance on maintaining complete documentation that is readily available for examination; documenting policies at the appropriate level of detail to allow management to effectively monitor the program; tailoring training based on the needs of the role; and obtaining data on a timely basis so it can be used to effectively monitor the program.

What We Found

Opportunities Exist To Improve Effectiveness of Internal Controls

Purchase card controls need improvement in the areas of documentation and program oversight.

Documentation

Cardholders do not consistently include supporting documentation in FAIMIS. Of the 286 sampled transactions reviewed during this audit, 163 contained incomplete or inadequate supporting documentation and the approving officials approved these transactions without reviewing the related supporting documentation in FAIMIS. The supporting documentation reviewed in FAIMIS and hardcopy were missing basic items on the purchase requisition such as management approval, funds approval, or adequate business justifications. Additionally, 18 transactions were missing any form of a purchase request; 75 transactions were missing receipts; and 41 transactions were edited after the transaction was reconciled, meaning that supporting documentation was either added or deleted after reconciliation. Moreover, 29 transactions did not include any supporting documentation in FAIMIS.

Program Oversight

The following areas of program oversight need improvement:

- Internal reviews.

- Cardholder and approving official lists.
- Segregation of duties.

Internal Reviews

Our fieldwork identified opportunities to improve the efficiency of internal reviews of purchase card transactions. ADM performs annual internal reviews of purchase card transactions for each program office at headquarters as well as regional offices. The APC performs a 100-percent review of all transactions for one quarter of the fiscal year in each office at headquarters, and performs a 100-percent review of all transactions for one year at each regional office. After the review is complete, a report is issued to the audited office.

OIG auditors observed an internal review at Region I and noted the APC used hard copy supporting documentation to conduct the review and did not verify if the same support was in FAIMIS until returning to headquarters. A review of FY 2014 and FY 2015 internal review reports revealed that the APC found that 6 out of the 22 reviewed offices were not putting supporting documentation in FAIMIS, however, because no corrective action is required or documented in the resulting report, this problem continues.

Cardholder and Approving Official Lists

Lists of cardholder and approving official information are inconsistent. ADM maintains lists of cardholders and approving officials in three locations: (1) Citibank, (2) NRC Enterprise Acquisition Toolkit (NEAT), and (3) SharePoint. However, these lists do not align with each other. For example, the Citibank list included 3 cardholders that were not on the NEAT list, and the NEAT list included 13 cardholders not on the Citibank list. Further, each list included one check writer as active when that check writer no longer had check writing responsibilities.

Delegation of authority letters are not current or readily available for examination. While every cardholder has a delegation of authority letter, 3 of the 77 letters are more than 20 years old and contain inaccurate information. Twenty-five of the letters are more than 5 but less than 20

years old and the information contained in them, such as approving official or single purchase limits, are different than what was listed by the APC in SharePoint. The APC stated that all delegation of authority letters are available in the Agencywide Documents Access and Management System (ADAMS); however, there is no consolidated list of Main Library (ML) numbers so they could not be easily found. For letters that OIG auditors could not locate in ADAMS, the APC retrieved them from legacy physical files.

Segregation of Duties

Several regions have employees with multiple roles in the purchase card process. During the site visit to Region I, OIG auditors were informed that two purchase cardholders were also funds certifying officials. Further, the Branch Chief who provides management approval on purchase requests also serves as a funds certifying official and is the only contracting officer in the region. In Region II, two cardholders were also approving officials. Although multiple roles were established, FAIMIS has a control in place to prevent one person from performing dual roles, such as requesting and approving transactions.

Reportedly, lack of resources and current agency downsizing is causing some individuals in the regions to have multiple roles and responsibilities in the purchase card program. Regional staff indicated that purchasing agent positions⁶ are being reduced and filled with temporary or rotational employees. Despite resource issues, ADM communicated to the regional staff that the same individual should not be performing multiple roles on any one particular transaction, however ADM recognizes that due to limited staffing in the regions, some duties cannot be separated.

⁶ The regions split the purchase cardholder duties between two different individuals: purchasing agent and purchasing assistant. The purchasing assistant makes the credit card charges, while the purchasing agent is responsible for reconciling credit card charges.

Why This Occurred

Inadequate Program Oversight

To correct these oversight and documentation internal control issues, NRC management should make improvements in the following areas:

Training and Communication

Reports on completion of purchase card training courses in iLearn can be generated by the Office of the Chief Human Capital Officer (OCHCO) for the APC upon request; however, with multiple changes in APC, this request was not consistently made. According to Federal requirements and agency policy, cardholders are required to be trained in the GSA Governmentwide Purchase Card Program before being issued a purchase card and obtaining access to Citibank. Approving officials are also required to complete the same training. Additionally, refresher training is required at a minimum of every 3 years for purchase cardholders and approving officials. OIG auditors obtained a purchase card training completion report from OCHCO and identified the following anomalies:

- Three current approving officials were not up-to-date on refresher training.
- One current cardholder was not up-to-date on refresher training.

OCFO will provide personal training on the FAIMIS reconciliation process upon request, but cardholders and approving officials may not be aware of this. FAIMIS reconciliation and approval classroom training was previously offered, but had low attendance. As a result, classroom training is not routinely presented to cardholders or approving officials. Newly appointed cardholders and approving officials receive an email with the FAIMIS training slide presentation attached. Notably, other required training specific to NRC approving official responsibilities does not exist.

Supporting Documentation

Many approving officials are reviewing hardcopy supporting documentation to approve transactions, instead of confirming that the appropriate information is in FAIMIS and using it to approve transactions. FAIMIS is the official repository for supporting documentation; however, cardholders are providing approving officials with hardcopy documentation to approve transactions because FAIMIS is viewed by some cardholders as being cumbersome to use. According to contractor staff supporting FAIMIS, a cardholder requires a minimum of 15 steps, with at least 17 ‘clicks’ to reconcile one basic transaction.

Internal reviews

There is no requirement for offices to provide a response to ADM’s internal annual reviews, although regional offices sometimes provide one. Without this requirement, the offices are not held accountable to remedy any issues identified. Corrective actions should be developed, implemented, and tracked so identified issues can be corrected and internal controls can be strengthened.

Use of monitoring tools

Citibank offers a variety of tools to create custom reports, along with a program audit tool to assist with monitoring based on parameters and filters set by the APC to detect anomalies and mistakes; however, these tools are not routinely used. OIG auditors used Citibank tools during the audit and identified that during the audit period three cardholders single purchase limits were still set at \$3,000, and one cardholder had a single purchase limit of \$35,000 which, as explained by agency management, was an error. Additionally, OIG auditors use of the tools revealed one cardholder, who is not a check writer, had cash advance features enabled, and sales tax totaling \$1,950 was charged on 55 purchase card transactions.⁷ Further, OIG auditors used the tools to identify two cardholder accounts, associated with two employees who had separated, that were not closed upon employees’ departure. One cardholder account was closed 32 days after separation, and one was closed 4 days after

⁷ The NRC Purchase Card Handbook states, “Charges for all purchases that are billed to the Federal Government are exempt from sales tax. The cardholder is to inform the vendor that the purchase is for official U.S. Government purposes and therefore not subject to State or local taxes.”

separation. There is no agency requirement for timely closure of separated cardholder accounts within a reasonable amount of time; however, without this requirement the agency will be at an increased risk for fraud, waste, and abuse of funds.

Knowledge Management

The APC position has endured significant turnover and knowledge management was not a priority. In the past 3 years, there have been 6 different APCs. A former APC was able to create custom reports using the Citibank tools and also reached out to OCHCO for reports on training completion. However, when that APC left, knowledge was not transferred to other employees and knowledge management techniques such as cross-training, checklists or desk manuals, were not employed.

Why This Is Important

Increased Risk for Fraud, Waste, and Abuse

Purchase card internal control issues identified during this audit result in an increased risk for fraud, waste, and abuse of funds. By strengthening documentation of transactions in FAIMIS and improving oversight of the program, the agency will reduce risk and better safeguard its funds.

Recommendations

OIG recommends that the Executive Director for Operations in coordination with the Chief Financial Officer

1. Inform new and current cardholders and approving officials of the availability of personal training of FAIMIS, by request.
2. Periodically post frequently asked questions to cardholders and approving officials to address problem areas such as FAIMIS documentation and reconciliation.
3. Issue periodic reminders to cardholders and approving officials that scanning, attaching, and reviewing purchase card supporting documentation in FAIMIS is a requirement of the purchase card program.
4. Develop and deliver training specific to NRC approving official responsibilities as outlined in OMB A-123, Appendix B.

5. For the annual internal reviews: (a) require followup from program offices, and, (b) require the APC to review supporting documentation only in FAIMIS.
6. Incorporate the use of Citibank tools to gain efficiencies in the annual audit process and for everyday monitoring of purchase cards.
7. Develop and implement standard operating procedures for the APC including
 - a. Create a metric for timely closure of purchase card accounts.
 - b. Periodically review the lists of cardholders and approving officials to ensure they are up-to-date and consistent.
 - c. Periodically obtain a list of completed training in iLearn for cardholders and approving officials.
 - d. Develop and maintain a list of ADAMS ML numbers for all cardholder and approving official delegation letters so they can be easily accessed and updated.

IV. AGENCY COMMENTS

An exit conference was held with NRC on May 10, 2017. Prior to and following this meeting, NRC management reviewed a discussion draft and provided comments that have been incorporated into this report, as appropriate. As a result, agency management opted not to provide formal comments for inclusion in this report.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

The audit objective was to determine whether internal controls are in place and operating effectively to maintain compliance with applicable purchase card laws, regulations, and NRC policies.

Scope

OIG conducted this audit at NRC headquarters in Rockville, Maryland, and NRC region I in King of Prussia, Pennsylvania. The audit focused on reviewing documentation for purchase card transactions from June 1, 2015, through May 31, 2016. During the review period NRC had 4,120 transactions totaling approximately \$3.5 million, 77 purchase cardholders, and 43 approving officials.

Methodology

To accomplish the audit objectives, the audit team reviewed relevant laws, regulations, and guidance including

- Government Charge Card Abuse Prevention Act of 2012 (Public Law 112-194).
- Office of Management and Budget (OMB) Circular A-123, Appendix B, *Improving the Management of Government Charge Card Programs*.
- Federal Acquisition Regulation.
- Government Accountability Office, *Standards for Internal Control in the Federal Government* (GAO-14-704G).
- Management Directive 4.1, *Accounting Policy and Practices*.
- Management Directive 4.2, *Administrative Control of Funds*.
- NRC Purchase Card Handbook, Revision 5.
- Purchase Card Management Plan.
- Office of the Chief Financial Officer: Accounting Policy Manual.
- FAIMIS 7.1 Training: Credit Card.

OIG interviewed officials in ADM and the OCFO to obtain their insights into the implementation and oversight of the purchase card program. Additional interviews were conducted with cardholders, convenience check writers, and approving officials from headquarters and Regions I and II.

Auditors analyzed Citibank reports, generated from the Citibank Custom Reporting System covering June 1, 2015, through May 31, 2016, to identify transactions for additional follow-up. These transactions were selected based on attributes such as occurring on a weekend, occurring while the cardholder was on travel, being charged to a merchant that appeared to be travel related, being charged to merchants that do not have an immediately discernable work related purpose, being a convenience check transaction, exceeding the micro-purchase limit, or having the appearance of a split transaction.⁸ From the Citibank reports, OIG used Audit Command Language data analytics software for each attribute section to determine a 90 percent confidence level using random statistical sampling. Based on this analysis, auditors followed up on 286 purchase transactions, which totaled approximately \$945,000.

OIG examined transaction records and supporting documentation for these selected transactions. Supporting documentation included, but were not limited to purchase card requisitions, and transaction receipts. OIG reviewed these documents to determine (1) whether cardholders had appropriate records in accordance with agency guidance to support the transaction, (2) if appropriate supporting documentation was maintained in FAIMIS prior to approving the transaction for payment by NRC, and (3) whether ADM provides sufficient oversight of the purchase card program.

Auditors used reports generated from the Citibank reports and information provided by the APC to test for compliance with purchase card transaction and monthly limits as well as timely card cancellation. OIG also reviewed training records to determine whether all cardholder and approving official training was up-to-date, whether the list of cardholders were up-to-date, as well as whether NRC's policies, procedures, and submissions to OMB were in compliance with Federal requirements.

⁸ A split transaction occurs when the cardholder intentionally divides the transaction into separate purchases to circumvent their single purchase limit of \$ 3,500. Transactions exceeding the micro-purchase limit are required to be processed competitively under Simplified Acquisition Procedures.

OIG relied on computer-processed data from Citibank of all purchase card activity during the audit period. For purposes of data reliability testing, OIG verified the completeness and accuracy of the data by comparing hardcopy and FAIMIS-uploaded supporting documentation, to the Citibank reports used for testing. We concluded that the data was sufficiently reliable for our audit purposes.

Internal controls related to the audit objective were reviewed and analyzed. NRC is generally compliant with relevant laws and regulations. Throughout the audit, auditors considered the possibility of fraud, waste, and abuse in the program.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit was conducted by Eric Rivera, Team Leader; Terri Cooper, Audit Manager; Tincy Thomas de Colón, Senior Auditor; and Jimmy Wong, Analyst.

TO REPORT FRAUD, WASTE, OR ABUSE

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COMMENTS AND SUGGESTIONS

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