



## **MEMORANDUM**

**DATE:** September 20, 2022

**TO:** Daniel H. Dorman  
Executive Director for Operations

Cherish K. Johnson  
Chief Financial Officer

**FROM:** Hruta Virkar */RA/*  
Assistant Inspector General for Audits

**SUBJECT:** STATUS OF RECOMMENDATION: RESULTS OF THE  
AUDIT OF THE NUCLEAR REGULATORY COMMISSION'S  
FINANCIAL STATEMENTS FOR FISCAL YEAR 2021  
(OIG-22-A-03)

**REFERENCE:** CHIEF FINANCIAL OFFICER, OFFICE OF THE CHIEF  
FINANCIAL OFFICER, MEMORANDUM DATED  
SEPTEMBER 2, 2022

Attached is the Office of the Inspector General's (OIG) analysis and status of recommendation as discussed in the agency's response dated September 2, 2022. Based on this response, all recommendations are now closed.

If you have any questions or concerns, please call me at (301) 415-5915 or Terri Cooper, Team Leader, at (301) 415-5965.

Attachment: As stated

cc: M. Bailey, OEDO  
E. Stahl, OEDO  
J. Jolicoeur, OEDO  
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## **Audit Report**

# **RESULTS OF THE AUDIT OF THE NUCLEAR REGULATORY COMMISSION'S FINANCIAL STATEMENTS FOR FISCAL YEAR 2021**

**OIG-22-A-03**

### **Status of Recommendation**

Recommendation 9: NRC management should enhance its fluctuation analysis control by requiring the explanations documented are supported by underlying business events, therefore connecting changes in the agency's accounting records to its business environment and operations.

Agency Response Dated  
September 2, 2022: OCFO has worked with the appropriate NRC offices to better determine the causes of account fluctuations. The updated fluctuation language includes more detail on the causes of the fluctuations and was included in the quarter 3 FY 2022 financial statements that were submitted to OMB.

OIG Analysis: The OIG reviewed the Quarter 3 FY 2022 financial statements and verified the enhanced fluctuation language documented to explain account fluctuations. This recommendation is now closed.

**Status:** Closed.