

Office of the Inspector General's Assessment of
the U.S. Nuclear Regulatory Commission's
Decommissioning Trust Fund Oversight
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Submitted by:

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Highlights

Why Crowe Did This Assessment

The U.S. Nuclear Regulatory Commission (NRC), Office of the Inspector General (OIG) contracted with Crowe LLP to assess the NRC's oversight process related to the decommissioning, as well as its processes related to the potential restart, of certain nuclear reactors. At the beginning of 2025, the NRC had oversight responsibilities for 94 operating power reactor sites and 23 reactors undergoing decommissioning. Further, several nuclear reactors are planning to restart operations, including Palisades, Duane Arnold, and the Crane Clean Energy Center.

In 2023 and 2024, the NRC identified four violations where decommissioning trust funds (DTFs) had been used on activities unrelated to decommissioning. All four violations were identified by NRC inspectors who identified expenditures for non-decommissioning activities while conducting their routine inspection procedures. Based partly on these violations, the OIG requested Crowe LLP to conduct this assessment.

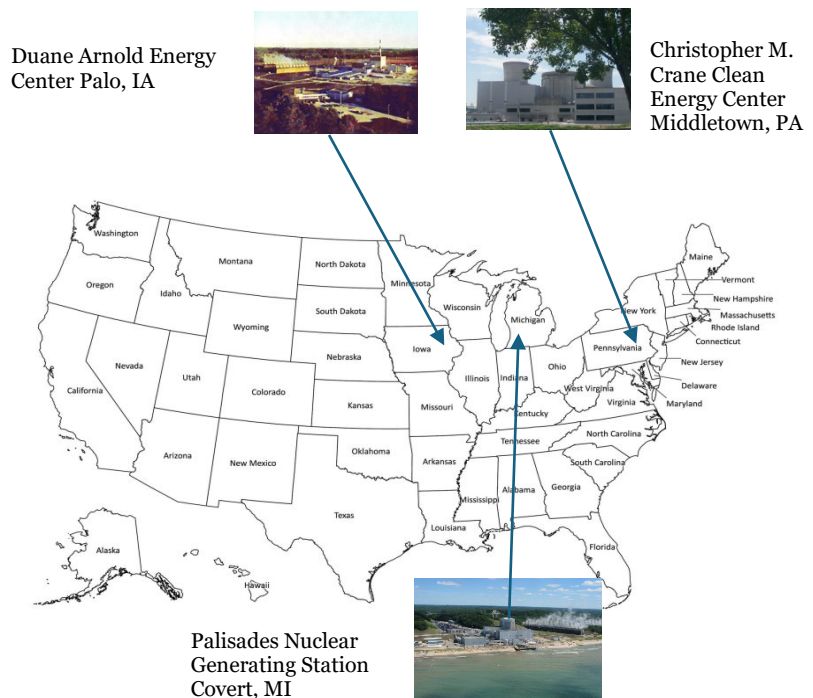
The scope of the assessment was to identify processes, analyze gaps in processes, conduct interviews, analyze data, evaluate regulatory compliance, and perform best-practice comparisons of the NRC's oversight of licensee use of the DTFs for the period January 1, 2020, to December 31, 2024. Crowe focused its review on the use of the trust funds by licensees of nuclear power reactor plants in operation, in decommissioning, or planning to restart operations.

What Crowe Found

Crowe identified areas where opportunities exist for the NRC to improve its oversight of decommissioning trust funds (DTFs). Specifically, the four areas focus on creating policies and procedures, workflows, and other support to enhance the oversight of the use of DTFs:

1. Additional Monitoring or Detailed Review on the Use of the DTFs;
2. Additional Financial Oversight Assistance when Reviewing and Monitoring the Use of DTFs;
3. Documented Policies, Procedures, and Workflows; and,
4. Master List of Sites with License Conditions.

We also identified best practices developed by the NRC for the use of DTFs when licensees are restarting nuclear reactors that were formerly in decommissioning status. Key best practices include a universal process for establishing a regulatory hold point, tracking the level of effort, and instituting a license condition for the restarting plant related to the use of its DTFs.



Source: NRC OIG

Background

Before a nuclear power plant begins operations, the licensee must establish or obtain a financial mechanism, such as a trust fund or a guarantee from its parent company, to ensure there will be sufficient money to pay for the eventual decommissioning of the facility. Every two years, each nuclear power plant licensee must report to the NRC the status of its decommissioning funding for each reactor or share of a reactor that it owns. The report must estimate the minimum amount needed for decommissioning by using the formulas found in 10 C.F.R 50.75(c).¹ Licensees may alternatively determine a site-specific funding estimate, if the amount is greater than the generic decommissioning estimate. Although there are many factors that affect reactor decommissioning costs, as of October 2022, the NRC estimated that the costs generally range from \$300 million to \$400 million.²

The NRC Financial Assessment Branch (FAB) performs an independent analysis of each of these decommissioning funding reports. The FAB conducts its review to determine whether licensees are providing reasonable assurance that funds will be available to complete radiological decommissioning of the reactor after the permanent cessation of operation.³

At the beginning of 2025, the NRC had responsibility for 23 power reactor sites that were undergoing decommissioning⁴ and 94 operating power reactor sites.⁵ As of December 2022, the balances in the DTFs for power reactor licensees in the decommissioning process totaled approximately \$11.7 billion, and the amounts accumulated in the DTFs for operating power reactors totaled approximately \$67 billion.⁶

Regulations Under Review

The NRC's decommissioning regulations found in 10 C.F.R. Part 50, Domestic Licensing of Production and Utilization Facilities, provide the main requirements for decommissioning. Specifically, we identified the following sections as setting forth the main decommissioning requirements:

- [§ 50.33](#), Contents of Applications; General Information,
- [§ 50.75](#), Reporting and Recordkeeping for Decommissioning Planning, and
- [§ 50.82\(a\)\(8\)](#), Termination of License

¹ <https://www.nrc.gov/reading-rm/doc-collections/cfr/part050/part050-0075.html> - The minimum amounts in these tables are in 1986 dollars and have not been updated since.

² <https://www.nrc.gov/reading-rm/doc-collections/fact-sheets/decommissioning.html>.

³ <https://www.nrc.gov/reading-rm/doc-collections/fact-sheets/decommissioning.html>.

⁴ <https://www.nrc.gov/info-finder/decommissioning/power-reactor/index.html>.

⁵ <https://www.nrc.gov/reactors/operating/list-power-reactor-units.html>.

⁶ <https://www.nrc.gov/docs/ML23304A230.pdf>.

Violations

Recently, the NRC identified four violations (totaling \$266,000) where DTFs had been used on activities unrelated to decommissioning:

- At Palisades, an NRC inspection report stated the licensee misused \$57,000 in decommissioning funds.⁷
- At Pilgrim, the NRC issued a notice of violation stating that the licensee improperly spent \$84,000 from the ratepayer-funded trust.⁸
- At Oyster Creek, an NRC notice of violation stated that the licensee used \$62,000 of DTF money for expenses that were not legitimate decommissioning activities.⁹
- At Indian Point, an NRC notice of violation stated that the licensee used \$63,000 of DTF money for expenses that were not legitimate decommissioning activities.¹⁰

All four violations were identified by inspectors who discovered the expenditures on non-decommissioning activities while conducting routine inspections.

⁷ <https://www.nrc.gov/docs/ML24045A147> NRC Inspection Report 05000255 / 2023004 (DRSS) Holtec Decommissioning International, LLC, Palisades Nuclear Plant.

⁸ <https://www.nrc.gov/docs/ML24043A057> Holtec Decommissioning International, LLC – Pilgrim Nuclear Power Station – NRC Inspection Report Nos. 05000293 / 2023003 and 05000293 / 2023004.

⁹ <https://www.nrc.gov/docs/ML24046A124> Holtec Decommissioning International, LLC, Oyster Creek Nuclear Generating Station – NRC Inspection Report 05000219 / 2023003.

¹⁰ <https://www.nrc.gov/docs/ML24017A236> Holtec Decommissioning International, LLC, Indian Point Energy Center Units 1, 2, and 3 – NRC Inspection Report Nos. 050003 / 2023004, 05000247 / 2023004, 05000286 / 2023004, and 07200051 / 2023004 and Notice of Violation.



The Haddam Neck (Connecticut Yankee) nuclear power plant decommissioning
Source: NRC

Assessment Standards

We conducted our assessment in accordance with the American Institute of Certified Public Accountants (AICPA) Consulting Standards. This engagement did not constitute a financial audit, performance audit, review, or attestation engagement in accordance with standards established by the AICPA and/or Government Auditing Standards. Our report is intended to assess existing practices, policies, and procedures to help identify best practices or areas for improvement. We have no obligation to perform any services beyond those described in our report. If we were to provide additional services, other matters might come to our attention that may affect our analysis and related conclusions. This engagement was not planned or conducted in contemplation of reliance on any other party. Therefore, items of interest to a third party might not be specifically addressed or matters might exist that could be assessed differently by a third party.

Methodology

We initiated this assessment by identifying applicable NRC processes and procedures related to the oversight of DTFs during fund withdrawals, inspections, and annual report reviews. We used our open-source research to draft process workflows based on our initial understanding of the NRC's policies and procedures. We compared the NRC's policies and procedures to the requirements of 10 C.F.R. sections 50.33, 50.75, and 50.82(a)(8).

Interviews with Key Oversight Groups

We identified two groups at the NRC responsible for the oversight activities related to DTFs. We held interviews with key members of each group to gain an understanding of their roles and responsibilities related to oversight of DTFs.

1. *Active and Decommissioning Project Managers (PM)* - Active and decommissioning PMs are responsible for communicating with the licensees and overseeing the licensing process. The PM serves as a liaison between the NRC and the licensee, and coordinates with FAB when the NRC is planning to send a request for additional information related to a DTF. The PM also receives notifications of DTF withdrawals from licensees, when applicable.
2. *Financial Assessment Branch (FAB)* - FAB is part of the Nuclear Material Safety and Safeguards (NMSS) Division of Rulemaking, Environmental and Financial Support (REFS). FAB conducts financial oversight of decommissioning and use of the trust funds. Consistent with 10 C.F.R. section 50.33, FAB conducts financial assurance reviews to ensure that licensees have sufficient financial resources to cover decommissioning activities.

While we did not interview NRC inspectors during our assessment, we note that they play a key role in monitoring DTFs. Inspectors contribute to the safe operation and decommissioning of nuclear facilities, including the secure handling of radioactive materials. During decommissioning, inspectors conduct onsite inspections at least annually and notify the NRC if they identify safety or other concerns.

Compliance Testing

As part of its oversight of reactors in decommissioning, the NRC compares annual Decommissioning Funding Status (DFS) reports to the site-specific cost estimate (SSCE) in the Post-Shutdown Decommissioning Activities Report (PSDAR). Licensees are required to submit a PSDAR when they cease operations and begin to withdraw from the DTF. The report must contain a SSCE which breaks down the anticipated cost schedule of decommissioning the facility. During our discussions with NRC personnel, we learned that when FAB receives a DFS report which varies significantly from the SSCE, FAB will request additional information from the licensee, review this information, and, if applicable, initiate enforcement action.

As part of our assessment, we analyzed all PSDAR, SSCE, and annual DFS reports during the assessment period to identify variances and test the NRC's compliance with the agency's follow-up procedures related to decommissioning funding. Specifically, we conducted compliance testing in the following areas:

1. We sampled 10 inspection reports from decommissioning sites since the inception of Inspection Procedure (IP) 71801 to determine whether Inspectors are utilizing the procedure.
2. We selected 10 operating sites to review the biennial reports and checked compliance with 10 C.F.R. section 50.75(d).
3. We reviewed every DFS report from all decommissioning and decommissioned sites within our defined scope period of 2020 through 2024 to verify whether they contained the information required by 10 C.F.R section 50.82(8)(v). The reports for 2025 were not yet submitted and available for review. This section states that licensees must report, among other items, the actual amount spent on decommissioning, the remaining balance of decommissioning funds, an estimate of the costs required to complete decommissioning, modifications to financial assurance, and any material changes to the licensee's trust agreement or financial assurance contract.¹¹

Data Analytics

We performed a variance analysis between the estimated and actual costs incurred for the period 2020 through 2024 for each decommissioned site, as well as for each site undergoing decommissioning.

Results of Compliance Testing and Data Analytics

Compliance Testing

In our compliance testing, we noted the following:

1. All 10 of the sampled inspection reports reflected that NRC personnel gathered information from questions outlined in IP 71801 during the decommissioning inspection. Consistent with IP 71801, each report also included a summary of the overall assessment.
2. All 10 of the sampled biennial reports for operating sites (covering the period 2021–2023) contained the required information. Furthermore, these reports were reviewed by FAB to ensure that the operating sites have enough funds in the DTF for decommissioning.
3. All the decommissioning reports contained the information consistent with the regulatory requirements at 10 C.F.R. section 50.82(8)(v).

Overall, we concluded that the NRC prepared reports consistent with the regulations in 10 C.F.R Part 50 and the guidance in IP 71801.

Data Analytics

Between 2020 and 2024, licensees submitted 70 DFS reports. For 8 of these reports, the licensee reported actual costs but did not provide estimated costs for the current or upcoming years. Therefore, we were unable to perform a variance analysis. The results of our analysis of the remaining 62 reports are as follows:

- For 13 of 62 DFS reports (21%), the actual decommissioning costs reported were

¹¹ <https://www.nrc.gov/reading-rm/doc-collections/cfr/part050/part050-0082.html>.

below the estimated costs.

- For 38 of 62 reports (61%), the actual costs reported were more than the estimated costs, and the licensee provided a reasonable explanation for the variance, such as project timing and optimization or increased amount of maintenance.
- For 11 of 62 reports (18%), the actual costs reported were more than the estimated costs, but the licensee associated with the sites provided no explanation for the variance.

For the 11 reports that had no variance explanation, we interviewed FAB about the process to investigate the variances. FAB noted that Regulatory Guide 1.185 defines a “significant increase” in funding usage as an increase of 25% or greater, and FAB typically uses that threshold to determine whether to perform an investigation.¹² For the 11 reports lacking an explanation for the variance, FAB stated that 7 reports (64%) identified actual costs that were 25% or greater than the cost estimates.

FAB explained that the process for investigating significant increases is to either look for a revised PSDAR that was submitted by the licensee in the prior year or inform the designated site decommissioning inspector of the unexplained variance. Then, the inspector sends a Request for Additional Information (RAI) to the licensee. The licensee then provides additional context for the variance to FAB, which reviews the explanation and determines whether additional information is needed beyond what has been provided in response to the RAI. FAB noted that the information received in response to the RAI generally provides enough information for FAB to understand and accept the variance and conclude their analysis. Once the analysis is concluded, the decommissioning licensee receives notification that the DFS Report has been accepted.

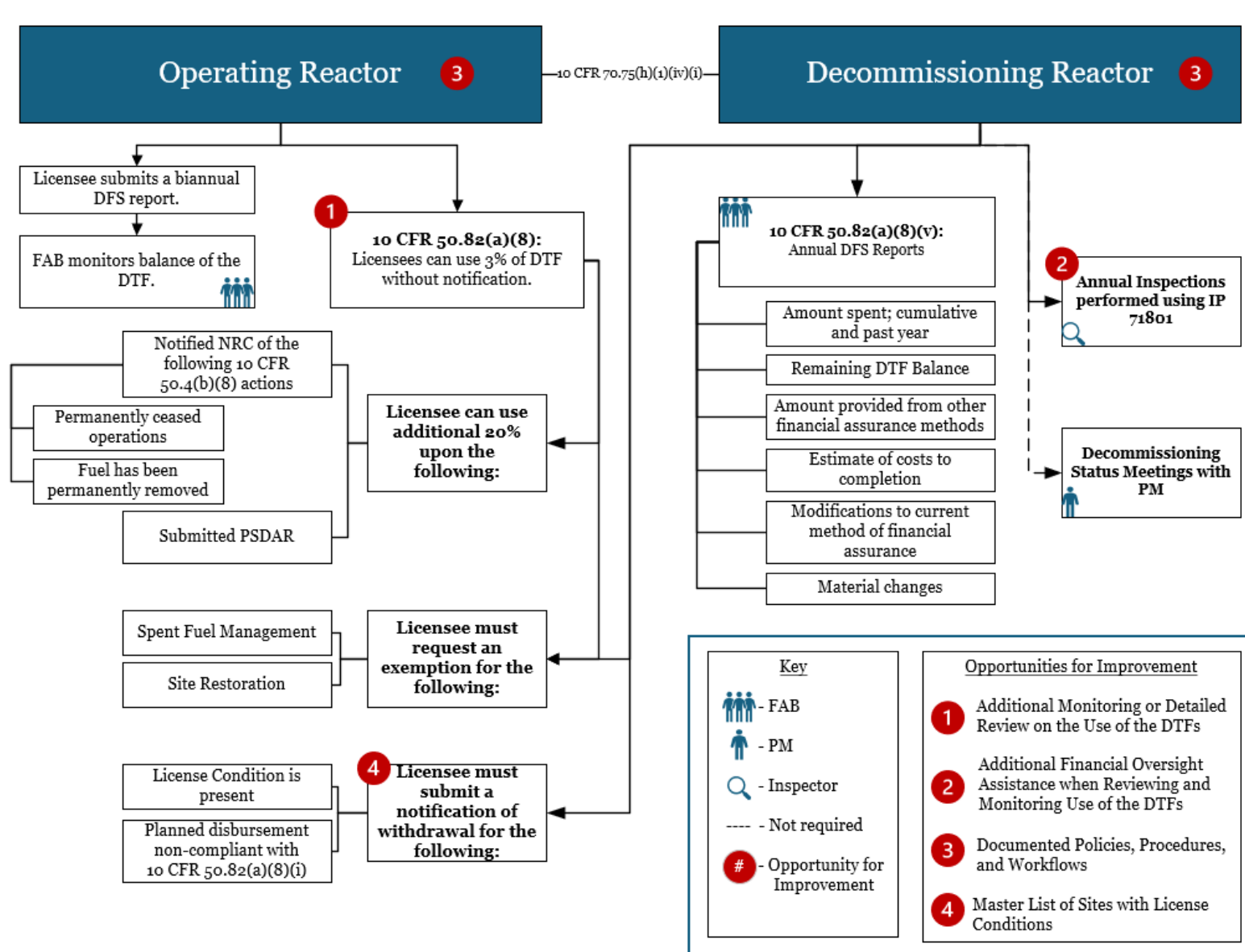
Overall, we concluded that the FAB’s review process provides sufficient oversight to monitor an NRC licensee’s compliance with the requirements in 10 C.F.R. section 50.82(a)(8).

Gap Identification

Based on regulatory requirements, interviews with NRC staff, and testing we performed, our team identified process gaps and areas of improvement in the key process areas for the oversight of DTFs, which are outlined in detail in the following process flow.

¹² <https://www.nrc.gov/docs/ML1314/ML13140A038.pdf>.

Figure 1: Process Workflow



Opportunities for Improvement and Best Practices

Based on our assessment, we noted four areas where the NRC could improve its oversight of DTFs. These areas primarily relate to developing policies and procedures, workflows, and other support that will allow for increased oversight in the use of DTFs. The areas for improvement are described in detail below.

1. Additional Monitoring or Detailed Review on the Use of the DTFs

According to 10 C.F.R. section 50.82(a)(8)(ii), licensees can use up to 3% of the DTF but are required to submit a PSDAR to the NRC in order to use an additional 20% of the funds from the DTF prior to shifting into decommissioning. However, we noted that FAB and the active PMs perform limited monitoring of DTF usage—for example, through review of the biennial report or regular discussions with the licensees—when plants are in operation. Additionally, in the biennial reports we reviewed, we could not identify information or detailed descriptions of the specific use of the funds. The reports only identify the current amount of funds available in the trust at year-end and the amount that was withdrawn during the year. Furthermore, we did not identify documented NRC reviews of whether the withdrawn funds were used for approved decommissioning purposes. During their review of biennial reports, FAB's primary concern is to verify that the DTF has enough funds to safely decommission, and FAB is not conducting detailed reviews of how the funds were spent during the year.

While FAB's role under NMSS is to verify that DTFs have enough funds to ensure safe decommissioning, the Decommissioning Inspector's role under DRSS is to conduct annual onsite inspections to confirm licensees are performing decommissioning activities safely. The NRC issued IP 71801 to enhance oversight of the DTFs by requiring inspectors to ask questions related to the site's DTF and its usage during their annual site inspection.

In situations where some financial inconsistency or misuse has been identified, the spot-check program mentioned in NMSS REFS 70-15-00 is an opportunity to provide additional oversight of the DTF and validate compliance with requirements. The purpose of spot-checks is to improve efficiency, effectiveness, consistency, and timeliness in confirming that licensees' decommissioning funding status reports do not contain inadvertent mistakes or, in the worst case, false information.¹³ However, during our interviews with FAB, we noted that the spot-checks are rarely used.

The agency would benefit from adding monitoring requirements for the withdrawal of DTF funds under 3% for operating plants and by conducting detailed reviews of the use of the DTFs during both operations and decommissioning. Additionally, the agency should develop formal, detailed financial analysis procedures, such as adding more detailed review procedures to IP 71801 and expanding the spot-check program already established by the NRC. This would allow for more transparency in how the funds are spent and may lead to reduction in the potential misuse or waste of DTF funds by licensees.

¹³ <https://www.nrc.gov/docs/ML23129A781>

2. Additional Financial Oversight Assistance when Reviewing and Monitoring the Use of DTFs

During their annual inspections, Decommissioning Inspectors ask questions about the DTF that are outlined in IP 71801; however, they do not have any financial background or receive financial training. The lack of financial training may cause them to miss potential instances of fraud, waste or abuse. During interviews, FAB members explained that certain inspectors reached out to FAB prior to their annual inspections to gain background about the current financial status of the licensees and ask questions. FAB also may be invited by an inspector to participate in an annual inspection; however, there is no requirement to invite FAB to the inspection or communicate with FAB beforehand.

The agency would benefit from more formalized and consistent communication between FAB and the inspector so the inspector gains an understanding of the financial status of the licensee and the DTF before the inspection. Additionally, the agency would benefit from developing more formalized, detailed financial analysis procedures that would provide better transparency of the use of DTFs.

Finally, even though Decommissioning Inspectors are neither auditors nor financially trained to identify potential misuses of DTFs, they were able to identify four instances of misuse of DTFs in recent years. If the NRC continues relying on these inspectors to identify potential misuses of DTFs, the inspectors may benefit from some type of targeted financial training, which would better position them to identify misuses of funds.

3. Documented Policies, Procedures, and Workflows

During our assessment, we determined that the NRC lacks formal policies and procedures or roles and responsibilities related to:

a. The Analysis of Decommissioning Fund Status Reports

For operating plants, FAB reviews the biennial DFS reports specifying the balances of the DTFs. For decommissioning plants, FAB reviews the annual DFS reports, which state the amount spent on decommissioning cumulatively and over the previous calendar year, the remaining balance of the fund, an estimate of the costs to complete decommissioning, and any modifications to the method of providing financial assurance. FAB will work with the PM to request additional information when there are discrepancies between estimated costs and actual expenditures. Through our discussions with FAB, we determined that although NRC personnel are aware of their roles and responsibilities and are taking the actions necessary to verify the DFS reports provide complete information, the agency lacks documented policies prescribing the required actions in this area.

b. Exemption Request Process and Review

Under 10 C.F.R. section 50.12, licensees may submit exemption requests to use DTFs for purposes other than radiological decommissioning. In particular, FAB receives requests from licensees to use DTFs for spent fuel management or site restoration. If the exemption is granted, FAB documents the exemption in a master list and in licensee annual financial review files. FAB confirmed that they

have never received exemption requests for DTF uses other than spent fuel management and site restoration. The exemption request process and subsequent review and approval are not clearly defined in policies or procedures.

c. Review of Withdrawal Notifications

NRC licensees generally are not required to notify the NRC in advance when they seek to withdraw trust funds for decommissioning purposes.¹⁴ Two licensees, however, are required by the terms of their NRC licenses to provide a withdrawal notification if they want to withdraw funds from the DTF.¹⁵ These notifications do not require a response from the NRC, and if the NRC does not have any objections to the withdrawal, the NRC staff does not have to respond to the request.

We reviewed a withdrawal notification and noted that it does not contain a level of detail to understand the purpose for the withdrawal, other than a general reference to radiological decommissioning. We also found the NRC lacks documentation of its withdrawal notification review and approval process. While withdrawals are rarely denied, FAB may request additional time or information to support their review, and documentation would help identify the progress and results of FAB's review.

Additionally, during our assessment NRC personnel explained that, by using the Reactor Program System (RPS), PMs can assign FAB or other required staff to a project to facilitate their completion of project-related tasks. While the RPS documents the number of hours spent on specific tasks, it does not have a workflow review capability. FAB also utilizes a SharePoint site for their analysis sheets, where they document when they receive a DFS Report, as well as when they complete their initial and secondary reviews.

While NRC personnel utilize the RPS and SharePoint to support DTF-related tasks, we did not identify documented or clear workflows that display the involvement of various personnel in the various stages of DTF oversight. In the interviews we conducted, NRC personnel stated that they understood their responsibilities in the process, and they also stated that the level of effort needed to document these policies would outweigh the return. However, documenting roles, responsibilities, and workflows is crucial for the overall success of the DTF oversight program, helping ensure consistency, efficiency, and accountability in NRC actions. Clear documentation also provides knowledge preservation and continuity, as well as enhanced resources for training and onboarding staff. Thus, the agency should carefully consider whether the DTF oversight program

¹⁴ See 10 C.F.R. § 50.75(h)(1)(iv) (requiring advance notification of withdrawals from a DTF, except for withdrawals being made under section 50.82(a)(8) or for payment or ordinary administrative costs and administrative expenses). See also 10 C.F.R. § 50.82(a)(8)(i) (stating that trust funds may be used by licensees if the withdrawals are for expenses for legitimate decommissioning activities, the expenditures would not reduce the value of the decommissioning trust below an amount necessary to place and maintain the reactor in a safe storage condition, and the withdrawals would not inhibit the ability of the licensee to complete funding of any shortfalls in the decommissioning trust).

¹⁵ Due to the particular circumstances involved with these licensing actions, the NRC added notification requirements to help the agency ensure that the licensees maintain sufficient funds to complete decommissioning.

would benefit from documented policies, procedures, and workflows.

4. Master List of Sites with License Conditions

Licensees may be required by license condition to notify the NRC of withdrawals from their DTFs. During the interviews we conducted, NRC personnel stated that the agency does not maintain a master list of sites with notification conditions. They stated that they were only aware of one site that contained such a license condition, and as a result, they did not think that it was necessary to document and maintain a master list.

However, during our assessment, we noted that another site also contained such a license condition. As a result, the agency would benefit from creating a complete list of licenses with DTF-related notification conditions that require oversight by NRC personnel.

Restarting Decommissioned Nuclear Reactors

In recent years the United States has seen a renewal of interest in nuclear power as a means of increasing domestic energy production. This renewed interest is reflected in recent efforts by NRC-regulated entities to restart shut-down nuclear power plants. These restarts are being driven by factors such as increased electricity demand, particularly from data centers and AI (artificial intelligence), and the need for cleaner energy sources.

The Palisades Nuclear Plant in Michigan is scheduled to be the first U.S. commercial nuclear reactor to restart after permanently shutting down. The potential restart of Palisades has raised questions regarding the use of its DTF for non-decommissioning purposes.

Crowe met with the NRC project manager working on the Palisades restart, who shared procedures they developed to help ensure restart activities are not charged to the DTF. Notably, the project manager stated that they created a separate docket number for restart activities. While the plant was in decommissioning but restarting operations was under consideration, the NRC staff's activities related to restart were tracked using the docket for restart activities, and its activities related to decommissioning were tracked using the decommissioning docket. When the plant switched from decommissioning, the restart docket became the primary docket used to track hours, time, and expenses, and the decommissioning docket was no longer used.

The NRC determined that, following the decision to pursue restart, the licensee continued to withdraw funds from the Palisades DTF. The licensee told the NRC that these withdrawals were to reimburse themselves for work performed during decommissioning, and the licensee provided the NRC details, including the time and amount, of these expenses.

In our assessment, we did not identify NRC regulatory requirements or guidance stating that licensees should provide details on withdrawals from the DTF after a site has ceased decommissioning and moved into a restart phase. Because there are two other NRC-licensed power plants in decommissioning that are planning to resume restart operations—the Crane Clean Energy Center (previously known as Three Mile Island Unit 1) and the Duane Arnold Energy Center—the Crowe team determined that the NRC would benefit from establishing formal policies and procedures, using best practices

from the Palisades process that have been documented by the NRC's financial team. In addition, the NRC could benefit from establishing requirements for licensees in the restart process to notify the NRC when any withdrawals are made from the DTF. These notifications would help licensees identify any instances where DTF funds might be used for restart activities, and they would allow for enhanced NRC oversight regarding the use of DTFs. The notifications would also enable the NRC to better respond to questions from the public, Congress, and other sources regarding the use of DTFs. On September 28, 2023, Holtec Palisades, LLC, the licensee for Palisades Nuclear Plant, submitted a letter to the NRC requesting reauthorization of power operations. Similarly, on September 20, 2024, Constellation Energy Corporation, the licensee for the Three Mile Island Nuclear Station, expressed interest in returning to an operational status and changing the licensed name to the Crane Clean Energy Center. In January 2025, NextEra Energy Duane Arnold, LLC, the licensee for the Duane Arnold Energy Center, expressed interest in returning the plant to operational status and resuming commercial operation. In preparation for required physical security inspections, the NRC revised and issued inspection procedures with an effective date of January 1, 2025, to evaluate and assess the licensees' operational readiness.

Conclusion

We determined that the NRC has demonstrated adequate oversight of licensee compliance with NRC requirements pertaining to DTFs. At the same time, the NRC could take steps to enhance the efficiency, effectiveness, and transparency of its DTF oversight program. Among the steps the agency might take in this area are documenting policies, procedures and best practices; improving coordination between various agency components responsible for the oversight process; and, providing responsible staff with training on financial oversight.

Appendix A

Acronym	Term
ADAMS	Agencywide Documents Access and Management System
C.F.R.	Code of Federal Regulations
DFS	Decommissioning Funding Status
DRSS	Division of Radiological Safety and Security
DTF	Decommissioning Trust Fund
FAB	Financial Assessment Branch
IP	Inspection Procedure
NMSS	Office of Nuclear Material Safety and Safeguards
NRC	U.S. Nuclear Regulatory Commission
OIG	Office of the Inspector General
PM	Project Manager
PSDAR	Post-Shutdown Decommissioning Activities Report
RAI	Request for Additional Information
RDFAWG	Reactor Decommissioning Financial Assurance Working Group
REFS	Division of Rulemaking, Environmental, and Financial Support
RPS	Reactor Program System
SSCE	Site-Specific Cost Estimate

NOTICE TO NON-GOVERNMENTAL ORGANIZATIONS AND BUSINESS ENTITIES SPECIFICALLY MENTIONED IN THIS REPORT

Section 5274 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, amended the Inspector General Act of 1978 to require OIGs to notify certain entities of OIG reports. In particular, section 5274 requires that, if an OIG specifically identifies any non-governmental organization (NGO) or business entity (BE) in an audit or other non-investigative report, the OIG must notify the NGO or BE that it has 30 days from the date of the report's publication to review the report and, if it chooses, submit a written response that clarifies or provides additional context for each instance within the report in which the NGO or BE is specifically identified.

If you are an NGO or BE that has been specifically identified in this report and you believe you have not been otherwise notified of the report's availability, please be aware that under section 5274 such an NGO or BE may provide a written response to this report no later than 30 days from the report's publication date. Any response you provide will be appended to the published report as it appears on our public website, assuming your response is within the scope of section 5274. Please note, however, that the OIG may decline to append to the report any response, or portion of a response, that goes beyond the scope of the response provided for by section 5274. Additionally, the OIG will review each response to determine whether it should be redacted in accordance with applicable laws, rules, and policies before we post the response to our public website.

Please send any response via email using this [link](#). Questions regarding the opportunity to respond should also be directed to this same address.