



Office of Inspector General

**OFFICE OF CYBER
ASSESSMENTS AND DATA
ANALYTICS**

MANAGEMENT LETTER

**THE DEPARTMENT OF ENERGY'S FISCAL YEAR
2023 CONSOLIDATED FINANCIAL STATEMENTS**

**DOE-OIG-24-10
JANUARY 2024**



Department of Energy
Washington, DC 20585

January 16, 2024

MEMORANDUM FOR THE DEPUTY CHIEF FINANCIAL OFFICER

Kshemendra Paul

FROM: Kshemendra Paul
Assistant Inspector General
for Cyber Assessments and Data Analytics
Office of Inspector General

SUBJECT: INFORMATION: Management Letter on The Department of Energy's
Fiscal Year 2023 Consolidated Financial Statements

Pursuant to requirements established by the Government Management Reform Act of 1994, the Office of Inspector General engaged the independent public accounting firm of KPMG LLP to perform the audit of *The Department of Energy's Fiscal Year 2023 Consolidated Financial Statements*. During the audit, KPMG LLP considered the Department's internal controls over financial reporting and tested for compliance with certain provisions of laws, regulations, contracts, and grant agreements that could have a direct and material effect on the consolidated financial statements.

During the audit, KPMG LLP identified deficiencies in internal control that are included in the attached management letter. The attached letter contains six new findings and a total of seven recommendations that were issued during the audit of *The Department of Energy's Fiscal Year 2023 Consolidated Financial Statements*. Management fully concurred with each of the recommendations included in the management letter and had taken or planned to take corrective actions. Management's responses are included with each finding. The audit did not identify any deficiencies in internal control over financial reporting that are considered material weaknesses.

I would like to thank all participating Department elements for their courtesy and cooperation during the review.

Attachment

cc: Deputy Secretary
Chief of Staff
Under Secretary for Infrastructure, S3
Under Secretary for Science and Innovation, S4
Under Secretary for Nuclear Security and Administrator of the National Nuclear
Security Administration, S5
Senior Advisor, Office of Environmental Management, EM-1

Audit Report: DOE-OIG-24-10

INDEPENDENT AUDITOR'S REPORT



KPMG LLP
Suite 12000
1801 K Street, NW
Washington, DC 20006

January 4, 2024

Ms. Teri L. Donaldson
Inspector General
U.S. Department of Energy
1000 Independence Ave, S.W.
Washington, D.C. 20585

Dear Ms. Donaldson:

In planning and performing our audit of the consolidated financial statements of the United States Department of Energy (i.e., the Department or DOE) as of and for the year ended September 30, 2023, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and in accordance with Office of Management and Budget Bulletin No. 24-01, *Audit Requirements for Federal Financial Statements*, we considered the Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and/or significant deficiencies and therefore, material weaknesses and/or significant deficiencies may exist that were not identified. In accordance with *Government Auditing Standards*, we issued our report dated November 15, 2023, on our consideration of the Department's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. During our audit, we identified the following deficiencies in internal control that are included in Exhibit A. The Office of Inspector General will issue a separate management letter addressing information technology control deficiencies.

The Department's responses to the findings identified in our audit are included in Exhibit A. The Department's responses were not subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on the responses.

This purpose of this letter is solely to describe the deficiencies in internal control identified during our audit. Accordingly, this letter is not suitable for any other purpose.

Very truly yours,

KPMG LLP

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Index to Exhibits

OPEN FINDINGS – INTERNAL CONTROLS AND OTHER OPERATIONAL MATTERS

(with parenthetical references to findings and recommendations issued during the engagement)

OPEN FINDINGS RELATED TO FISCAL YEAR 2023 NOTICES OF FINDINGS AND RECOMMENDATIONS (NFR)

			Exhibit A
Process Area	NFR Number	NFR Description	Page
Environmental Liabilities - Environmental Management	23-RL-EM-01	Review Controls Over Baseline Changes	A-1
	23-SRS-EM-01	Ineffective Controls Over the Review and Approval of Risk Registers	A-2
	23-PPPO-EM-01	Ineffective Controls over the Review and Approval of Risk Registers	A-3
Human Resources - Contractor Pensions	23-LBNL-P-01	Census Data Member Status	A-4
Revenue	23-HQ-REV-01	Ineffective Monitoring of Unfilled Customer Orders Stale Balances	A-5
Procurement	23-PPPO-PR-01	Ineffective Monitoring of Undelivered Orders Stale Balances	A-6

STATUS OF PRIOR YEAR FINDINGS **Exhibit B**

ACRONYMS **Exhibit C**

EXHIBIT A

MANAGEMENT LETTER

OPEN FINDINGS RELATED TO FISCAL YEAR 2023 NOTICES OF FINDINGS AND RECOMMENDATIONS (NFR)**Environmental Liabilities – Environmental Management****BACKGROUND:**

The Department's Office of Environmental Management is responsible for developing cost estimates for environmental cleanup and reviewing all calculations of the environmental liability to ensure that the liability is as accurate and complete as reasonably possible. The cost estimates are the estimate of the work required to perform cleanup activities as of September 30 of the current fiscal year (FY) and are recorded in the Department's consolidated financial statements. The cost estimates are updated as needed due to changes in technological improvements/ challenges, regulatory requirements, or other circumstances.

23-RL-EM-01 – Review Controls Over Baseline Changes

Our test work identified that controls over the review and recording of baseline changes at the Richland Operations Office did not operate as designed. Specifically, the Richland Operations Office recorded adjustments to baseline change requests but did not appropriately record these changes in the Integrated Planning, Accountability, and Budgeting System for four projects: RL-0013C - Solid Waste Stabilization and Disposition; RL-0041 - Nuclear Facility D&D River Corridor Closure Project; RL-0042 - Fast Flux Test Facility – Closure Project; and RL-0100 - Community and Regulatory Support.

The weakness occurred because review controls in place did not identify that changes made to the Richland Operations Office baselines were not appropriately captured within the Richland Hanford costing application (COBRA). As a result, these baseline changes were not appropriately recorded in Integrated Planning, Accountability, and Budgeting System and the financial statements.

As a result of the condition noted, the Hanford environmental liability was understated by \$727,629,504. Management posted an adjusting entry to correct the environmental liability balance because of our test work. Without effective review controls in place over baseline changes, there is a risk that an error could occur that results in a material misstatement not being detected.

RECOMMENDATION:

We recommend that the Manager, Richland Operations Office, direct the Deputy Manager, Richland Operations Office to:

1. Enhance and implement review controls to ensure calculations are properly performed, data is appropriately captured, and errors are appropriately considered so that changes to the baseline are appropriately recorded.

MANAGEMENT RESPONSE:

Management concurs. The Richland Operations Office will enhance the controls associated with the MII estimating system data transfer to the Cobra costing application to ensure calculations, errors, and data are appropriately performed, considered, and captured. Process improvements and validation check points are in the process of being implemented. These corrective actions are planned to be completed by May 30, 2024.

23-SRS-EM-01 – Ineffective Controls Over the Review and Approval of Risk Registers

The Savannah River Site (SRS) was constructed in the early 1950s to produce materials such as plutonium and tritium used for nuclear weapons production. These activities resulted in chemical and radioactive wastes which are by-products of the nuclear material production processes. The wastes are treated, stored and, in some cases, disposed of at SRS. The Environmental Management Cleanup Mission is composed of capital asset projects and operations programs. The project specific execution plans, Integrated Project/Program Team Charters, supplemented by the project and program Risk and Opportunity Assessment Reports, fulfill documentation required by Department Order 413.38. Further, the Federal Risk Management Plan (FRMP) is used to document Environmental Management Cleanup Program risks and represents the SRS's tailored approach to meet these requirements. FRMP is SRS's culmination and calculation of all program risks that impact the ability to complete the missions currently at SRS.

The ILCE Risk Manager (Integrated Lifecycle Estimates) consistently reviews and updates all risks and opportunities and updates new risks each year. Data from risk sheets is inserted into the model sheets of the Crystal-Ball Monte Carlo analysis which runs each risk sheet and records the cost and schedule values. The results of each model sheet are saved as appendices to the FRMP. Due to the nature of the Monte Carlo simulation which computes a variety of outcomes using computational algorithms for several variables for each risk, no one iteration of this output is likely to be the same. The FRMP supports the ILCE with the identification and quantification of all risks associated with the execution of the ILCE to support the overall Environmental Management mission.

Our test work identified that current risk register procedures used in preparation for the Monte Carlo simulations were at a high risk for administrative errors to occur. This led to the identification of one instance in which incorrect information was input within the specific risks in the risk register. Specifically, for PBC (project baseline cost) 14C, Risk ID 403, the risk form showed the near-term residual cost impact to be \$0 (Best), \$0 (Most Likely), and \$0 (Worst). For out-year residual costs impacts, the risk form showed the impact to be \$5 million (Best), \$10 million (Most Likely), and \$20 million (Worst). However, the risk register under Appendix C showed different near-term and out-year residual cost impacts. Within Appendix C, the risk register showed the near-term residual cost impact to be \$300,000 (Best), \$600,000 (Most Likely), and \$1.2 million (Worst). Similarly, the out-year residual cost impact was shown as \$300,000 (Best), \$600,000 (Most Likely), and \$900,000 (Worst). SRS indicated that the risk form reflected the correct amounts, but the ILCE Risk Analyst made a clerical error while entering the risk into the Appendix C.

The weakness identified occurred because controls over the review and approval of the risk registers did not operate at a sufficient level of precision. Specifically, risks were not properly reviewed and approved to be accurately stated and appropriately factored into the Monte Carlo simulation during the contingency calculation and FRMP compilation. As a result of the condition noted, the Risk ID 403 data error caused the Monte Carlo near-term costs output to be overstated by \$632,000 and out-year costs to be understated by \$7 million.

RECOMMENDATION:

We recommend that the Manager, Savannah River Operations Office, direct the ILCE Risk Manager, SRS to:

2. Refine and implement risk register procedures used in the Monte Carlo simulations to reduce the risk of administrative errors.

MANAGEMENT RESPONSE:

Management concurs. The Risk Engineer is updating the procedures for the Risk Register to refine process to reduce administrative errors. The procedures will be reviewed by the Program Manager, Finance Team Lead and CFO Management to be implemented in FY 2024.

Estimated Completion Date: January 15, 2024.

23-PPPO-EM-01 – Ineffective Controls Over the Review and Approval of Risk Registers

The Department operated sites at Paducah, Kentucky, and Portsmouth, Ohio, that enriched uranium for use in nuclear weapons research and production, as well as for use in commercial nuclear power generation. The Portsmouth/Paducah Project Office (PPPO), located in Lexington, Kentucky, provides oversight for the two sites and records the related environmental liabilities balances, including the provisions for contingency, for inclusion in the Department's consolidated financial statements.

Our test work identified that controls over the review and approval of the analysis of risks in the risk register did not operate effectively. Specifically, the following three exceptions were identified during substantive test work over the risk registers at PPPO:

- Paducah Risk 20576: PPPO explained that the values of the most likely residual cost impact are determined by subject matter expert judgement, and the amount was recorded in the risk register incorrectly and not identified.
- Portsmouth Risk 0656-B: PPPO was unable to provide sufficient support for the best and most likely residual cost impacts.
- Portsmouth Risk DC1-027-RL: PPPO stated that an error was identified in the impact calculation because of the audit request. PPPO stated that the percentage increases to escalation were applied incorrectly, resulting in inaccurate most likely and worst-case residual cost impacts. As this risk is closed, it has no financial statement impact in the current FY.

PPPO also submitted interim Federal Site Lifecycle Estimates (FSLEs) and accompanying change requests for the Paducah and Portsmouth sites, including the Depleted Uranium Hexafluoride-6 (DUF6) operations, for review in the fourth quarter. At the start of these ongoing Environmental Management FSLE reviews in September, a need to reassess Paducah risks was identified due to the control not operating effectively at a level of precision to properly identify and assess risks prior to being factored into the Monte Carlo simulation. This assessment resulted in significant revision to the Paducah FSLE and a corresponding change request at the end of October. However, no adjustment was made to Environmental Management's environmental liability for PPPO FSLEs. Given the available information, the FSLE risk revision could have been appropriately reviewed and approved as part of the FSLE simulation prior to the fourth quarter to allow for sufficient levels of review by Environmental Management.

The weakness identified occurred because the risk register review controls were not operating effectively to the appropriate level of precision to incorporate the proper risks used to run the Monte Carlo and ultimately factored into the environmental liability estimate. Proper thresholds for review were designed and operating effectively within the control environment. However, the timing of the completion of the reviews and FLSE simulation did not allow for proper levels of review to be completed timely for overall submission and recording of the adjustment within the financial statements.

Without effective controls, PPPO was able to process overly conservative FSLE adjustments using change requests that did not accurately reflect the schedule and cost impact of the risks factored in the Monte Carlo simulation. While the FSLE adjustment was not made, this adjustment was probable and reasonably estimable given the best supporting documentation available. As a result, a change to the environmental liability at PPPO should have been booked in FY 2023. The lack of an adjustment resulted in a potential understatement of the liability of up to \$541,032,000.

RECOMMENDATIONS:

We recommend that the Manager, PPPO, direct the Deputy Manager, PPPO to:

3. Refine and implement the policies and procedures of the control governing manual review of risk register data prior to submission of the change requests to allow for more precise and reasonable estimates of the environmental liability at PPPO.
4. Refine and implement the policies and procedures of the risk register review control to properly review, identify, and discuss inaccurate information and inputs to specific risks as part of risk register updates.

MANAGEMENT RESPONSE:

PPPO concurs with the FY 2023 Financial Statement Audit Finding and Recommendations, particularly as it relates to the importance of reviewing and having controls to establish risk assessment in our project schedule and cost estimates. PPPO will perform an evaluation of the risks associated with all of the cleanup activities at PPPO sites including deactivation, demolition, environmental remediation, as well as operation of the DUF6 plants at Paducah and Portsmouth and, in particular, assess, correct, and add any further controls necessary to improve the review process and accuracy.

Human Resources - Contractor Pensions**BACKGROUND:**

The Department is a Federal agency with the largest civilian contractor workforce in the Federal Government. The Department enters into large contracts with civilian commercial entities and universities to operate laboratories and other Department facilities. Most of these contractors sponsor defined benefit pension and post-retirement benefits other than pension (PRB) plans. The Department approves these contractors' pension and PRB plans and is ultimately responsible for the allowable costs of funding these plans. As the Department is contractually obligated for reimbursing the allowable costs of the contractor contributions to the defined benefit pension and PRB plans, the Department's financial statements reflect the assets, liabilities, and related costs relating to these plans. The contractors invest in a variety of securities and financial instruments to fund these plans.

23-LBNL-P-01 – Census Data Member Status

Lawrence Berkeley National Laboratory (LBNL) employees are University of California employees, eligible to be a part of the University of California Retirement Plan (UCRP). LBNL relies on the University of California Office of the President to manage the UCRP. While the University of California Office of the President manages the day-to-day operations of the UCRP, LBNL is responsible for providing and understanding all key inputs to the UCRP for use in the actuary's estimate. In 2019, UCRP implemented Redwood, a new comprehensive pension administration system that integrates the three main pension administration functions - recordkeeping for active and inactive UCRP members; Benefit Calculations; and pension payroll and other post-retirement benefit management.

During our test work over the PRB census data at LBNL, we identified that an inactive member was incorrectly classified as an active member in the census data used in the actuarial valuation. LBNL did not identify the error in the census data during their review, thus LBNL did not ensure that correct member statuses were used by the actuary in calculating the pension actuarial liability. As a result of this error, LBNL and the University of California Office of the President further examined their census data and determined that no additional members were incorrectly classified as active members.

The weakness identified occurred because internal controls implemented to identify discrepancies in the status of PRB plan members included in the census data furnished to the actuary did not operate at the correct level of precision necessary to identify and correct the misclassification in a timely manner. Specifically, there was an internal control governing the manual review of census data prior to submission to the actuary. However, the control operators did not identify and correct the discrepancy prior to

providing the data to the actuary. This was due to a fix implemented in Redwood that erroneously flipped the account status of the participant from inactive to active before the census data was sent to the actuary.

Without effective review controls in place, LBNL has not addressed the risk that the actuarial estimate of the PRB projected benefit obligation could be misstated due to members being incorrectly classified in the actuarial valuation report. As a result of the error identified, the PRB benefit obligation was overstated by approximately \$90,000 for the one member incorrectly classified as active.

RECOMMENDATION:

We recommend that the Manager, Berkeley Site Office, direct LBNL to:

5. Refine the policies and procedures of the control governing manual review of census data prior to submission to allow for a narrower degree of precision required to detect and correct errors or discrepancies between LBNL and Redwood in a timely manner.

MANAGEMENT RESPONSE:

Concur. The Berkeley Site Office Manager will direct LBNL to refine the policies and procedures of the control governing manual review of census data prior to submission to allow for a narrower degree of precision required to detect and correct errors or discrepancies between LBNL and Redwood in a timely manner. Action to be completed by July 30, 2024.

Revenue

BACKGROUND:

Department offices and laboratories provide services to other Federal and public entities by performing reimbursable work or "Work for Others" (WFO). These WFO agreements are entered into with other Federal agencies, other entities within the Department, and non-Federal entities, much like a contract. Agreements between Federal agencies are often authorized in the form of an Economy Act Order or, for the Department, the Atomic Energy Act of 1954. When a WFO agreement is created with a Federal sponsor, the Department records a budgetary accounting entry in the financial management system, Standard Accounting and Reporting System, to U.S. Standard General Ledger 42210000, Unfilled Customer Orders Without Advance, which represents funding on the contract that has been obligated but not yet costed (goods or services not yet delivered or performed by the Department). The budgetary entry is recorded based on the agreement being anticipated to be fulfilled. As work is performed to satisfy the reimbursable agreement, the costs are tracked so they can be appropriately billed to the customer. Entries are recorded to 4221000 and the corresponding reimbursements earned to record revenue from services. According to Department policies and procedures, obligations which have not had costing activity within the previous 12 months are stale balances.

23-HQ-REV-01 – Ineffective Monitoring of Unfilled Customer Orders Stale Balances

Our test work identified that management's control designed to review validity of unfilled customer orders (UCOs) does not address the related financial reporting risks stale UCOs may present as of the year-end financial reporting date. Specifically, during our test work over UCOs, we identified that one of three samples had an uncosted balance of \$254,578 and had no active work conducted during the FY. This UCO should have been de-obligated as of September 30, 2023.

The weakness identified occurred because management did not design policies and procedures to adequately assess and respond to the risk of misstatement that stale UCOs may present as of the year-end financial reporting date. Because the Department's existing review process did not adequately identify and resolve stale UCOs, management did not take appropriate action to de-obligate the funds by September 30, 2023. The identified condition resulted in a factual overstatement of \$254,578 in U.S. Standard General Ledger 42210000, *Unfilled Customer Orders Without Advance*. Without correction, this

resulted in a potential misstatement in the Spending Authority from Offsetting Collections in the Combined Statements of Budgetary Resources in the Department's FY 2023 consolidated financial statements.

RECOMMENDATION:

We recommend that the Director, Office of Finance and Accounting, and the Office of Science's Designated Financial Officer:

6. Enhance and implement existing policies and procedures to specifically assess the risk of misstatement presented by stale UCOs left unclosed as of the year-end financial reporting date.

MANAGEMENT RESPONSE:

The Office of the Chief Financial Officer and the Office of Science's Designated Financial Officer will work together to update guidelines at both the Headquarters and field level to strengthen controls and processes for the review of unfilled customer orders to minimize and prevent stale balances.

Procurement

BACKGROUND:

Department offices and laboratories can utilize contracts to procure goods and services from vendors including other Federal agencies, other entities within the Department, and non-Federal entities. When the requesting office executes a contract, a budgetary accounting entry is recorded in the Department's financial management system, Standard Accounting and Reporting System, to U.S. Standard General Ledger 48010000, *Undelivered Orders - Obligations, Unpaid* which represents funding on the contract that has been obligated but not yet costed (goods or services not yet received or performed). According to Department policies and procedures, obligations which have not had costing activity within the previous 12 months are considered stale balances.

23-PPPO-PR-01 – Ineffective Monitoring of Undelivered Orders Stale Balances

PPPO is one of the Department's operations offices and manages the Department's cleanup efforts at the Portsmouth, Ohio, and Paducah, Kentucky, gaseous diffusion plant sites. This includes Environmental Remediation, Waste Management, DUF6 Conversion, and Decontamination and Decommissioning at the sites. PPPO executes work orders related to the DUF6 project which results in Government obligations.

Our test work identified that management did not have sufficient evidence readily available to demonstrate that undelivered order balances were valid as of September 30, 2023. During our test work over inactive undelivered orders, we identified that one of three samples had a balance of \$680,667.85 and has been stale since FY 2018. The period of performance on this work order expired in December 2014 and PPPO, the requesting office, began the process to de-obligate the funding in August 2018 with an amendment to the work order. However, as of September 30, 2023, this de-obligation has not been processed.

The weakness identified occurred because management did not effectively communicate down and across reporting lines to enable personnel to perform key roles, such as readily obtaining and communicating evidential matter to support that stale undelivered order balances are still valid as of the year-end financial reporting date. Because the Department did not take appropriate action to de-obligate stale funds by September 30, 2023, the exception resulted in a factual overstatement of approximately \$681,000 for U.S. Standard General Ledger 48010000, *Undelivered Orders - Obligations, Unpaid*, with a combined factual and projected misstatement of approximately \$223 million. This resulted in a potential misstatement on the Department's *Combined Statements of Budgetary Resources* and the *Undelivered Orders - Unpaid* in Note 23 of the Department's FY 2023 consolidated financial statements.

RECOMMENDATION:

We recommend that the Manager, PPPO:

7. Establish communication down and across the entity's reporting lines to readily obtain and provide evidence necessary to support the internal control system and demonstrate that "stale" undelivered order balances are still valid as of the year-end financial reporting date.

MANAGEMENT RESPONSE:

The Department's Environmental Management Consolidated Business Center and PPPO concur with the FY 2023 Financial Statement Audit Finding and Recommendation particularly as it relates to the importance of demonstrating that stale undelivered order balances are still valid as of the year-end financial reporting date. We are developing a plan to increase communication across the organization and can provide it later. We will take additional actions to ensure undelivered orders are evaluated and reported accurately.

EXHIBIT B

MANAGEMENT LETTER

STATUS OF PRIOR YEAR FINDINGS

*Prior Year Findings Related to Internal Controls and Other Operational Matters (with
parenthetical references to findings)*

Status as of September 30, 2023

Active Facilities

A. Insufficient Review and Approval of AFDCS data (21-SLAC-AF-01) Closed in FY 2023

Environmental Management

A. Insufficient Review of Risk Registers (22-RL-EM-01) Closed in FY 2023

B. Lack of Supporting Documentation over Contingency
(22-ORP-EM-01) Closed in FY 2023

Long-Term Stewardship

A. Insufficient Communication for Workscope (22-LANL-LM-01) Closed in FY 2023

Procurement

A. Ineffective Design and Implementation of Controls over the
Review of Accruals (22-SRS-PR-01) Closed in FY 2023

EXHIBIT C

MANAGEMENT LETTER

ACRONYMS

CFO	Chief Financial Officer
D&D	Deactivation and Decommissioning
DOE/Department	Department of Energy
DUF6	Depleted Uranium Hexafluoride-6
FRMP	Federal Risk Management Plan
FSLE	Federal Site Lifecycle Estimates
FY	Fiscal Year
HQ	Headquarters
HR	Human Resources
ILCE	Integrated Lifecycle Estimates
LBNL	Lawrence Berkeley National Laboratory
NFR	Notice of Findings and Recommendations
PPPO	Portsmouth/Paducah Project Office
PBC	Project baseline cost
PRB	Postretirement Benefits Other Than Pensions
RL	Richland
SRS	Savannah River Site
UCO	Unfilled customer orders
UCRP	University of California Retirement Plan
UDO	Undelivered Orders
WFO	"Work for Others"

FEEDBACK

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Office of Inspector General (IG-12)
Department of Energy
Washington, DC 20585

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