U.S. DEPARTMENT OF ENERGY

Office of Inspector General

DOE-OIG-26-40 July 7, 2026

Alliance for Sustainable Energy, LLC's Costs Incurred and Claimed for Fiscal Year 2024 Under Contract No. DE-AC36-08G028308

AUDIT REPORT

On July 7, 2026, the Department of Energy Office of Inspector General issued audit report DOE-OIG-26-40, *Alliance for Sustainable Energy, LLC's Costs Incurred and Claimed for Fiscal Year 2024 Under Contract No. DE-AC36-08G028308*. Due to the audit report containing controlled unclassified information, it was not released publicly. However, in the interest of transparency, we prepared a highlights document to convey key summary facts from our work that is free of controlled information.

Department of Energy
Washington, DC 20585

July 7, 2026

MEMORANDUM FOR THE CONTRACTING OFFICER, GOLDEN FIELD OFFICE,
OFFICE OF CRITICAL MINERALS AND ENERGY INNOVATION

SUBJECT: Audit Report: *Alliance for Sustainable Energy, LLC's Costs Incurred and Claimed for Fiscal Year 2024 Under Contract No. DE-AC36-08G028308*

The Office of Inspector General contracted with the Defense Contract Audit Agency (DCAA) to audit Alliance for Sustainable Energy, LLC's (Alliance) costs incurred and claimed for fiscal year 2024 at the National Renewable Energy Laboratory,[1] under management and operating contract No. DE-AC36-08G028308, to determine if costs charged were allowable, allocable, and reasonable in accordance with applicable laws, regulations, and contract terms. The DCAA performed the audit in accordance with generally accepted government auditing standards.

The DCAA did not identify any questioned costs for direct and indirect labor, travel, and indirect costs included within Alliance's Statement of Costs Incurred and Claimed submission for fiscal year 2024. The DCAA is responsible for the attached audit report dated March 12, 2026, and the conclusions expressed therein. The Office of Inspector General did not express an independent opinion on Alliance's costs incurred and claimed for fiscal year 2024.

Alliance's management provided comments, which are included in the report. However, pursuant to Public Law 117-263, Section 5274, Alliance has 30 days from the date of publication of this report on our website to submit an optional written response to OIG.Reports@hq.doe.gov for the purpose of clarifying or providing additional context to any specific reference. The response will be posted on our public website. If the response contains any classified or other nonpublic information, the response should clearly identify the portions that need to be redacted and should provide a legal basis for the proposed redactions. We appreciated the cooperation of your staff during the audit.

Matthew D. Dove
Assistant Inspector General
for Audits
Office of Inspector General

[1] In December 2025, the National Renewable Energy Laboratory announced a name change to the National Laboratory of the Rockies, and Alliance announced a name change to Alliance for Energy Innovation.

cc: Deputy Secretary
Chief of Staff

DOE OIG HIGHLIGHTS

Alliance for Sustainable Energy, LLC's Costs Incurred and Claimed for Fiscal Year 2024 Under Contract No. DE-AC36-08G028308

Why the Audit Was Performed

This audit was performed by the Defense Contract Audit Agency (DCAA) on behalf of the Department of Energy Office of Inspector General and examined Alliance for Sustainable Energy, LLC's (Alliance) costs incurred and claimed for fiscal year (FY) 2024 at the National Renewable Energy Laboratory under management and operating contract No. DE-AC36-08G028308.

The audit's objective was to determine if costs charged to Department contract No. DE-AC36-08G028308 for FY 2024 were allowable, allocable, and reasonable in accordance with applicable laws, regulations, and contract terms.

The DCAA performed the audit in accordance with generally accepted government auditing standards.

What the Audit Found

The DCAA did not identify any questioned costs for direct and indirect labor, travel, and indirect costs included within Alliance's Statement of Costs Incurred and Claimed submission for FY 2024.

What the Audit Recommends

No recommendations are being made with this report as it was determined that Alliance's costs for direct and indirect labor, travel, and indirect costs included within its Statement of Costs Incurred and Claimed submission for FY 2024 were acceptable.

How the Contractor Responded

Alliance concurred with the audit results as reported.

FEEDBACK

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