



Office of Inspector General

OFFICE OF TECHNOLOGY,
FINANCIAL, AND ANALYTICS

MANAGEMENT LETTER -

THE DEPARTMENT OF ENERGY'S FISCAL YEAR
2021 CONSOLIDATED FINANCIAL STATEMENTS

DOE-OIG-22-19
JANUARY 2022



Department of Energy
Washington, DC 20585

January 3, 2022

MEMORANDUM FOR THE DEPUTY CHIEF FINANCIAL OFFICER

Todd Wisniewski

FROM: Todd Wisniewski
Deputy Assistant Inspector General
for Technology, Financial, and Analytics
Office of Inspector General

SUBJECT: INFORMATION: Management Letter on The Department of Energy's
Fiscal Year 2021 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 2021 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 course of the audit, KPMG LLP identified deficiencies in internal control that are included in the attached management letter. Specifically, the attached letter contains 6 new findings and a total of 10 recommendations that were issued during the audit of *The Department of Energy's Fiscal Year 2021 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 Science and Energy, S4
Under Secretary for Nuclear Security and National Nuclear Security Administrator, S5
Senior Advisor for Environmental Management

Audit Report: DOE-OIG-22-19

INDEPENDENT AUDITORS' LETTER



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

December 14, 2021

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 financial statements of the United States Department of Energy as of and for the year ended September 30, 2021, in accordance with auditing standards generally accepted in the United States of America and 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. 21-04, *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 consolidated 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, 2021, 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 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.

The 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 2021 NOTICES OF FINDINGS AND RECOMMENDATIONS **Exhibit A**

Process Area	NFR Number	NFR Description	Page
Environmental Liabilities - Active Facilities	21-LBNL-AF-01	Insufficient Review and Approval of the Active Facility Data Collection System Date Inputs	A.1
	21-SLAC-AF-01	Ineffective Controls Over the Review and Approval of the Active Facility Data Collection System Data Inputs	A.2
Environmental Liabilities - Environmental Management	21-RL-EM-01	Insufficient Controls Over the Review of the Risk Registers	A.3
	21-LANL-EM-01	Insufficient Supporting Documentation for Environmental Liability	A.4
Pensions	21-LBNL-P-01	Census Data Member Status	A.5
Financial Reporting	21-HQ-FR-01	Missing Post-Closing Journal Entry Support in the Standard Accounting and Reporting System	A.6

STATUS OF PRIOR YEAR FINDINGS **Exhibit B**

ACRONYMS **Exhibit C**

MANAGEMENT LETTER

EXHIBIT A

OPEN FINDINGS – INTERNAL CONTROLS AND OTHER OPERATIONAL MATTERS**Active Facilities****BACKGROUND:**

Environmental liabilities for active facilities represent anticipated remediation costs for contaminated facilities still in active use (active facilities) and for retired contaminated facilities awaiting transfer to the Office of Environmental Management (Environmental Management) program. The Department of Energy's methodology for calculating the environmental liability estimate for active facilities uses data from the Active Facilities Database Collection System (AFDCS), which is driven from the Facilities Information Management System, the Department's property management database. The Department relies on field site personnel to review and approve relevant facility data inputs (e.g., gross square footage, principal contaminant, and building type) for each facility in AFDCS. To assist in the facility review, comparison reports between AFDCS and the Facilities Information Management System are run twice a year to identify facilities that have changed in one system but not the other. AFDCS flags these differences as required edits that site personnel must address in the AFDCS. AFDCS is configured to prevent data from being included in the liability estimate if required edits aren't made.

When data from all sites have been approved by the Cognizant Federal Manager, the Office of Finance and Accounting (OFA) will review the data for quality and integrity. As a part of this review, the OFA runs variance reports and distributes the variance reports to the field sites and requests that the sites verify the changes made to the AFDCS data inputs. After receiving and reviewing the applicable variance report, the sites can make changes to their data by requesting to unlock the record for each facility that requires an update. When the review is complete and data finalized, the OFA will then run the active facility cost model to generate the estimated liability for active facilities.

21-LBNL-AF-01 – Insufficient Review and Approval of the Active Facility Data Collection System Data Inputs

During our test work over AFDCS data inputs, we identified a potential exception for a facility originally excluded from AFDCS as a "no liability" facility. Upon further review with the OFA and Lawrence Berkeley National Laboratory (LBNL), LBNL determined that the facility in question was correctly included in the Environmental, Safety, and Health liability and excluded from AFDCS and the active facilities liability. However, because of the initial potential exception, LBNL reviewed a complete list of facilities and identified that 40 facilities should have been identified as contaminated and recorded in AFDCS in a prior period.

The internal control weakness occurred because LBNL review controls did not operate effectively to capture required updates for real property assets that contained Asbestos Containing Materials. Specifically, the LBNL review of principal contamination and building type was not sufficiently executed to capture Asbestos Containing Materials for real property assets in AFDCS. Further, LBNL's internal policies and procedures did not include accurate instructions and did not align with OFA guidance relating to the complete identification of building types that could be contaminated with Asbestos Containing Materials. As a result, 40 facilities that should have been identified as contaminated and recorded in AFDCS in a prior period resulted in a \$35,517,630 understatement of the active facilities liability as of June 30, 2021.

RECOMMENDATION:

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

1. Ensure that review controls are sufficient to capture complete and accurate updates to data and to prevent or detect and correct errors in data entered into AFDCS via the Facilities Information Management System.

MANAGEMENT RESPONSE:

Management concurs with the recommendation. The Bay Area Site Office Manager will direct LBNL to ensure that review controls are sufficient to capture complete and accurate updates to data and to prevent or detect and correct errors in data entered into AFDCS via the Facilities Information Management System.

21-SLAC-AF-01 – Ineffective Controls Over the Review and Approval of Active Facility Data Collection System Data Inputs

During our test work over AFDCS data inputs, our risk assessment procedures identified that two facilities existed in AFDCS but did not exist in the Facilities Information Management System. Specifically, these two facilities at SLAC remained in the AFDCS liability despite being demolished in September 2020. These facilities should have been excluded from the 4th quarter fiscal year (FY) 2020 active facilities liability; however, they remained in AFDCS even though they were flagged as "Required Edits" in AFDCS during the 3rd quarter of FY 2021. This resulted in an overstatement of \$667,688 in the FY 2020 active facilities liability.

The internal control weakness occurred because controls designed to require the review, editing, and approval of SLAC National Accelerator Laboratory (SLAC) AFDCS data inputs did not operate effectively. Specifically, the Site Data Contacts at SLAC did not notify the OFA or make the required adjustment to remove two facilities demolished in September 2020 from the AFDCS liability estimate in the 4th quarter of FY 2020. The OFA runs reports in February and July of every year comparing the Facilities Information Management System to AFDCS data to alert sites of changes to site data inputs that require updates. Upon receipt of these reports from the OFA, the Site Data Contacts are required to review and make the required edits and updates to AFDCS data inputs and notify the OFA of these changes. Additionally, the Site Data Contacts are required to monitor facilities between the July report and the end of the fiscal year and, in the case of a change, notify the OFA and make all necessary adjustments in AFDCS. The Site Data Contacts at SLAC did not properly review these facilities, and as a result, they remained in AFDCS and the 3rd quarter FY 2021 active facilities liability. As a result, the risk that the active facilities liability and the related footnote disclosure could be materially misstated is increased. In this case, the FY 2020 active facilities liability was overstated by \$667,688 for the two facilities identified as having not been removed from the AFDCS liability.

RECOMMENDATION:

We recommend that the Manager, Bay Area Site Office, direct SLAC to:

2. Perform an update of the SLAC Excess Facility Program policy and documentation checklists to explicitly incorporate required AFDCS updates as part of the disposal process, resulting in the effective operation of the required edits control.

MANAGEMENT RESPONSE:

Management concurs with the recommendation. The Bay Area Site Office is responsible for SLAC oversight and will oversee the implementation of the SLAC corrective action plan. The Bay Area Site Office will direct SLAC to perform an update of the SLAC Excess Facility Program policy and documentation checklists to explicitly incorporate required AFDCS updates as part of the disposal process, resulting in the effective operation of the required edits control.

Environmental Management**BACKGROUND:**

Environmental Management is responsible for developing cost estimates for environmental cleanup. These cost estimates are the estimate of the work required to perform cleanup activities as of September 30th of the current fiscal year and are updated as needed due to changes in technological improvements/challenges, regulatory requirements, or other circumstances. Environmental Management recognizes the risks and

uncertainties in its project cost and schedule estimates by recording contingency as part of the environmental liability. The combination of the baseline estimate, and the recorded contingency, constitute the environmental liability.

21-RL-EM-01 – Insufficient Controls Over the Review of the Risk Registers

The Richland Operations Office is responsible for the cleanup of environmental legacy waste from over 40 years of nuclear weapons material production at the Hanford Site. From 1943 to 1963, nine plutonium production reactors were built along the Columbia River, and five processing facilities (canyons) were built on the Central Plateau, with more than 1,000 support facilities and radiological laboratories around the site. As such, multiple projects were established as part of the overall mission for the cleanup of environmental legacy waste. The vast work scope of the Richland Operations Office projects poses various risks and uncertainties that should be reflected in the risk register to ensure that contingency is properly reflected in the overall environmental liability. In early FY 2021, the Richland Operations Office migrated systems associated with the management of project risks.

During our test work, we noted that the Richland Operations Office lacked proper internal control policies and procedures to ensure an adequate review over the risk register system migration. Specifically, the following errors were noted in the Richland Operations Office FY 2021 risk registers:

- The risk register for the Solid Waste Stabilization and Disposition Project (RL-0030) resulted in the improper exclusion of 26 risks and the improper inclusion of 2 risks;
- The risk register for the Nuclear Facility Decontamination and Decommissioning – Remainder of Hanford Project (RL-0040) resulted in the improper exclusion of 4 risks; and
- The risk register for the River Corridor Closure Project (RL-0041) contained 1 transposition error where a risk was recorded incorrectly, in addition to 5 risks that were improperly excluded from the risk register.

The internal control weaknesses occurred because the Richland Operations Office lacked sufficient policies and procedures to facilitate the complete and accurate review of risks migrated from the old risk register system, Central Risk Repository, to the new risk register system, Enterprise Risk and Opportunity Management System. As a result, the environmental liability contingency recorded for the Richland Operations Office was understated by \$75,961,404 as of September 30, 2021. Subsequently, the Richland Operations Office recorded an adjustment of \$58,852,613 as part of the year-end environmental liability update. Environmental Management and the OFA decided not to record the remaining understatement of \$17,108,791. Additionally, without adequate internal controls in place over risk register reviews, there is the risk that an error could exist in the risk registers that could result in the contingency being materially misstated.

RECOMMENDATIONS:

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

3. Enhance policies and procedures over the review of the risk registers to ensure that risks are not improperly added, changed, or removed; and
4. Evaluate the risks related to the system migration of risk registers and develop internal control policies and procedures over the proper review of risk registers in response to these risks.

MANAGEMENT RESPONSE:

Management concurs with the recommendation. The Richland Operations Office will review the policies and procedures in relation to the risk registers. In addition, an evaluation will be performed on the risks contained in the Enterprise Risk and Opportunity Management System risk register for any inconsistencies caused by transition from risk register systems and corrective actions implemented in conjunction with the FY 2022 risk updates.

21-LANL-EM-01 – Insufficient Supporting Documentation for Environmental Liability

The Environmental Management Los Alamos Field Office (EM-LA) is dedicated to the cleanup of legacy contamination of radioactive and chemical materials and waste resulting from past practices during the Manhattan Project and Cold War era at the Los Alamos National Laboratory. These cleanup activities have been ongoing for over 30 years at the Los Alamos National Laboratory, which indicates that the significant work scope of these projects poses various risks and uncertainties that should be reflected in the risk register to ensure that contingency is properly accounted for in the overall environmental liability. Within Environmental Management, the Environmental Management Consolidated Business Center (EMCBC) provides cost estimating support to EM-LA.

During our review of the Los Alamos National Laboratory environmental liability estimate, we were unable to obtain sufficient documentation to support the contingency for risks included on the site's federal risk register and costs recorded in the baseline estimate. Specifically, we noted that:

- EM-LA personnel were unable to provide detailed documentation supporting the amount or scope for the two federal risks selected for test work; and
- EMCBC was unable to produce documentation which reconciled to the costs recorded in the environmental liability estimate for three sample items.

The internal control weakness occurred because EM-LA and EMCBC personnel did not have knowledge of the level of documentation needed to adequately support the environmental liability estimate. Additionally, Environmental Management did not follow its policies and procedures to perform an effective review which would prevent or detect and correct misstatements in contingency. As a result, the Los Alamos National Laboratory environmental liability is not adequately supported and is projected to be understated by \$883,759,737 as of September 30, 2021. This is based on a factual understatement of \$84,258,921 and projected understatement of \$799,500,816.

RECOMMENDATIONS:

We recommend that the Manager, EM-LA and the Director, EMCBC:

5. Develop and implement a strategy to ensure cost estimates and risks are appropriately documented and reviewed to include all risks related to the environmental liability; and
6. Implement internal control procedures to ensure documentation to support the amount recorded in the environmental liability is readily available.

We also recommend that Environmental Management's Director for Budget and Planning:

7. Implement a strategy to ensure policies and procedures are followed for the review of the estimates completed by field offices to ensure estimates are adequately supported by relevant and reliable data.

MANAGEMENT RESPONSE:

Management concurs with the recommendations. The updated FY 2021 EM-LA cost estimates, including risk, were placeholder estimates while the final baseline and risks are being finalized and approved by Environmental Management. Therefore, the documentation provided was still under development and lacked some of the clarity needed for KPMG LLP to verify the estimates as accurately supported. Final versions of the documentation will include appropriate levels of detail to support the approved baseline and risk contingency.

In response to the finding, Environmental Management (Headquarters, EMCBC, EM-LA) will update their policies/procedures and internal controls to ensure that adequate documentation is available for cost estimates and risks related to the environmental liability. The EMCBC will ensure that cost estimates accurately tie to the supporting documentation. In the case of placeholder estimates for risk, EMCBC will work with Environmental Management Headquarters to ensure that the level of available documentation is appropriate, or uncertainty scores are updated and recorded in the environmental liability. Environmental Management Headquarters will emphasize the need for adequate documentation in Environmental Management complex-wide training and Environmental Management's FY 2022 environmental liability guidance. Environmental Management Headquarters will also include some guidance on the use of placeholder estimates for baselines and risk, including the use of uncertainty scores for risk if adequate documentation is not available.

Pensions**21-LBNL-P-01 – Census Data Member Status**

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.

LBNL employees are University of California employees, eligible to be a part of the University of California Retirement Plan (UCRP). As such, 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 test work over the pension census data at LBNL, it was identified that an inactive member was incorrectly classified as an active member in the census data used in the actuarial valuation. As a result of this error, LBNL and the University of California Office of the President further examined their census data and determined that an additional 94 members were incorrectly classified as active members.

The internal control weakness occurred because LBNL did not ensure that appropriate controls were in place to identify discrepancies in the status of pension plan members included in the census data. Specifically, LBNL did not ensure that separation dates for inactive members were properly reconciled to Redwood so that correct member statuses were used by the UCRP actuary in calculating the pension actuarial liability. As a result, the pension benefit obligation was overstated by \$9,112,641 for the 95 members who were incorrectly classified as active.

RECOMMENDATION:

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

8. Ensure that internal controls are implemented to detect and correct errors or discrepancies between LBNL and Redwood in a timely manner.

MANAGEMENT RESPONSE:

Management concurs with the recommendation. The Bay Area Site Office Manager will direct LBNL to ensure that documented internal controls are implemented to detect and correct errors for discrepancies between LBNL UCRP data and Redwood data in a timely manner.

Financial Reporting**21-HQ-FR-01 – Missing Post-Closing Journal Entry Support in the Standard Accounting and Reporting System**

The OFA prepares and posts manual post-closing journal entries during the month of October for the accounting periods "SEP-21" and "SEPADJ1-21". An individual within the Department creates a journal entry in the Standard Accounting and Reporting System (STARS) and sends the journal entry to the "Posting-PriorGLMonth" mailbox to be posted by a separate individual. Based on the Department's process over the Review and Posting of Direct General Ledger (GL) Entries, a review is completed by an accountant or other professional that is not the preparer of the entry. The review process includes ensuring supporting documentation is attached to the journal entry in STARS and that each attachment is a separate file. After the reviewer sends the entry to the "Posting-PriorGLMonth" mailbox, a poster reviews the entry and posts it to STARS.

During test work, it was noted that review controls did not operate effectively to ensure supporting documentation was included in STARS for four post-closing journal entries reviewed. According to the Office of Financial Control and Reporting Standard Operating Procedure 1.1, Review and Posting of Direct GL Entries, examples of acceptable supporting documentation include a brief narrative of what the entry is trying to accomplish, STARS reports, Excel spreadsheets, memos, e-mails, or the Direct GL Entry Review Form.

The weakness identified occurred because at year-end, due to competing priorities, the reviewers and posters of these entries did not identify that supporting documentation was not attached. Reviewers are supposed to verify that the supporting documentation clearly indicates the purpose of the entry and shows detailed support for the line items within the entry. As a result, the Department posted four post-closing journal entries without supporting documentation.

RECOMMENDATIONS:

We recommend that the Director, Office of Finance and Accounting:

9. Redistribute guidance to all individuals posting journal entries noting that supporting documentation is required to be uploaded in STARS before posting the entry; and
10. Require posters at the Headquarters and Field Office level, depending on the origin of the journal entry input, to ensure that each entry has adequate support before posting.

MANAGEMENT RESPONSE:

Management concurs with the recommendation. The OFA will redistribute guidance as recommended. The OFA will also review its current process related to posting of post-closing direct general ledger journal entries to implement enhancements to ensure both reviewer and poster verify all STARS post-closing direct general ledger journal entries include attached supporting documentation where required.

MANAGEMENT LETTER

EXHIBIT B

STATUS OF PRIOR YEAR FINDINGS

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

Status at September 30, 2021

Property, Plant, and Equipment

- | | |
|---|-------------------|
| A. Untimely Recording of Transfers from Construction Work in Process to Property, Plant, and Equipment (20-LANL-F-01) | Closed in FY 2021 |
|---|-------------------|

Procurement

- | | |
|--|-------------------|
| B. Improper Accrual of Employee Expense Report (20-INL-D-01) | Closed in FY 2021 |
| C. Improper Accrual Process (20-CSC-D-01) | Closed in FY 2021 |

Payroll

- | | |
|--|-------------------|
| D. Incorrect Paycheck Data Entered into Payroll System (20-INL-H-01) | Closed in FY 2021 |
|--|-------------------|

Pension and Other Post-Retirement Benefits

- | | |
|---|-------------------|
| E. Census Data Reconciliation (20-Y12-P-01) | Closed in FY 2021 |
| F. Sufficient Documentation of Compensating Pension Asset Review Control (20-Y12-P-02) | Closed in FY 2021 |
| G. Inaccurate Population of Active Pension and Post-Retirement Benefits Participants (20-LANL-P-01) | Closed in FY 2021 |

Financial Reporting

- | | |
|---|-------------------|
| H. Errors in Interim Financial Statements – Footnote 23 (20-HQ-FR-01) | Closed in FY 2021 |
|---|-------------------|

Environmental Liabilities

- | | |
|---|-------------------|
| I. Documentation of Federal Risk Register Review Controls (20-PPPO-EL-01) | Closed in FY 2021 |
|---|-------------------|

Nuclear Materials

- | | |
|---|-------------------|
| J. Insufficient Review of Bill of Material (20-NNSA-N-01) | Closed in FY 2021 |
|---|-------------------|

MANAGEMENT LETTER

EXHIBIT C

ACRONYMS

AFDCS	Active Facilities Data Collection System
CSC	Consolidated Service Center
Department	Department of Energy
FY	Fiscal Year
GL	General Ledger
HQ	Headquarters
INL	Idaho National Laboratory
LANL	Los Alamos National Laboratory
LBNL	Lawrence Berkeley National Laboratory
NNSA	National Nuclear Security Administration
OFA	Office of Finance and Accounting
PPPO	Portsmouth/Paducah Project Office
PRB	Postretirement Benefits Other Than Pensions
RL	Richland
STARS	Standard Accounting and Reporting System

FEEDBACK

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

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