

U.S. Department of Energy Office of Inspector General Office of Audits Fiscal Year 2026 Work Plan

Overview / Objective

The fiscal year (FY) 2026 work plan reflects the first round of work that the Office of the Inspector General (OIG) will commence to fulfill its oversight duties. As circumstances change and new issues emerge, the OIG may add, delete, or postpone projects. The projects are described by general topic or program area. Projects may be managed as audits, inspections, or evaluations, subject to applicable standards. This plan does not include OIG plans for its Office of Investigations.

Part I. Mandatory Reviews

- The Department's FY 2026 Consolidated Financial Statements
- The Federal Energy Regulatory Commission's FY 2026 Financial Statements
- The Department's Payment Integrity Reporting in the FY 2025 Agency Financial Report
- The Nuclear Waste Fund's FY 2026 Financial Statements
- The Southwestern Federal Power System's FY 2026 Combined Financial Statements
- The Western Area Power Administration's FY 2026 Financial Statements
- Management Letter on the Audit of the Department's FY 2026 Consolidated Financial Statements
- The Department's Unclassified Cybersecurity Program – 2026 (FISMA)
- The Federal Energy Regulatory Commission's Unclassified Cybersecurity Program – 2026
- Information Technology Management Letter for FY 2026
- The Department of Energy's Implementation of Geospatial Data Act of 2018 Requirements
- Risk Assessment of the Department of Energy's General Services Administration SmartPay2 Purchase Card Program

Part II. Incurred Cost and Related Audits at Management and Operating Contractors

- Alliance for Sustainable Energy, LLC (2025 Incurred Cost Audit)
- Battelle Energy Alliance, LLC (2024 Incurred Cost Audit)
- Battelle Savannah River Alliance, LLC (2023–2025 Incurred Cost Audit)
- Brookhaven Science Associates, LLC (2023–2024 Incurred Cost Audit)
- Consolidated Nuclear Security, LLC (2021–2024 Incurred Cost Audit, Real–Time Labor and Material Testing)
- Fluor Federal Petroleum Operations, LLC (2024 Incurred Cost Audit)
- Honeywell Federal Manufacturing & Technologies, LLC (2022–2024 Incurred Cost Audit, Real–Time Labor and Material Testing)
- Iowa State University (2023–2024 Incurred Cost Audit)
- Jefferson Science Associates, LLC (2024 Incurred Cost Audit)
- Lawrence Livermore National Security, LLC (2022–2023 Incurred Cost Audit)

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- Mission Support and Test Services, LLC (2024–2025 Incurred Cost Audit, Real–Time Labor and Material Testing)
- NTES of Sandia, LLC (2022–2024 Incurred Cost Audit, Real–Time Labor and Material Testing)
- PanTeXas Deterrence, LLC (Real–Time Labor and Material Testing)
- Salado Isolation Mining Contractors (2023–2024 Incurred Cost Audit)
- Savannah River Nuclear Solutions, LLC (2023–2025 Incurred Cost Audit, Real–Time Labor and Material Testing)
- The Trustees of Princeton University (2021–2024 Incurred Cost Audit)
- Triad National Security, LLC (2022–2024 Incurred Cost Audit, Real–Time Labor and Material Testing)
- UT-Battelle, LLC (2025 Incurred Cost Audit, Real–Time Labor and Material Testing)

Part III. Overseeing the Department’s High–Risk Portfolio Under the Infrastructure Investment and Jobs Act, Inflation Reduction Act, and Puerto Rico Energy Resilience Fund

- States’ Management of the Home Energy Rebates Program Under the Inflation Reduction Act
- State Implementation of the Department of Energy’s Weatherization Assistance Program
- Loan Program Office’s Post Closure Loan Monitoring
- Management of the HALEU Availability Program
- Assessment of the Office of Fossil Energy Implementation of the Critical Minerals & Materials Initiative

Part IV. Discretionary Performance Reviews

- Material Control and Accountability at Lawrence Livermore National Laboratory
- Subcontract Management at a Selected Site
- Southwestern Power Administration’s Physical Protection of Assets
- Stockpile Surveillance Testing
- W80-4 Life Extension Program
- Power Marketing Administration’s Determination of Rates
- Recovery and Recycle of Contaminated Nickel at Gaseous Diffusion Plants
- The Department’s Mentor Protégé Program
- The Department’s Stale Accounts
- Management of the Office of Legacy Management’s Defense-Related Uranium Mines Program
- Hanford Single-Site Cyber Review
- Office of Secure Transportation Single-Site Cyber Review
- The Department’s Wildland Fire Prevention Efforts at the Oak Ridge Reservation

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- FAR and Department Policy Compliance with Basic Ordering Agreement's Awarded by the ICPT
- Hanford Property Management
- The Department's Protection of Financial Assistance Awards Containing Export Controlled Information
- The Department's American-Made Program