



U.S. DEPARTMENT OF ENERGY

# Office of Inspector General

DOE-OIG-26-03

December 11, 2025

## The Department of Energy's Fiscal Year 2025 Consolidated Financial Statements



AUDIT REPORT



**Department of Energy**  
Washington, DC 20585

December 11, 2025

MEMORANDUM FOR THE SECRETARY

SUBJECT: Audit Report: *The Department of Energy's Fiscal Year 2025 Consolidated Financial Statements*

The Office of Inspector General (OIG) contracted with the independent public accounting firm KPMG LLP (KPMG) to conduct the audit, subject to our review. KPMG is responsible for expressing an opinion on the Department of Energy's financial statements and reporting on applicable internal controls and compliance with laws and regulations. The OIG monitored audit progress and reviewed the audit report and related documentation. This review disclosed no instances where KPMG did not comply, in all material respects, with generally accepted government auditing standards.

KPMG audited the consolidated financial statements of the Department, which comprise the consolidated balance sheet as of September 30, 2025, and the related consolidated statements of net cost, changes in net position, and combined statement of budgetary resources for the year then ended, and the related notes to the consolidated financial statements. KPMG concluded that except for matters pertaining to the estimated environmental cleanup liabilities for the Portsmouth Paducah Project Office, Waste Isolation Pilot Plant, Savannah River Site, and Hanford Site, the consolidated financial statements are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles for the year ended September 30, 2025.

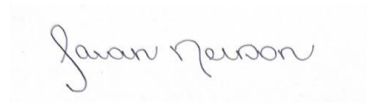
As part of this review, the auditors also considered the Department's internal controls over financial reporting and tested for compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. During the audit, KPMG identified a material weakness over the environmental management liability estimate. KPMG was unable to obtain sufficient appropriate audit evidence to support the liability and cost estimates for Portsmouth Paducah Project Office and Waste Isolation Pilot Plant, the contingency estimate for Savannah River Site, and the changes in liability and cost estimates for the Hanford Site as of and for the year ended September 30, 2025. Consequently, they were unable to determine whether any adjustments to the amounts were necessary. Additionally, the audit identified certain deficiencies in internal control that KPMG considered to be a significant deficiency related to access controls over the Department's various financial systems.

The OIG issued notices of findings and recommendations to management throughout the audit. All findings and recommendations will be detailed in a separate Management Letter that will be

provided to the Department. The audit disclosed no instances of noncompliance or other matters required to be reported under applicable audit standards and requirements. There are no formal recommendations that need to be tracked in the Departmental Audit Report Tracking System; therefore, an additional response is not required.

KPMG is responsible for the attached audit report dated December 11, 2025, and the conclusions expressed therein. The OIG did not express an independent opinion on the Department's financial statements.

We appreciated the cooperation of your staff during the audit.



Sarah B. Nelson  
Assistant Inspector General  
for Management  
*Performing the Duties of the Inspector General*  
Office of Inspector General

cc: Deputy Secretary  
Chief of Staff  
Under Secretary for Science, S4  
Under Secretary for Nuclear Security and Administrator of the National Nuclear  
Security Administration, S5  
Acting Under Secretary of Energy, S3  
Assistant Secretary, Office of Environmental Management, EM-1  
Chief Financial Officer, CF-1  
Chief Information Officer, IM-1  
Deputy Chief Financial Officer, CF-2

# DOE OIG HIGHLIGHTS

## *The Department of Energy's Fiscal Year 2025 Consolidated Financial Statements*

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### Why The Audit Was Performed

This audit was performed by the independent public accounting firm KPMG LLP (KPMG) on behalf of the Department of Energy Office of Inspector General. KPMG audited the consolidated financial statements of the Department, which comprise the consolidated balance sheet as of September 30, 2025, and the related consolidated statements of net cost, changes in net position, and combined statement of budgetary resources for the year then ended, and the related notes to the consolidated financial statements.

The audit's objective was to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that included an opinion.

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

### What the Audit Found

KPMG concluded that except for matters pertaining to the estimated environmental cleanup liabilities for the Portsmouth Paducah Project Office, Waste Isolation Pilot Plant, Savannah River Site, and Hanford Site, the consolidated financial statements are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles for the year ended September 30, 2025.

As part of this review, the auditors also considered the Department's internal controls over financial reporting and tested for compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. During the audit, KPMG identified a material weakness over the environmental management liability estimate. KPMG was unable to obtain sufficient appropriate audit evidence to support the liability and cost estimates for Portsmouth Paducah Project Office and Waste Isolation Pilot Plant, the contingency estimate for Savannah River Site, and the changes in liability and cost estimates for the Hanford Site as of and for the year ended September 30, 2025. Consequently, KPMG was unable to determine whether any adjustments to the amounts were necessary. Additionally, the audit identified certain deficiencies in internal control that KPMG considered to be a significant deficiency related to access controls over the Department's various financial systems.

### What the Audit Recommends

The Office of Inspector General issued notices of findings and recommendations to management throughout the audit. All findings and recommendations will be detailed in separate Management Letters that will be provided to the Department. There are no formal recommendations that need to be tracked in the Departmental Audit Report Tracking System; therefore, an additional response is not required.



KPMG LLP  
Suite 12000  
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Washington, DC 20006

## Independent Auditors' Report

The Inspector General, United States Department of Energy, and  
The Secretary, United States Department of Energy

### Report on the Audit of the Consolidated Financial Statements

#### *Qualified Opinion*

We have audited the consolidated financial statements of the United States (U.S.) Department of Energy (Department), which comprise the consolidated balance sheet as of September 30, 2025 and the related consolidated statements of net cost, changes in net position, and combined statement of budgetary resources for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, except for the possible effects of the matters described in the *Basis for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Department as of September 30, 2025, and its net cost, changes in net position, and budgetary resources for the year then ended in accordance with U.S. generally accepted accounting principles.

#### *Basis for Qualified Opinion*

The Department's balance sheet as of September 30, 2025 includes estimated environmental cleanup liabilities for the Portsmouth Paducah Project Office (PPPO), Waste Isolation Pilot Plant (WIPP), Savannah River Site (SRS) and Hanford Site. Changes in these liabilities are reflected in the Department's net cost for the year then ended. Information regarding these liabilities and related costs is detailed in Note 14. Environmental and Disposal Liabilities and Note 21. Program Costs and Earned Revenues by Major Program. We were unable to obtain sufficient appropriate audit evidence to support the liability and cost estimates for PPPO and WIPP, the contingency estimate for SRS, and the changes in liability and cost estimates for the Hanford Site as of and for the year ended September 30, 2025. Consequently, we were unable to determine whether any adjustments to the amounts were necessary.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*. Our responsibilities under those standards and OMB Bulletin No. 24-02 are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Other Matter - Interactive Data*

Management has elected to reference to information on websites or other forms of interactive data outside the Agency Financial Report to provide additional information for the users of its consolidated financial statements. Such information is not a required part of the consolidated financial statements or supplementary information required by the Federal Accounting Standards Advisory Board. The information on these websites or the other interactive data has not been subjected to any of our auditing procedures, and accordingly we do not express an opinion or provide any assurance on it.

KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.



#### *Responsibilities of Management for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

#### *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and OMB Bulletin No. 24-02 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and OMB Bulletin No. 24-02, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### *Required Supplementary Information*

U.S. generally accepted accounting principles require that the information in the Management's Discussion and Analysis and Required Supplementary Information sections be presented to supplement the basic consolidated financial statements. Such information is the responsibility of management and, although not a part of the basic consolidated financial statements, is required by the Federal Accounting Standards Advisory Board who considers it to be an essential part of financial reporting for placing the basic consolidated financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic consolidated financial statements, and other knowledge we obtained during our audit of the basic consolidated financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



#### *Other Information*

Management is responsible for the other information included in the Agency Financial Report. The other information comprises the About This Report, Table of Contents, Message from the Secretary of Energy, Message from the Deputy Chief Financial Officer, Memorandum for The Secretary from the Inspector General, Other Information, Glossary of Acronyms and Abbreviations, and Photo Captions, sections but does not include the consolidated financial statements and our auditors' report thereon. Our opinion on the consolidated financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the consolidated financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### **Other Reporting Required by Government Auditing Standards**

##### *Report on Internal Control Over Financial Reporting*

In planning and performing our audit of the consolidated financial statements as of and for the year ended September 30, 2025, 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. We did not test all internal controls relevant to operating objectives as broadly defined by the Federal Managers' Financial Integrity Act of 1982.

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 or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Exhibits, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in Exhibit I as item 2025-01 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in Exhibit II as item 2025-02 to be a significant deficiency.

##### *Report on Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the Department's consolidated financial statements as of and for the year ended September 30, 2025 are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 24-02.



We also performed tests of the Department's compliance with certain provisions referred to in Section 803(a) of the *Federal Financial Management Improvement Act* of 1996 (FFMIA). Providing an opinion on compliance with FFMIA was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances in which the Department's financial management systems did not substantially comply with the (1) Federal financial management systems requirements, (2) applicable Federal accounting standards, and (3) the United States Government Standard General Ledger at the transaction level.

**Department's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Department's response to the findings identified in our audit and described in the accompanying Exhibits. The Department's response was not subjected to the other auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on the response.

*Purpose of the Other Reporting Required by Government Auditing Standards*

The purpose of the communication described in the Report on Internal Control Over Financial Reporting and the Report on Compliance and Other Matters sections is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or compliance. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

Washington, D.C.  
December 11, 2025

**Department of Energy  
Independent Auditor's Report  
Internal Control Over Financial Reporting**

**Exhibit I  
MATERIAL WEAKNESS**

**2025-01 Material Weakness in Internal Controls Over the Environmental Liability**

***Background***

The Department of Energy's Office of Environmental Management (EM) is responsible for the cleanup of legacy waste generated during World War II and the Cold War. EM has completed cleanup at 92 of 107 sites. The remaining 15 sites are geographically dispersed and require activities to clean up largely diverse types of waste, including cleanup of tank waste, transuranic and solid waste disposition, soil and groundwater remediation, spent nuclear fuel and nuclear materials cleanup, and facility deactivation and decommissioning. These activities are large scale, technically challenging, and logistically complex.

EM field sites have the responsibility to formulate, review, and record changes to their EM environmental liability that are probable and reasonably, estimable based on supporting documentation, in the period in which changes are known. Field personnel and site managers have the responsibility to review and approve changes to their site EM lifecycle and environmental liability estimates. Because of the unique complexities associated with the cleanup sites, EM Headquarters (EM HQ) plays a key oversight role in ensuring that the environmental liability estimate is reasonable, well supported, in compliance with accounting standards, and considers the latest available information (including estimates developed by the site that are submitted in the lifecycle change control process). The EM environmental liability is centrally compiled by EM HQ and includes the full scope of EM without duplication or omissions.

***Criteria***

The Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards, Standard 5: Accounting for Liabilities of the Federal Government.

The U.S. Government Accountability Office (GAO) Standards for Internal Control in the Federal Government (Green Book), sets the standards for an effective internal control system and provides an overall framework for designing, implementing, and operating effective internal control systems. Relevant criteria include the following principles: Principle 3, Establish Structure, Responsibility, and Authority; Principle 4, Demonstrate Commitment to Competence; Principle 5, Enforce Accountability; Principle 10, Design Control Activities; Principle 12, Implement Control Activities; Principle 13, Use Quality Information; Principle 16, Perform Monitoring Activities.

Office of Management and Budget Circular A-123 defines management's responsibility for internal control in Federal Agencies.

The Department issues handbooks and standard operating policies and procedures, specifically Standard Operating Policies and Procedures #35 Annual Environmental Liability Estimate, to set forth accounting policy, provide uniform guidance and best practices for use when developing cost estimates, and establish the process used by EM in the preparation and review of EM's liability.

***Condition***

Since FY2024, a material weakness in internal controls has been reported for the Department over Environmental Liabilities and control deficiencies were identified at the field sites. We continue to identify deficiencies at the field sites in FY2025, including:

- The Portsmouth Paducah Project Office did not complete corrective actions over the review and approval of risks and baseline estimates for Portsmouth and Paducah Gaseous Diffusion Plants. As such, we were unable to conclude on these estimates. The Portsmouth and Paducah Depleted Uranium Hexafluoride (DUF6) projects continued to have issues with the alignment of the support provided for risks with the recorded risk liability. Additionally, errors were identified in DUF6 baseline testing and, due to dependencies of DUF6 on the Portsmouth and Paducah Gaseous Diffusion Plants baselines, we were unable to conclude on the DUF6 baseline.

- Management did not have adequate supporting documentation for assumptions included in the Waste Isolation Pilot Plan estimate.
- The Hanford Site current year changes in estimate were not consistently supported, as certain calculations were found to be inconsistent, underlying data was inaccurately recorded, and sufficient documentation was not provided to substantiate certain final calculations. Additionally, Hanford did not follow EM HQ's guidance for roll forwards to include providing a narrative for the changes by project.
- Savannah River Site controls were not designed and operating effectively over the review and approval of risks.

In addition, none of these control deficiencies were detected by EM HQ's monitoring controls. EM HQ controls did not operate effectively to ensure field sites recorded base and contingency estimates that were reasonable, probable, accurate, well-documented, and complete as of June 30 and September 30.

As a result of the above deficiencies, there is a reasonable possibility that a material misstatement in the Department's financial statements would not be prevented, or detected, and corrected on a timely basis.

#### **Cause**

This deficiency occurred because EM HQ management lacked sufficient resources to adequately perform all control activities identified in Standard Operating Policies and Procedures #35. Additionally, field sites did not design and implement policies and controls to maintain supporting documentation, adequately follow existing guidance, thoroughly perform review and approval controls, and develop contingency plans for the loss of subject matter experts and key personnel.

#### **Effect**

A material portion, \$66.1 billion, of the DOE Environmental and Disposal Liability balance as of September 30, 2025 was unsupported or inaccurate. This was comprised of the following amounts by field site:

- The Portsmouth Paducah Project Office's baseline and contingency estimate of \$40.6 billion was unsupported. Due to dependencies, the funding delay contingency of \$1.8 billion and long-term stewardship liability of \$1.6 billion were also unsupported.
- The Waste Isolation Pilot Plant's baseline and contingency estimate of \$9.6 billion was unsupported.
- The Hanford Site estimate current year changes were not accurately calculated and certain elements were unsupported, resulting in \$2.8 billion of unsupported activity for projects and \$464 million in funding delay contingency.
- The Savannah River Site's contingency estimate of \$9.2 billion was unsupported.

#### **Recommendations**

To address the deficiencies noted above, we recommend that EM HQ management and the Portsmouth Paducah Project Office, Waste Isolation Pilot Plant, Hanford Site, and Savannah River Site Managers:

1. Conduct a comprehensive assessment of resource needs and establish a process to ensure sufficient staff are allocated based on needs, which includes contingency planning to address unexpected turnover;
2. Ensure consistent implementation of policies and procedures at all site locations and EM HQ;
3. Design and implement review controls to maintain documentation over assumptions, inputs, and subject matter expert judgments made in the creation of, or updates to, baseline estimates and risks; and

4. Ensure EM estimates are reasonable, documented, align with the most current and available information, and meet the scope of EM's clean-up mission in accordance with Standard Operating Policies and Procedures #35 and cost estimating guidance.

**Management Response**

Management concurs and will take corrective action to address the noted deficiencies.

**Department of Energy  
Independent Auditor's Report  
Internal Control Over Financial Reporting**

**Exhibit II  
SIGNIFICANT DEFICIENCY**

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**2025 – 02: Weaknesses in General Information Technology Controls**

**Background**

The Department utilizes various information technology systems to achieve its mission and to record, process, and compile financial information for its consolidated financial statements. Systems vary across the Department's field offices, semi-autonomous components and laboratories based on their individual missions.

These systems include but are not limited to, a user profile and access control system, financial reporting systems, procurement systems, inventory systems, personnel data systems, and environmental management systems to record transactions and underlying data relevant to the preparation of the consolidated financial statements.

**Criteria**

The U.S. Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government* (Green Book), sets the standards for an effective internal control system and provides an overall framework for designing, implementing, and operating effective internal control systems. Relevant criteria include the following principles: Principle 3, Establish Structure, Responsibility, and Authority; Principle 7, Identify, Analyze, and Respond to Risks; Principle 9, Identify, Analyze, and Respond to Change; Principle 10, Design Control Activities; Principle 11, Design Activities for the Information System; Principle 12, Implement Control Activities; Principle 13, Use Quality Information; and Principle 14, Communicate Internally.

NIST Special Publication 800-53, Revision 5, *Security and Privacy Controls for Information Systems and Organizations*, dated September 2020, provides specific guidance to Federal agencies on implementation of management, operating, and technical controls that should be in place on Federal information systems.

The Department issues internal policies at an enterprise, element, site, and system level to set forth requirements and responsibilities for the cybersecurity program and to define information technology controls and standard operating procedures.

**Condition**

Access control deficiencies exist within the systems mentioned above as follows:

- Controls over access to certain systems, including controls associated with provisioning of new or modified user access, recertification of existing user access, and terminating user access, including temporary access and privileged accounts were not effectively designed and implemented.
- Controls over access to certain systems, including controls associated with provisioning of new or modified user access, recertification of existing user access, and removal of terminated user access, including privileged accounts were not operating effectively.
- Controls over access to certain systems, including controls over providing least privileged access and segregation of duties were not designed and implemented.
- Controls over access to certain systems, including controls over providing least privileged access were not operating effectively.

**Cause**

Management has not consistently designed and implemented nor operated controls to ensure compliance with standards for effective internal control systems and internal policies. Management has inconsistently:

- Assigned key control responsibilities in an effective and reliable manner

- Assessed and responded to risks associated with inappropriate access
- Assessed and responded to changes in risks associated with inappropriate access
- Designed appropriate control activities for the internal control system
- Considered segregation of duties so that incompatible duties are segregated
- Utilized relevant and reliable data in support of control activities
- Communicated quality information within the entity to achieve access control objectives

***Effect***

User accounts with inappropriate access may allow for unauthorized use, disclosure, modification or destruction of system data. This could result in the disruption of normal business operations and misstatements in the consolidated financial statements.

***Recommendations***

We recommend that management:

1. Design and implement controls over application and privileged access to certain systems, including provisioning new or modified access, periodic recertification of accounts, and terminating user access;
2. Review assigned responsibilities for current control owners to ensure they are able to perform required activities effectively and reliably;
3. Re-enforce control requirements to ensure consistent approval and documentation of new or modified user account, user termination, and recertification requests as required by internal policies and standards for effective internal control systems;
4. Enforce internal policies and standards for effective internal control system practices for segregation of duties and least privileged access roles to users; and
5. Enforce internal policies and standards for effective internal control system practices for review of privileged user activity logs.

**Management Response**

Management concurs.

## FEEDBACK

The Office of Inspector General has a continuing interest in improving the usefulness of its products. We aim to make our reports as responsive as possible and ask you to consider sharing your thoughts with us.

If you have comments, suggestions, and feedback on this report, please reach out at [OIG.Reports@hq.doe.gov](mailto:OIG.Reports@hq.doe.gov). Include your name, contact information, and the report number.

For all media-related questions, please send inquiries to [OIGpublicaffairs@hq.doe.gov](mailto:OIGpublicaffairs@hq.doe.gov) and include your name, contact information, and the report number.