



U.S. DEPARTMENT OF ENERGY

# Office of Inspector General

DOE-OIG-26-31

April 9, 2026

## Honeywell Federal Manufacturing & Technologies, LLC's Costs Incurred and Claimed for Fiscal Years 2018 Through 2020 Under Contract No. DE-NA0002839



AUDIT REPORT



**Department of Energy**  
Washington, DC 20585

April 9, 2026

MEMORANDUM FOR THE CONTRACTING OFFICER, KANSAS CITY SITE OFFICE,  
NATIONAL NUCLEAR SECURITY ADMINISTRATION

SUBJECT: Audit Report: *Honeywell Federal Manufacturing & Technologies, LLC's Costs Incurred and Claimed for Fiscal Years 2018 Through 2020 Under Contract No. DE-NA0002839*

The Office of Inspector General contracted with CohnReznick LLP (CohnReznick) to audit Honeywell Federal Manufacturing & Technologies, LLC's (HFMT) costs incurred and claimed for fiscal years 2018 through 2020, under management and operating contract No. DE-NA0002839, to determine if costs charged were allowable, allocable, and reasonable in accordance with applicable laws, regulations, and contract terms. CohnReznick performed the audit in accordance with generally accepted government auditing standards.

CohnReznick did not identify any questioned costs for direct and indirect labor, direct travel, and indirect costs included within HFMT's Statements of Costs Incurred and Claimed submissions for fiscal years 2018 through 2020. Costs outside of these cost elements were outside of the scope of the audit.

CohnReznick is responsible for the attached audit report dated June 24, 2025, and the conclusions expressed therein. The Office of Inspector General did not express an independent opinion on HFMT's fiscal years 2018 through 2020.

HFMT management provided comments, which are included in the report. However, pursuant to Public Law 117-263, Section 5274, the contractor 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](mailto: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.

A handwritten signature in blue ink, appearing to read "MDD", with a long horizontal stroke extending to the right.

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

cc: Deputy Secretary  
Chief of Staff

# DOE OIG HIGHLIGHTS

## *Honeywell Federal Manufacturing & Technologies, LLC's Costs Incurred and Claimed for Fiscal Years 2018 Through 2020 Under Contract No. DE-NA0002839*

### Why the Audit Was Performed

This audit was performed by CohnReznick LLP (CohnReznick) on behalf of the Department of Energy Office of Inspector General and examined Honeywell Federal Manufacturing & Technologies, LLC's (HFMT) costs incurred and claimed for fiscal years 2018 through 2020 under management and operating contract No. DE-NA0002839.

The audit's objective was to determine if costs charged to Department contract No. DE-NA0002839 for fiscal years 2018 through 2020 were allowable, allocable, and reasonable in accordance with applicable laws, regulations, and contract terms.

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

### What the Audit Found

CohnReznick did not identify any questioned costs for direct and indirect labor, direct travel, and indirect costs included within HFMT's Statements of Costs Incurred and Claimed submissions for fiscal years 2018 through 2020. Costs outside of these cost elements were outside of the audit's scope.

### What the Audit Recommends

No recommendations are being made with this report as it was determined that HFMT's costs for direct and indirect labor, direct travel, and indirect costs within its Statements of Costs Incurred and Claimed submissions for fiscal years 2018 through 2020 were acceptable.

### How the Contractor Responded

HFMT concurred with the audit results as reported.

## FEEDBACK

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