

U.S. Department of Energy, Office of Inspector General

Office of Audits Fiscal Year 2027 Work Plan

Overview / Objective

The fiscal year 2027 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, and may not include all planned work the Office of Audits may conduct in Classified intelligence areas or work initiated to support future audits (e.g. floor checks and material purchase testing).

Part I. Mandatory Reviews

1. The Department's Fiscal Year 2027 Consolidated Financial Statements
2. The Federal Energy Regulatory Commission's Fiscal Year 2027 Financial Statements
3. The Department's Payment Integrity Reporting in the Fiscal Year 2026 Agency Financial Report
4. The Southwestern Federal Power System's Fiscal Year 2027 Combined Financial Statements
5. The Western Area Power Administration's Fiscal Year 2027 Financial Statements
6. Management Letter on the Audit of the Department's Fiscal Year 2027 Consolidated Financial Statements
7. The Department's Unclassified Cybersecurity Program – 2027 (FISMA)
8. The Federal Energy Regulatory Commission's Unclassified Cybersecurity Program – 2027 (FISMA)
9. Management Letter on Information Technology for Fiscal Year 2027
10. The Department of Energy's Implementation of the Fundamental Responsibilities of Recognized Statistical Agencies and Units
11. Risk Assessment of the Department of Energy's Travel Card Program
12. Stop Secret Spending Act

Part II. Incurred Cost Audits and Related Work

1. Battelle Savannah River Alliance, LLC (2023-2025 Incurred Cost Audit)
2. Brookhaven Science Associates, LLC (2025-2026 Incurred Cost Audit)
3. Consolidated Nuclear Security, LLC (2025-2026 Incurred Cost Audit)
4. Fermi Forward Discovery Group, LLC (2025-2026 Incurred Cost Audit)
5. Honeywell Federal Manufacturing & Technologies, LLC (2025-2026 Incurred Cost Audit)
6. Iowa State University (2025-2026 Incurred Cost Audit)
7. Jefferson Science Associates, LLC (2025-2026 Incurred Cost Audit)
8. Lawrence Livermore National Security, LLC (2024-2025 Incurred Cost Audit)
9. Mission Support and Test Services, LLC 2024-2025 Incurred Cost Audit
10. National Technology and Engineering Solutions of Sandia, LLC (2025-2026 Incurred Cost Audit)

U.S. Department of Energy, Office of Inspector General

Office of Audits Fiscal Year 2027 Work Plan

11. Oak Ridge Associated Universities (2024-2025 Incurred Cost Audit)
12. PanTeXas Deterrence, LLC (2025 Incurred Cost Audit)
13. The Trustees of Princeton University (2025-2026 Incurred Cost Audit)
14. Triad National Security, LLC (2025-2026 Incurred Cost Audit)
15. UChicago Argonne, LLC (2025-2026 Incurred Cost Audit)
16. Battelle Memorial Institute FY 2026 Incurred Cost Adequacy
17. Brookhaven Science Associates, LLC FY 2026 Incurred Cost Adequacy
18. UT-Battelle, LLC FY 2026 Incurred Cost Adequacy
19. Salado Isolation Mining Contractors, LLC FY 2026 Incurred Cost Adequacy
20. Mission Support and Test Services, LLC FY 2026 Incurred Cost Adequacy
21. National Technology and Engineering Solutions of Sandia, LLC FY 2026 Incurred Cost Adequacy
22. Consolidated Nuclear Solutions, LLC FY 2026 Incurred Cost Adequacy
23. Battelle Savannah River Alliance, LLC FY 2026 Incurred Cost Adequacy
24. Triad National Security LLC FY 2026 Incurred Cost Adequacy
25. Oak Ridge Associated Universities, Inc. FY 2026 Incurred Cost Adequacy
26. The Trustees of Princeton University FY 2026 Incurred Cost Adequacy
27. Honeywell Federal Manufacturing & Technologies, LLC FY 2026 Incurred Cost Adequacy
28. Savannah River Nuclear Solutions, LLC FY 2026 Incurred Cost Adequacy
29. Iowa State University FY 2026 Incurred Cost Adequacy
30. Pantexas Deterrence, LLC FY 2026 Incurred Cost Adequacy

Part III. Overseeing the Department's Work Under the Infrastructure Investment and Jobs Act (IIJA), Inflation Reduction Act (IRA), and Puerto Rico Energy Resilience Fund

1. The Grid Deployment Office's State and Tribal Formula Grants
2. The Department's Office of Electricity Speed to Power Through Accelerated Reconductoring and Other Key Advanced Transmission Technology Upgrades (SPARK) Program
3. States' Management of the Home Energy Rebates Program Under the Inflation Reduction Act

Part IV. Discretionary Performance Reviews

1. The Department's Assistance to International Partners for Civilian Nuclear Development
2. High Risk, Sensitive Property Capping Report
3. The Department's Artificial Intelligence Governance Framework
4. Site Management of the Unclassified Cybersecurity Program
5. The Department's Management of Transportation Infrastructure
6. The National Energy Technology Laboratory's Site Support Contracts
7. Controls Over International Program Expenditures at Selected Department Management and Operating Contractors
8. Office of Environmental Management Precious Metals Inventories
9. Subcontract Management at the Hanford Site

U.S. Department of Energy, Office of Inspector General

Office of Audits Fiscal Year 2027 Work Plan

10. Incentives for Workers at Select Department Construction Sites
11. The Department's Office of Electricity's Electric Grid Resilience Stabilization project
12. NNSA's Commercial Off the Shelf Insertion Program
13. Safeguards and Security at Los Alamos National Laboratory
14. Office of the Chief Information Officer's Inherited Cybersecurity Controls
15. Corrective Action Program at Bechtel National Inc.'s Waste Treatment and Immobilization Plant
16. Oak Ridge National Laboratory Security Program Management of Portable Electronic Devices in Secure Areas
17. Material Control and Accountability at Y-12
18. Pacific Northwest National Laboratory - Sequim's Boating and Diving Programs
19. Minor Construction Project Management at Selected Site
20. Consultant Agreements at Lawrence Livermore National Laboratory
21. Radiation Safety Management at Los Alamos National Laboratory
22. Contracting Officer's Representatives Appointment, Training, and Certification
23. The Department's Small Business Innovation Research Program