

**ORDER**

**DRAFT  
DOE O 224.3A**

Approved: XX-XX-XXXX

## **AUDIT RESOLUTION**

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**U.S. DEPARTMENT OF ENERGY**  
Office of the Chief Financial Officer



## AUDIT RESOLUTION

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1. **PURPOSE.**

- a. To establish and coordinate requirements, responsibilities, processes, policies and procedures for the timely, efficient, and effective resolution of Inspector General (IG), Government Accountability Office (GAO) and Single Audit findings and recommendations.
- b. To assign accountability to senior program element managers for the management of their respective audit resolution processes.
- c. To establish requirements and processes for reporting the status of open audit findings and recommendations.
- d. To establish procedures for working with the GAO.

2. **CANCELLATION.** DOE O 2340.1C, *Coordination of General Accounting Office Activities*, dated 6-8-92 and DOE O 224.3, *Audit Resolution and Follow-up*, dated 1-24-05. Cancellation of a directive does not, by itself, modify or otherwise affect any contractual or regulatory obligation to comply with the directive. Cancelled directives that are incorporated by reference in a contract remain in effect until the contract is modified to delete the references to the requirements in the cancelled directives.

3. **APPLICABILITY.**

- a. **Departmental Applicability.** This Order applies to all Departmental elements.

The Administrator of the National Nuclear Security Administration (NNSA) must assure that NNSA employees comply with their responsibilities under this directive. Nothing in this directive will be construed to interfere with the NNSA Administrator's authority under section 3212(d) of Public Law (P.L.) 106 65 to establish Administration specific policies, unless disapproved by the Secretary. (Note: Certain exceptions or modifications to specific requirements applicable to NNSA have been noted as appropriate throughout the Order.)

- b. **DOE Contractors.** The Order does not apply to contractors.
- c. **Equivalencies and Exemptions.** None.

4. **REQUIREMENTS.**

(Note: the NNSA Associate Administrator for Management and Administration has delegated authority for carrying out the responsibilities under Section 4 below on behalf of NNSA to the Director, Office of Internal Controls.)

a. Working with the GAO.

(Note: Working with the IG is addressed in DOE O 221.2A, *Cooperation with the Office of Inspector General* and DOE O 221.3, *Establishment of Management Decisions on Office of Inspector General Reports*.)

- (1) General Requirements: The GAO is an agency of the Legislative Branch of the Federal Government with the statutory authority to conduct independent surveys, reviews, studies and audits of the activities of all Federal agencies, including the Department of Energy (DOE). (Discussed in *GAO-05-35G, GAO's Agency Protocols*)
  - (a) Each Departmental element must cooperate with GAO representatives and provide expedient, competent assistance.
  - (b) The GAO must be given access, to the extent permitted by laws, to any documents, papers, records and other information needed to perform its function.
  - (c) Furthermore, each Departmental element must make staff and contractors available for meetings and discussions with GAO personnel as requested.
- (2) Sensitive documents and information.
  - (a) Sensitive documents and other sensitive information must be provided to the GAO through the head of the Departmental element with cognizance over the document or information contained therein or the designated official.
  - (b) Sensitive documents must be provided to the Office of the General Counsel (GC) for review prior to release by the Department if there are any questions regarding the suitability of the document before release to the GAO.
  - (c) Sensitive documents include, but are not limited to the following:
    - 1 Documents containing unclassified controlled information.
    - 2 Documents that would be withheld if they were requested under a Freedom of Information Act request, including trade secrets and commercial or financial information which is obtained from a person and is privileged or confidential; inter-agency or intra-agency memoranda or letters; attorney-client privilege information; attorney work products; draft or pre-decisional documents; personnel and medical files and similar files, the disclosure of which

would constitute an unwarranted invasion of personal privacy; and investigatory records or information compiled for law enforcement purposes; and

3 Material that contains Personally Identifiable Information (PII) and other information specifically designated as Sensitive Unclassified Information.

- (3) Office of Management and Budget (OMB) Communications: Requests for documents involving communications with White House staff or the OMB must be referred to the Office of the CFO, who must consult with the Office of the GC.
- (4) Classified information.
  - (a) Questions regarding requests for classified information must be referred to the Departmental element responsible for authorizing access to classified information.
  - (b) Decisions not to authorize access to classified information and the justification must be provided to the GAO by the head of the appropriate Departmental element or the designated official.
- (5) Resolving questions regarding GAO requests or activities.
  - (a) Departmental elements that have questions about the scope or process of a GAO request, shall direct those questions to the Office of the CFO.
  - (b) The Office of the CFO must consult with the Office of the GC in responding to these questions.

b. Responding to GAO Draft Reports.

- (1) Departmental responses to GAO reports are prepared by the Lead Office for a particular GAO audit or review. The Lead Office is responsible for coordinating the response with any other Departmental elements affected by the report. The head of the Lead Office signs the response.
- (2) The Department shall provide formal responses to GAO draft reports with recommendations to the Department, and can provide additional information and/or technical comments to supplement the official response. In unusual circumstances, the CFO can determine that the Department must not submit an official response to a GAO draft report with recommendations to the Department.
- (3) In such instances when the report affects both NNSA and Departmental elements, NNSA and the Lead Office shall coordinate the content of their

responses to ensure that they are not materially contradictory or inconsistent. However, in certain instances, NNSA may choose to provide a separate response.

- (4) Formal draft responses are those intended for publication in the final GAO report. All formal Departmental responses must be approved by the CFO or the NNSA Associate Administrator for Management and Administration (when NNSA is the Lead Office or provides a separate response) and signed by the head of the Lead Office preparing the response. Formal, written responses to GAO draft reports become public documents published as an appendix to the GAO final report. As public documents, these responses shall be factual, professional, and concise, focusing on the issues and recommendations raised by the GAO in the draft report.
- (5) The GAO can also provide the Department with a draft report for comment that does not contain recommendations to the Department but instead involves or describes the Department, its activities, or policy areas under its cognizance. For such reports, the Lead Office, in coordination with the Office of the CFO, can choose to:
  - (a) Provide an official response;
  - (b) Provide informal, technical comments providing additional factual information for the GAO's consideration or;
  - (c) Not comment on the report.
- (6) Informal, technical comments should be provided to the Office of the CFO for review, but such comments do not require formal CFO concurrence.
- (7) In certain circumstances, the Department can choose to provide oral comments to GAO draft reports in lieu of written comments. These comments are summarized by the GAO in its final report. The decision to provide oral comments in lieu of written comments must be approved by the Office of the CFO.
- (8) The GAO can also provide the Department with preliminary drafts of reports (also known as Statement of Fact), draft presentations intended for Members of Congress, or other draft work products.
  - (a) The Lead Office, in coordination with other affected offices, is responsible for providing any necessary technical or factual comments on such work products, in coordination with other affected offices.

(b) As necessary, the Office of the CFO coordinates the Department's comments on such informal draft work products.

c. Responding to GAO Final Reports.

- (1) Formal written statements responding to GAO final reports constitute the Department's management decision on that report. As such, the CFO or the NNSA Administrator (as relevant) approves all management decisions on behalf of the Secretary.
- (2) For final reports with the recommendations to the Department, a final response is required to the GAO, OMB, and Congress no later than 60 days after the date of the report. The final response constitutes the Department's management decision to the GAO report and satisfies the legal requirements for responding to Congress within 60 days ("60 Day Letter").
- (3) The Office of the CFO, in coordination with the Office of Congressional and Intergovernmental Affairs, maintains the current list of members to whom the written statements should be addressed.
- (4) The management decision must address each recommendation, fully describing actions taken to implement the recommendation and target dates/milestones for the completion of corrective actions. If there is disagreement with a recommendation, or a decision is made that corrective actions are not required, then a reason for the disagreement must be explained fully.
- (5) When final GAO reports do not contain recommendations for DOE action, no response to Congress, OMB, or GAO is required.

d. Audit Resolution and Closure for IG and GAO Audits.

- (1) The Department develops corrective action plans for resolving audit recommendations as part of its management decisions. (Management decisions for IG reports are discussed in *DOE O 221.3A, Establishment of Management Decisions on Office of Inspector General Reports*)
- (2) The development of a corrective action plan satisfies OMB's requirements (outlined in OMB Circular No. A-50) for audit resolution.
- (3) The Department tracks all IG and GAO audit and inspection recommendations until closure. Closure occurs for audit reports when all planned corrective actions are completed, questioned costs are resolved, and an assurance statement is signed by the head of the relevant DOE

Departmental element or NNSA or the appropriate designee indicating that corrective actions are completed.

- (4) The expected closure date for an audit report is based on the target dates established in a management decision. For IG reports, the management decision is subject to concurrence by the IG. Departmental elements must provide written justification to the Office of the CFO through the Departmental Audit Report Tracking System (DARTS) when the closure date is delayed from the original date established by the management decision. The CFO can refer significant delays in the closure of audit recommendations to the appropriate senior Departmental managers for appropriate action. NNSA is responsible for the development, approval, and completion of its own action plans. Extension of closure justification for NNSA reports/recommendations are submitted to the NNSA Director, Office of Internal Controls.
- (5) All contract and grant costs questioned by an IG or GAO audit must be resolved by the cognizant Contracting Officer before the report can be closed. For questioned costs to be resolved, the Contracting Officer must:
  - (a) Make a determination on whether the questioned costs are allowable and
  - (b) Pursue appropriate action to recover unallowable costs.
- (6) Each Departmental element, including NNSA, assigned an IG or GAO recommendation for action must provide the Office of the CFO with a certification statement signed by the head of the relevant DOE Departmental element or the designee before the recommendation can be closed. The certification statement provides assurance that the planned corrective actions associated with the report have been completed.
- (7) The Department's audit resolution process, however, seeks to ensure not only that corrective action plans are developed, but that all necessary actions are taken to address issues identified by an audit or inspection, and that those actions are effective in addressing the underlying issues raised by the audit.
- (8) The Office of the CFO makes a final determination on the closure of IG and GAO audit reports. For IG reports, the Office of the CFO must consult with the IG before the closure of any IG recommendation for non-NNSA reports.
- (9) In unusual circumstances, based on a recommendation from the Lead Office, the Office of the CFO can close a report before all corrective actions are completed, questioned costs are resolved, or an assurance

statement is received. Such actions can be appropriate if management or Departmental changes make a recommendation or the planned corrective actions no longer relevant, or in other unusual circumstances. The rationale for all such actions must be documented, and such actions must be reported to the appropriate senior Departmental managers.

- (10) To help assess the effectiveness of corrective actions taken by the Department, the Office of the CFO and the NNSA Office of Internal Controls Management leads follow-up assessments of past audit recommendations on a prioritized basis. The results of such follow-up assessments should be reported to appropriate senior Departmental managers.

e. Resolving Audits of States, Local Governments, and Non-Profit Organizations.

- (1) The Office of the CFO reviews all Single Audit reports relevant to DOE financial assistance awards and assigns relevant findings and questioned costs to the appropriate DOE element for resolution.
- (2) Single Audit findings are resolved when the Department approves the audited entity's corrective action plan through a management decision.
- (3) The CFO reviews the management decision for compliance with the requirements of OMB Circular No. A-133 before closing the audit finding.
- (4) In most cases, entities subject to Single Audit requirements are audited annually, and the auditor must follow-up on prior-year findings as part of its annual audit. This process provides the Department with verification of whether the corrective actions taken by the entity are adequate to resolve the audit finding.

f. Resolving For-Profit Audits.

The Office of the CFO, in conjunction with the Office of Procurement and Assistance Management, defines appropriate procedures for tracking and resolving the findings of audits conducted on for-profit entities receiving DOE financial assistance awards. Audits of such entities are conducted in accordance with 10 C.F.R. § 600.316 and any associated implementing guidance issued by the Department.

g. Tracking and Reporting the Completion of Corrective Actions.

- (1) Departmental elements with open IG and GAO audit reports must submit quarterly status reports on the status of corrective actions taken through the DARTS. This system is maintained by the CFO and is a tool for

tracking/monitoring the Department's progress in resolving audit recommendations.

- (2) Departmental elements must also report the resolution of questioned costs through the DARTS system (amounts deemed to be allowable, unallowable, and recovered).
- (3) The resolution of Single Audit findings relevant to DOE financial assistance awards is also tracked in DARTS. Departmental elements provide the CFO with the information necessary to track the resolution of these findings.

5. **RESPONSIBILITIES.**

(Note: the NNSA Associate Administrator for Management and Administration has delegated authority for carrying out the responsibilities under Section 5a(3)-(8), (11)-(13) below on behalf of NNSA to the Director, Office of Internal Controls.)

a. **Chief Financial Officer.**

- (1) Designates the Lead Office (and Supporting Offices as needed) for all audit engagements and notifies the relevant Departmental elements of new audit starts and draft reports received for the Department's review and comment.
- (2) Establishes due dates for the preparation of the Department's responses to GAO draft and final reports.
- (3) Approves the Department's responses to draft and final GAO reports on behalf of the Secretary (for non-NNSA reports).
- (4) As necessary, coordinates the Department's responses to informal draft reports (Statement of Facts) and presentations provided by the GAO.
- (5) Oversees that IG draft report management responses are completed, in accordance with DOE O 221.3A.
- (6) Approves management decisions for IG and GAO reports on behalf of the Secretary.
- (7) As necessary, reviews responses to controversial or cross-cutting IG draft reports.
- (8) Coordinates the Department's response to audit reports affecting one or more Departmental element, and resolves any substantive disagreements on the Department's response for such reports.

- (9) Provides required reports to the IG and GAO on the status of the resolution and closure of audit recommendations.
- (10) Tracks the resolution of IG, GAO and Single Audit findings and recommendations in the DARTS system and makes information from the system available to the IG, GAO, and Departmental officials.
- (11) Reviews DARTS reports quarterly and assesses whether milestones established and corrective actions taken or planned are timely and responsive. As necessary, provides reports to senior Departmental managers on significant audit resolution issues.
- (12) Processes Departmental requests for authorization from OMB to restrict GAO's access to certain records.
- (13) Performs follow-up reviews to determine the effectiveness of corrective actions, as appropriate.
- (14) Coordinates with Office of the Inspector General, when necessary, on the results of Single Audit evaluations, Single Audit reports containing DOE specific findings, and other Single Audit related issues.
- (15) Consults with Office of the GC on requests for documents involving communications with White House staff or the OMB.
- (16) As appropriate, provides analysis of significant audit issues to senior Departmental managers.

b. Inspector General.

- (1) Reviews DARTS status reports and notifies the Office of the CFO or the NNSA Office of Internal Controls (as relevant) of concerns or disagreements with corrective actions taken or planned.
- (2) Evaluates audit follow-up systems periodically and assesses whether the systems result in effective, prompt, and proper resolution and corrective action on audit recommendations.
- (3) Conducts follow-up reviews of closed audits, when appropriate, to assess whether corrective actions have been implemented.
- (4) Reviews the rationale for delayed completion of corrective actions, as appropriate.
- (5) Coordinates with Office of the CFO, when necessary, on the results of Single Audit evaluations, Single Audit reports containing DOE specific findings, and other Single Audit related issues.

- c. Heads of Primary DOE Elements and Cognizant Field Activities and the Associate Administrator for Management and Administration, NNSA.
- (1) Participates in the resolution of IG, GAO and Single Audit findings and recommendations.
  - (2) Designate points of contact for handling IG, GAO and Single Audit matters, promptly submits the names of the designees to the CFO and establishes procedures for handling IG, GAO and Single Audit matters within their Departmental element.
  - (3) If cognizant over a particular issue, provides sensitive information to the IG and GAO.
  - (4) Notify the Office of the CFO of any concerns relating to ongoing IG or GAO audit or inspection activity.
  - (5) Designate an audit action officer with overall responsibility for ensuring the completion of corrective actions for each audit report.
  - (6) When designated as the Lead Office for an ongoing audit matter:
    - (a) Process IG, GAO, Single Audit and For-Profit audit requests in the order they are received regarding access to files or information. Prepare responses to draft IG and GAO reports.
    - (b) For IG, GAO, Single Audit and For-Profit audit reports, prepare final response and management decisions.
    - (c) Obtain CFO review on responses to all draft and final GAO reports, all IG management decisions (non-NNSA reports), and Single Audit and For-Profit audit management decisions.
    - (d) Request comments from, and coordinate draft and final audit reports with all Supporting Offices as appropriate.
    - (e) Concur or non-concur on funds put to better use identified by the IG in its monetary impact statement. If the funds put to better use are not addressed in the response to the draft report, provide a separate management decision providing concurrence or non-concurrence.
  - (7) When designated as a Supporting Office for an audit review, coordinate with the Lead Office in preparing responses to draft IG and GAO draft reports, management decisions for IG and GAO reports, and management decisions for Single Audit and For-Profit audit findings.

- (8) Develop and manage an effective process to ensure the effective resolution of audit issues, including the completion of corrective actions.
    - (a) Maintain operating procedures and systems for audit resolution and follow-up.
    - (b) Ensure controls are developed to provide timely, accurate, and complete responses to audit reports.
    - (c) Provide instruction on audit follow-up processes and procedures to relevant personnel.
    - (d) Track the completion of corrective actions.
    - (e) In coordination with the Office of the CFO, assess the effectiveness of corrective actions taken to address past audit issues on a prioritized basis.
    - (f) Provide the Office of the CFO with a certification statement signed by the relevant Program Secretarial Officer or Office Director before the recommendation can be closed. The certification statement provides additional assurance that the planned corrective actions associated with the recommendation have been completed.
  - (9) Provide advance notification to the Deputy Secretary and the CFO of sensitive issues that must be included in audit reports. This includes controversial findings, recommendations, or other issues of which senior management should be aware.
- d. Office of the Assistant Secretary for Congressional and Intergovernmental Affairs and the Public Affairs Office. Reviews all written statements responding to GAO final audit reports. NNSA will coordinate with NNSA's Office of Congressional and Intergovernmental & Public Affairs.
  - e. Office of the General Counsel.
    - (1) Reviews sensitive documents from Departmental elements as requested prior to release to the GAO.
    - (2) Advises the Office of the CFO on requests for documents involving communications with White House staff or OMB.
    - (3) Provides legal guidance concerning access to or release of sensitive documents.
  - f. Office of the Executive Secretariat. Initially processes reports or letters relating to GAO activities received by the Department for response, comment or

information by assigning them to the CFO for response or other appropriate action.

6. **REFERENCES.**

- a. Public Law 91-510, the Legislative Reorganization Act of 1970, Section 236 (31 U.S.C. 720).
- b. Public Law 95-452, Inspector General Act of 1978, dated 10-12-78, and Public Law 100-504, Inspector General Act Amendments of 1988, dated 10-18-88 (5 U.S.C Appendix).
- c. Public Law 96-226, the General Accounting Office Act of 1980, Title 1 (31 U.S.C. 701-720).
- d. Public Law 98-502, Single Audit Act of 1984, and Public Law 104-156, Single Audit Act Amendments of 1996 (31 U.S.C 7501-7507).
- e. Public Law 101-576, Chief Financial Officers Act of 1990, dated 11-15-90 (31 U.S.C. 901-903).
- f. Public Law 106-65, National Nuclear Security Administration Act, as amended, dated 10-5-99, (42 U.S.C. 7132).
- g. 5 U.S.C. Section 552 and 5 U.S.C. Section 552a, the Freedom of Information Act and Privacy Act.
- h. 31 U.S.C. Section 716, Availability of Information and Inspection of Records.
- i. 31 U.S.C. Section 720, Agency Reports.
- j. 31 U.S.C. Sections 7501-7507, Requirements for Single Audits.
- k. 42 U.S.C. Section 7137, the Department of Energy Organization Act, Section 207.
- l. OMB Circular No. A-50 (revised), Audit Follow-up, dated 9-29-82.
- m. OMB Circular No. A-123, Management's Responsibility for Internal Control, dated 10-21-04.
- n. OMB Circular No. A-133 (revised), Audits of States, Local Governments, and Non-Profit Organizations, dated 6-26-07.
- o. OMB Circular No. A-133 Compliance Supplement.
- p. DOE O 221.2A, Cooperation with the Office of Inspector General, dated 2-25-08.

- q. DOE O 221.3, Establishment of Management Decisions on Office of Inspector General Reports, date 12-17-01
  - r. DOE O M 475.1-1B, Manual for Identifying Classified Information, dated 8-28-07.
  - s. DOE O 471.1A, Identification and Protection of Unclassified Controlled Nuclear Information, dated 6-30-00.
  - t. DOE O 413.1B, Internal Control Program, dated 10-28-08.
  - u. DOE O 221.3A, Establishment of Management Decisions on Office of Inspector General Reports, dated 4-19-08.
  - v. DOE M 471.1-1, Identification and Protection of Unclassified Controlled Nuclear Information Manual, dated 6-30-00.
  - w. DOE M 471.3, Identifying and Protecting Official Use Only Information, dated 4-9-03.
  - x. DOE G 471.3-1, Guide to Identifying Official Use Only Information, dated 4-9-03.
  - y. 10 CFR Part 600.316, Audits, dated 1-1-10.
  - z. OMB Bulletin No. 81-14, Exemptions from GAO Access to Records, dated 3-23-81.
  - aa. GAO-05-35G, GAO's Agency Protocols.
  - bb. 31 USC 3512(c)(2). Executive agency accounting and other financial management reports and plans.
  - cc. GAO's Standards for Internal Control in the Federal Government (commonly known as the "Green Book").
7. **DEFINITIONS.** The following terms are used in or apply to this Order. Because audit resolution and follow-up are the responsibilities of individuals from a variety of professional disciplines, some definitions can differ from generally accepted custom and usage.
- a. Audit: Evaluation performed following generally accepted government auditing standards in examining financial statements and in reviewing (1) compliance with laws and regulations, (2) economy and efficiency of operations, (3) effectiveness in achieving program results, and (4) allowable costs claimed against the Department.

- b. Audit finding: Financial, operational, or other applicable weakness or deficiency affecting or involving the organization being evaluated.
- c. Audit Follow-up Assessment: An independent examination of audit status reports to determine whether audit recommendations have been adequately addressed and corrective actions implemented. This may include an onsite verification review.
- d. Auditor: A public accountant or a Federal, State or local government audit organization.
- e. Audit Report: For purposes of this Order, audit reports are limited to final written evaluations detailing the results of IG, GAO, For-Profit, and Single audits.
- f. Audit Resolution: Process employed in planning, implementing, and monitoring the steps that must be taken to remedy the weaknesses or deficiencies discovered during an audit.
- g. Certification Statement (also known as “Certification of Completeness of Corrective Actions Taken”): An certification that audit follow-up assessments or reviews have been conducted on each recommendation in the audit report to ensure that corrective actions have satisfactorily addressed audit report recommendations. The certification must be provided before the audit report can be closed in DARTS.
- h. Compliance Supplement: Refers to the OMB Circular No. A-133 Compliance Supplement, or such documents as OMB or its designee may issue to replace it.
- i. Corrective Action Plan: A formal written document that describes the specific steps and milestones necessary for completion of corrective actions as related to audit findings and recommendations. The plan is submitted with management comments on the audit report or with the management decision, whichever is applicable.
- j. Departmental Audit Report Tracking System (DARTS): The reporting system for which audit findings and recommendations are tracked through completion of corrective actions.
- k. Departmental element: Offices, programs, field sites, or organizational groups within the Department of Energy.
- l. Federal award: Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.
- m. Federal awarding agency: The Federal agency that provides an award directly to a recipient.

- n. Generally Accepted Accounting Principles: The established standards, rules, and practices promulgated by the Federal Accounting Standards Advisory Board for the Federal Government . In those cases where FASAB has not issued a standard, the government may rely on commercial standards of the Financial Accounting Standards Board. In some cases, regulated enterprises may have standards set by law (e.g., Federal Energy Regulatory Commission).
- o. Inspection: Work performed by the IG following the President’s Council on Integrity and Efficiency’s Quality Standards for Inspection in evaluating and reviewing the Department’s programs and operations for economy, efficiency, and effectiveness in achieving program results.
- p. Lead Office (formerly known as PAA): The Departmental element assigned primary management responsibility for the functional activity or program.
- q. Management Decision: The final position taken by the Lead Office on audit findings and recommendations.
- r. Questioned Cost: Any cost proposed or claimed for payment or reimbursement that is recommended for disallowance by the auditor because it does not appear to meet one or more of the following criteria: reasonableness; allocability; cost accounting standards, where applicable; generally accepted accounting principles; applicable cost principles; or specific contract or financial assistance agreement provisions. Questioned cost does not include audited costs which are questioned only because total incurred costs exceed the limit established in the contract or financial assistance agreement.
- s. Recipient: A non-Federal entity that expends Federal awards received directly from a Federal awarding agency to carry out a Federal program. The Recipient is generally the entity being audited (“auditee”).
- t. Recommendation: A course of action intended to correct a weakness or deficiency that was identified in an audit. Recommendations include questionable costs in contractual audit reports.
- u. Single Audit: Audit/examination of a local, state or non-profit entity that expends \$500,000 or more of Federal assistance award(s), as mandated by the Single Audit Act, OMB Circular No. A-133, 10 CFR 600.126, and 10 CFR 600.226.
- v. Supporting Office (formerly known as SAA): Heads of Departmental elements responsible for ancillary, technical, or legal aspects covered in an audit report.
- w. 60 Day Letter: The Department’s Management Decision to GAO final reports that contain specific recommendations for action by DOE. The letter is submitted to the House Committee on Oversight and Government Reform and the Senate Committee on Homeland Security and Governmental Affairs within 60 days of issuance of the final report.

8. **CERTIFICATION OF COMPLETION OF CORRECTIVE ACTIONS TAKEN.**

The standard language for certification is:

“I further certify that all corrective actions pertaining to the report’s recommendation(s) have been completed in addressing the issues identified in the report.”

9. **CONTACT.** Questions concerning this order should be addressed to the Office of the Chief Financial Officer, Office of Risk Management, (202) 586-4171.

BY ORDER OF THE SECRETARY OF ENERGY:

Logo  
inserted  
here after  
approval

NAME  
Deputy Secretary