



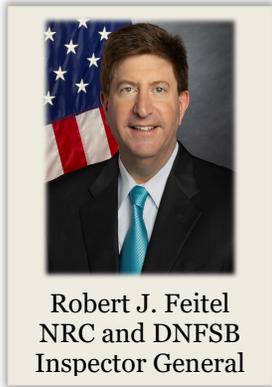
Office of the Inspector General

Defense Nuclear Facilities Safety Board

Annual Plan

Fiscal Year 2024

FOREWORD



Robert J. Feitel
NRC and DNFSB
Inspector General

I am pleased to present the Office of the Inspector General’s (OIG) fiscal year (FY) 2024 Annual Plan for our work pertaining to the Defense Nuclear Facilities Safety Board (DNFSB). The Annual Plan provides the audit and investigative strategies and associated summaries of the specific work planned for the coming year. In addition, it sets forth the OIG’s formal strategy for identifying priority issues and managing its workload and resources for FY2024.

Congress created the DNFSB in September 1988 as an independent Executive Branch agency to identify the nature and consequences of potential threats to public health and safety at the U.S. Department of Energy’s (DOE) defense nuclear facilities, elevate those issues to the highest levels of authority, and inform the public. The DNFSB strives to ensure implementation of safety standards at the DOE’s defense nuclear facilities, conduct in-depth reviews of new DOE defense facilities to ensure the early integration of safety into design and construction, and provide oversight to prevent an accidental detonation of a nuclear weapon during the evaluation, maintenance, or dismantling process.

The OIG prepared this Annual Plan to align with the OIG Strategic Plan for FYs 2024–2028, which is based, in part, on an assessment of the strategic challenges facing the DNFSB. The Strategic Plan identifies OIG priorities and establishes a shared set of expectations regarding the goals we expect to achieve and the strategies we will employ. The OIG based this Annual Plan on the foundation of the Strategic Plan and the Inspector General’s *Assessment of the Most Serious Management and Performance Challenges Facing the Defense Nuclear Facilities Safety Board in Fiscal Year 2024*. In developing this Annual Plan, the OIG sought input from the DNFSB Chair, DNFSB Board members, DNFSB staff at headquarters and onsite at DOE defense nuclear facilities, and members of Congress. We have programmed all available resources to address the matters identified in this plan. This approach maximizes the use of our resources. However, it is sometimes necessary to modify this plan as circumstances, priorities, or resources warrant in response to a changing environment.

Robert J. Feitel

Robert J. Feitel
Inspector General

TABLE OF CONTENTS

MISSION AND AUTHORITY	1
PLANNING STRATEGY	2
AUDIT AND INVESTIGATION OVERVIEW	2
AUDIT STRATEGY	4
INVESTIGATIVE STRATEGY	4
PERFORMANCE MEASURES	6
OPERATIONAL PROCESSES	6
AUDITS	6
INVESTIGATIONS	9
HOTLINE	11

APPENDICES

[A. AUDITS PLANNED FOR FY 2024](#)

Audit of the Defense Nuclear Facilities Safety Board’s Fiscal Year 2023 Financial Statements.....	A-1
Audit of the Defense Nuclear Facilities Safety Board’s Fiscal Year 2024 Financial Statements	A-2
Audit of the Defense Nuclear Facilities Safety Board’s Fiscal Year 2023 Compliance with the Requirements of the Payment Integrity Information Act of 2019	A-3
Audit of the Defense Nuclear Facilities Safety Board’s Implementation of the Federal Information Security Modernization Act of 2014 for Fiscal Year 2024	A-4
Audit of the Defense Nuclear Facilities Safety Board’s Review Agendas.....	A-5
Audit of the Defense Nuclear Facilities Safety Board’s Records Management Program	A-6
Audit of the Defense Nuclear Facilities Safety Board’s Freedom of Information Act Program.....	A-7

B. INVESTIGATIONS – PRIORITIES, OBJECTIVES, AND INITIATIVES FOR
FY 2024

INTRODUCTION – PRIORITIES AND OBJECTIVES B-1

INITIATIVES B-2

ALLOCATION OF RESOURCES B-3

C. ABBREVIATIONS AND ACRONYMS C-1

MISSION AND AUTHORITY

Congress established the U.S. Nuclear Regulatory Commission (NRC) OIG on April 15, 1989, under the Inspector General Act amendments in Public Law 100-504. In addition, the Consolidated Appropriations Act of 2014, provided that, notwithstanding any other provision of law, the NRC Inspector General (IG) would be authorized in 2014 and subsequent years to exercise the same authorities concerning the DNFSB, as determined by the NRC IG, as the IG exercises under the Inspector General Act of 1978 (5 U.S.C. 401-424) for the NRC.

The OIG's mission is to provide independent, objective audit and investigative oversight of NRC and DNFSB operations to protect people and the environment. In furtherance of the execution of this mission, and of particular importance to the OIG's annual plan development, the IG summarized what he considers to be the most serious management and performance challenges facing the DNFSB and assessed the DNFSB's progress in addressing those challenges. The IG identified the following as the most serious management and performance challenges facing the DNFSB:¹

1. Leading a productive organizational culture and climate;
2. Ensuring the effective acquisition and management of mission-specific infrastructure, including cyber, physical and personnel security, and data;
3. Continuing a systematic safety focus in the DNFSB's technical oversight and reviews;
4. Recruiting, retaining, and developing executive and technical staff; and,
5. Elevating the DNFSB's public visibility and credibility and maintaining constructive relationships with the DOE and external stakeholders.

Through its Issue Area Monitoring program, OIG staff monitor the DNFSB's performance on these management and performance challenges. These challenges help inform decisions concerning which audits and evaluations the OIG will conduct each fiscal year.

¹The challenges are not ranked in any order of importance.

PLANNING STRATEGY

The OIG links the FY 2024 Annual Plan with the OIG’s Strategic Plan for FYs 2024–2028. The Strategic Plan identifies the significant challenges and critical risk areas facing the DNFSB so that the IG may direct optimum resources to these areas.

The Strategic Plan recognizes the mission and functional areas of the agency and the significant challenges the agency faces in successfully implementing its regulatory program. The plan presents strategies for reviewing and evaluating DNFSB programs under the strategic goals that the OIG established. The OIG’s three DNFSB-specific strategic goals are individual and distinct; together, they allow the OIG to assess its success in fulfilling its vision. The OIG’s strategic goals for the DNFSB are:

- Safety—Strengthen the DNFSB’s efforts to oversee the safe operation of DOE defense nuclear facilities;
- Security—Strengthen the DNFSB’s efforts to address evolving security threats; and,
- Corporate Support—Increase the economy, efficiency, and effectiveness with which the DNFSB manages and exercises stewardship over its resources.

To ensure that each audit, evaluation, and investigation carried out by the OIG aligns with the Strategic Plan, in appendices A and B the OIG has cross-walked the program areas selected for audit, evaluation, and investigation from the Annual Plan to the Strategic Plan.

AUDIT AND INVESTIGATION OVERVIEW

Congress established the DNFSB, an independent executive branch agency, in September 1988. The DNFSB is charged with providing technical safety oversight of the DOE’s defense nuclear facilities and activities to provide adequate protection of the health and safety of the public and workers. Its mission is to provide independent analysis, advice, and recommendations to the Secretary of Energy, in the Secretary’s role as operator and regulator of the DOE’s defense nuclear facilities, on matters pertaining to the adequate protection of public health and safety at these facilities.

When fully staffed, the DNFSB’s board is composed of five presidentially appointed, Senate-confirmed members who are required by law to be respected

experts in the field of nuclear safety with a demonstrated competence and knowledge relevant to the DNFSB's independent investigative and oversight functions. Most of the DNFSB's approximately 110 full-time equivalent employees (FTEs) work at its Washington, District of Columbia, headquarters. The agency's budget request for FY 2024 includes \$47,230,000 and 125 FTEs to carry out the DNFSB's mission. This is a 14.1 percent increase from the agency's FY 2023 appropriation level of \$41,401,000.

The DNFSB's enabling legislation assigns specific functions to the agency for accomplishing its safety oversight mission, including:

- Reviewing and evaluating the content and implementation of standards relating to the design, construction, operation, and decommissioning of DOE defense nuclear facilities and recommending to the Secretary of Energy specific measures needed to ensure that public health and safety are adequately protected;
- Investigating any event or practice at a DOE defense nuclear facility which the DNFSB determines has adversely affected, or may adversely affect, public health and safety;
- Reviewing the design of new DOE defense nuclear facilities before construction begins and recommending modifications of the design deemed necessary to ensure public health and safety; and,
- Making recommendations to the Secretary of Energy with respect to DOE defense nuclear facilities, including operations of such facilities, standards, and research needs, as the Board determines are necessary to ensure adequate protection of public health and safety and the health and safety of employees and contractors at such facilities. In making its recommendations, the DNFSB shall consider, and specifically assess, risk and the technical and economic feasibility of implementing the recommended measures.

The OIG derives audit and investigation oversight responsibilities from the DNFSB's array of programs, functions, and support activities established to accomplish its mission.

AUDIT STRATEGY

Effective audit planning requires current knowledge about the DNFSB's mission, and the programs and activities used to carry out that mission. Accordingly, the OIG continually monitors specific issue areas to strengthen its internal coordination and overall planning process. Under the office's Issue Area Monitoring program, the OIG assigns responsibilities to staff, designated as issue area monitors, to keep abreast of major DNFSB programs and activities. The broad monitoring areas address information management, nuclear safety, and corporate support.

The audit planning process yields audit assignments that identify opportunities for increased efficiency, economy, and effectiveness in DNFSB programs and operations; detect and prevent fraud, waste, and mismanagement; improve program and security activities; and, respond to emerging circumstances and priorities. The OIG prioritizes audits based on:

- Legislative requirements;
- Critical agency risk areas;
- Emphasis by the President, Congress, Board Chair, or other Board members;
- A program's susceptibility to fraud, manipulation, or other irregularities;
- Amount of financial or other resources involved in a program area;
- Newness, changed conditions, or sensitivity of an organization, program, function, or activities;
- Prior audit experience, including assessments of the adequacy of internal controls; and,
- Availability of audit resources.

INVESTIGATIVE STRATEGY

OIG investigative strategies and initiatives add value to DNFSB programs and operations by identifying and investigating allegations of fraud, waste, and abuse that may lead to criminal, civil, and administrative penalties and recoveries. The OIG has designed specific performance targets focusing on effectiveness.

Because the DNFSB's mission is to protect public health and safety, the main investigative concentration involves alleged DNFSB misconduct or inappropriate

actions that could adversely impact health and safety-related matters. These investigations typically relate to allegations of:

- Misconduct by high-ranking DNFSB officials and other DNFSB officials, such as managers and inspectors, whose positions directly impact public health and safety;
- Failure by the DNFSB's management to ensure that health and safety matters are appropriately addressed;
- Conflict of interest and ethics violations; or,
- Indications of management or supervisory retaliation or reprisal.

The OIG will also monitor specific high-risk areas within the DNFSB's corporate support program management that are most vulnerable to fraud, waste, abuse, and mismanagement. A significant focus will be on emerging information technology and national security issues that could negatively impact the security and integrity of the DNFSB's data and operations. The OIG is committed to improving the security of the constantly changing electronic business environment by investigating unauthorized intrusions and computer-related fraud and by conducting computer forensic examinations. Other proactive initiatives will focus on determining instances of procurement fraud, theft of property, insider threats, and misuse or abuse of government travel charge and government purchase cards.

The OIG will meet with the DNFSB's internal and external stakeholders to identify systemic issues or vulnerabilities as part of these proactive initiatives. This approach will allow for the identification of potential vulnerabilities and an opportunity to improve agency performance, as warranted.

OIG personnel will routinely interact with public interest groups, individual citizens, industry workers, and DNFSB staff to identify possible lapses in the DNFSB's oversight that could impact public health and safety. The OIG will also conduct proactive initiatives and reviews into areas of current or future regulatory safety or security interest to identify emerging issues or address ongoing concerns regarding the quality of the DNFSB's oversight.

Appendix B provides investigative priorities, objectives, and initiatives for FY 2024. Specific investigations are not included in the plan because investigations are primarily responsive to reported violations of law and misconduct by DNFSB employees and contractors, as well as allegations of irregularities or abuse in the DNFSB's programs and operations.

PERFORMANCE MEASURES

For FY 2024, the OIG will use several key performance measures and targets for gauging the relevance and impact of our audit and investigative work. The OIG calculates these measures relative to each of its strategic goals to determine how well it is accomplishing its objectives. The performance measures are:

- Percentage of OIG audit products and activities that cause the agency to take corrective action to improve agency safety, security, or corporate support programs; reinforce adherence to agency policies, procedures, or requirements; or identify actual dollar savings or reduced regulatory burden (i.e., high impact);
- Percentage of audit recommendations agreed to by the agency;
- Percentage of final agency actions taken within 2 years on audit recommendations;
- Percentage of OIG investigative products and activities that identify opportunities for improvements to agency safety, security, or corporate support programs; reinforce adherence to policies/procedures; or confirm or disprove allegations of wrongdoing (i.e., high impact);
- Percentage of agency actions taken in response to investigative reports;
- Percentage of cases completed within 18 months;
- Percentage of closed investigations referred to the U.S. Department of Justice (DOJ) or other relevant authorities; and,
- Percentage of closed investigations resulting in specific actions, such as civil suits or settlements, judgments, administrative actions, monetary results, IG clearance letters, indictments, or convictions.

OPERATIONAL PROCESSES

The following sections detail the approach used to carry out the audit and investigative responsibilities previously discussed.

AUDITS

The audit process begins with the development of this Annual Plan. The Annual Plan lists the audits planned to be initiated during the year and their general

objectives. The annual Audit Plan is a “living” document that may be revised as circumstances warrant, with a subsequent redistribution of staff resources.

The OIG performs the following types of audits:

- **Performance** audits focus on the DNFSB’s administrative and program operations and evaluate the effectiveness and efficiency with which managerial responsibilities are carried out, including whether the programs achieve intended results;
- **Financial** audits, including the financial statement audit, attest to the reasonableness of the DNFSB’s financial statements, and evaluate financial programs; and,
- **Contract** audits evaluate the costs of goods and services procured by the DNFSB from commercial enterprises.

The OIG’s audit process involves specific steps, ranging from annual audit planning to audit follow-up activities. The underlying goal of the audit process is to maintain an open channel of communication between the auditors and DNFSB officials to ensure that audit findings are accurate and fairly presented in audit reports.

The audit process comprises the steps summarized in Figure 1.

Figure 1: Steps in the Audit Process

Audit Process Step	Action
Audit Notification	The OIG formally notifies the office responsible for a specific program, activity, or function of its intent to begin an audit.
Entrance Conference	The OIG meets with agency officials to advise them of the objective(s) and scope of the audit and the general methodology it will follow.
Survey	The OIG conducts exploratory work to gather data for refining audit objectives, as appropriate; documenting internal control systems; becoming familiar with the activities, programs, and processes to be audited; and, identifying areas of concern to management.

Audit Fieldwork	Based on the results of the survey work, the audit team recommends to the Assistant Inspector General for Audits (AIGA) whether to proceed with the audit. The OIG then performs a comprehensive review of selected areas of a program, activity, or function using an audit program developed specifically to address the audit objectives.
End of Fieldwork Briefing with the Agency	At the conclusion of audit fieldwork, the audit team discusses the tentative report findings and recommendations with the auditee.
Discussion Draft Report	The OIG provides a discussion draft copy of the report to agency management to enable them to prepare for the exit conference.
Exit Conference	The OIG meets with the appropriate agency officials to review the discussion draft report and provide agency management the opportunity to confirm information, ask questions, and clarify data.
Formal Draft Report	If requested by agency management during the exit conference, the OIG provides a final draft copy of the report that includes comments or revisions from the exit conference and invites agency management to provide formal written comments.
Final Audit Report	The final report includes, as necessary, any revisions to the facts, conclusions, and recommendations of the draft report discussed in the exit conference or as a result of written comments on the draft by agency managers. Formal written comments by agency management are included as an appendix to the report, when applicable. Final audit reports will be publicly issued, except for those containing sensitive or classified information.
Response to Report Recommendations	Offices responsible for the audited program or process provide a written response, usually within 30 calendar days, on each recommendation contained in the final report. If agency management agrees with the recommendation, the response describes corrective actions taken or planned, with actual or target completion dates. However, if agency management disagrees, the response provides reasons for disagreement and proposes alternative corrective actions.

Impasse Resolution	If the responsible office and the OIG reach an impasse over a recommended action, or the office’s response to a recommendation is unsatisfactory, the OIG may request the intervention of the Chair, if warranted, to achieve resolution.
Audit Follow-up and Closure	This process ensures that recommendations made to management are implemented.

Source: OIG Audit Manual

In its Semiannual Report to Congress, the OIG reports on the status of unimplemented audit recommendations and the expected timetable for agency implementation of final corrective actions.

INVESTIGATIONS

The OIG’s investigative process typically begins with the receipt of a complaint of fraud, mismanagement, or misconduct. Because the OIG must decide whether to initiate an investigation within a few days of such receipt, the OIG does not schedule specific investigations in its annual investigative plan.

The OIG opens an investigation following both its investigative priorities as outlined in the OIG Strategic Plan and the prosecutorial guidelines established by the DOJ. In addition, the Quality Standards for Investigations issued by the Council of the Inspectors General on Integrity and Efficiency, the OIG’s Special Agent Handbook, and various guidance provided periodically by the DOJ, govern the OIG’s investigations.

Only four individuals in the OIG can authorize opening an investigative case: the IG, the Deputy IG, the Assistant IG for Investigations (AIGI), and the Special Agent in Charge (SAC). Every complaint received by the OIG is given a unique identification number and entered into the OIG case management system. Some complaints result in investigations, while the OIG retains others as the basis for audits, refers them to DNFSB management, or, if appropriate, directs them to another law enforcement agency.

When the OIG opens an investigation, the SAC or the Assistant Special Agent in Charge assigns it to a special agent or investigator who prepares a plan of investigation. This planning process includes reviewing relevant criminal and civil statutes, program regulations, and applicable agency policies. The OIG

special agent or investigator then investigates using a variety of techniques to ensure completion.

Where an OIG special agent determines that a person may have committed a crime, the agent will discuss the investigation with a federal or local prosecutor to determine if prosecution will be pursued. If the prosecuting attorney decides to proceed with a criminal or civil prosecution, the special agent assists the attorney in any preparation for court proceedings that may be required.

For investigations that do not result in a prosecution but are handled administratively by the agency, the special agent or investigator prepares a report summarizing the facts disclosed during the inquiry. The OIG distributes the report to agency officials who need to know the investigation results. For investigative reports provided to agency officials regarding substantiated administrative misconduct, the OIG requires a response within 120 days regarding any potential action that may be taken due to the investigative findings. For all other investigative products, such as referrals of allegations and findings requiring a review of agency processes and procedures, the OIG requires a 90-day response, unless the agency negotiates an alternative deadline. For certain non-criminal investigations, OIG special agents involve the senior engineers from the OIG's Technical Services Office to assist in the review of complaints.

The OIG summarizes the criminal and administrative actions taken because of its investigations and includes this data in its Semiannual Report to Congress.

HOTLINE

The OIG Hotline Program provides DNFSB employees, contract employees, and the public with a confidential means of reporting to the OIG instances of fraud, waste, and abuse relating to agency programs and operations.

Please Contact:

Online: [Hotline Form](#)

Telephone: 1.800.233.3497

TDD: 1.800.201.7165, or 7-1-1

Address: U.S. Nuclear Regulatory Commission
Office of the Inspector General
Hotline Program
Mail Stop O12-A12
11555 Rockville Pike
Rockville, Maryland 20852

APPENDIX A

AUDITS PLANNED FOR FY 2024

Audit of the Defense Nuclear Facilities Safety Board's Fiscal Year 2023 Financial Statements

DESCRIPTION AND JUSTIFICATION: Under the *Chief Financial Officers Act*, the *Government Management and Reform Act*, and Office of Management and Budget (OMB) Bulletin 22-01, *Audit Requirements for Federal Financial Statements*, the OIG is required to audit the DNFSB's financial statements. The report on the audit of the agency's financial statements is due no later than November 15, 2023.

OBJECTIVES: The audit objectives are to:

- Express opinions on the agency's financial statements and internal controls;
- Review compliance with applicable laws and regulations; and,
- Review controls in the DNFSB's computer systems that are significant to the financial statements.

SCHEDULE: Initiated in the 2nd quarter of FY 2023.

STRATEGIC GOAL 3: Corporate Support—Increase the economy, efficiency, and effectiveness with which the DNFSB manages and exercises stewardship over its resources.

STRATEGY 3-1: Identify areas of corporate support risk within the DNFSB, and conduct audits and/or investigations that lead to improvements in DNFSB programs and operations.

MANAGEMENT CHALLENGE 2: Ensuring the effective acquisition and management of mission-specific infrastructure, including cyber, physical, and personnel security, and data.

Audit of the Defense Nuclear Facilities Safety Board's Fiscal Year 2024 Financial Statements

DESCRIPTION AND JUSTIFICATION: Under the *Chief Financial Officers Act*, the *Government Management and Reform Act*, and OMB Bulletin 22-01, *Audit Requirements for Federal Financial Statements*, the OIG is required to audit the DNFSB's financial statements. The report on the audit of the agency's financial statements is due no later than November 15, 2024.

OBJECTIVES: The audit objectives are to:

- Express opinions on the agency's financial statements and internal controls;
- Review compliance with applicable laws and regulations; and,
- Review controls in the DNFSB's computer systems that are significant to the financial statements.

SCHEDULE: Initiate in the second quarter of FY 2024.

STRATEGIC GOAL 3: Corporate Support—Increase the economy, efficiency, and effectiveness with which the DNFSB manages and exercises stewardship over its resources.

STRATEGY 3-1: Identify areas of corporate support risk within the DNFSB, and conduct audits and/or investigations that lead to improvements in DNFSB programs and operations.

MANAGEMENT CHALLENGE 2: Ensuring the effective acquisition and management of mission-specific infrastructure, including cyber, physical, and personnel security, and data.

**Audit of the Defense Nuclear Facilities Safety Board's Fiscal Year 2023
Compliance with the Payment Integrity Information Act of 2019**

DESCRIPTION AND JUSTIFICATION: The Payment Integrity Information Act (PIIA), requires each agency to annually estimate its improper payments. The PIIA requires federal agencies to periodically review all programs and activities that the agency administers and identify all programs and activities that may be susceptible to significant improper payments.

OMB Memorandum M-21-19, dated March 5, 2021, requires the Inspector General to annually review relevant improper payment reporting and records pertaining to the programs within the agency to determine whether the agency complies with PIIA and OMB guidance.

OBJECTIVES: The audit objectives are to:

- Assess the DNFSB's compliance with the PIIA; and,
- Report any material weaknesses in internal control.

SCHEDULE: Initiate in the second quarter of FY 2024.

STRATEGIC GOAL 3: Corporate Support—Increase the economy, efficiency, and effectiveness with which the DNFSB manages and exercises stewardship over its resources.

STRATEGY 3-1: Identify areas of corporate support risk within the DNFSB, and conduct audits and/or investigations that lead to improvements in DNFSB programs and operations.

MANAGEMENT CHALLENGE 2: Ensuring the effective acquisition and management of mission-specific infrastructure, including cyber, physical, and personnel security, and data.

Audit of the Defense Nuclear Facilities Safety Board's Implementation of the Federal Information Security Modernization Act of 2014 for Fiscal Year 2024

DESCRIPTION AND JUSTIFICATION: The Federal Information Security Modernization Act (FISMA) outlines the information security management requirements for agencies, including the requirement for an annual independent assessment by agency Inspectors General. In addition, the FISMA includes provisions, such as those requiring the development of minimum standards for agency systems, that are aimed at further strengthening the security of federal government information and information systems. The annual assessments provide agencies with the information needed to determine the effectiveness of overall security programs and to develop strategies and best practices for improving information security.

The FISMA provides the framework for securing the federal government's information technology, including both unclassified and national security systems. All agencies must implement FISMA requirements and report annually to the OMB and Congress on the effectiveness of their security programs.

OBJECTIVE: The audit objective will be to conduct an independent assessment of the DNFSB's FISMA implementation for Fiscal Year 2024.

SCHEDULE: Initiate in the second quarter of FY 2024.

STRATEGIC GOAL 2: Security—Strengthen the DNFSB's efforts to address evolving security threats.

STRATEGY 2-1: Identify risks in maintaining secure facility, personnel, and cyber security infrastructure, and conduct audits and/or investigations that lead to improvements in DNFSB programs and operations.

MANAGEMENT CHALLENGE 2: Ensuring the effective acquisition and management of mission-specific infrastructure, including cyber, physical, and personnel security, and data.

Audit of the Defense Nuclear Facilities Safety Board's Review Agendas

DESCRIPTION AND JUSTIFICATION: Under the Atomic Energy Act of 1954, as amended (AEA), the DNFSB is charged with providing independent safety oversight of the DOE defense nuclear facilities complex—a complex with the mission to design, manufacture, test, maintain, and decommission nuclear weapons and weapons production facilities, as well as other national security priorities. The AEA mandates that the DNFSB review the content and implementation of DOE standards, facility and system designs, and events and practices at DOE defense nuclear facilities. Based on its reviews, the DNFSB provides independent analysis, advice, and recommendations to inform the Secretary of Energy regarding issues of adequate protection of public health and safety and the health and safety of employees and contractors at DOE defense nuclear facilities. The DNFSB prioritizes its safety oversight activities based on risk to the public and workers, the types and quantities of nuclear and hazardous material at hand, and hazards of the operations involved.

As part of its oversight process, DNFSB staff create review agendas. A review agenda is the DNFSB's plan for conducting reviews at each of the DOE nuclear facilities. Developing agendas is a core function of the DNFSB's technical staff as the reviews cover a wide range of technical areas. The review agendas drive the staff review, serving as the road map for the reviews. The review agendas are used for both onsite and virtual reviews. The agendas are vital to performing effective DNFSB technical staff reviews, as planned and executed under the requirements contained in DNFSB Instruction I-530.1, "Execution of Technical Staff Reviews."

OBJECTIVE: To determine the DNFSB's effectiveness in developing and applying its review agendas.

SCHEDULE: Initiate in the first quarter of FY 2024.

STRATEGIC GOAL 1: Safety—Strengthen the DNFSB's efforts to oversee the safe operation of DOE defense nuclear facilities.

STRATEGY 1-1: Identify risk areas associated with the DNFSB's oversight of DOE defense nuclear facilities, and conduct audits and/or investigations that lead to improved DNFSB performance and communications.

MANAGEMENT CHALLENGE 3: Continuing a systematic safety focus in the DNFSB's technical safety oversight and reviews.

Audit of the Defense Nuclear Facilities Safety Board's Records Management Program

DESCRIPTION AND JUSTIFICATION: DNFSB Directive D-421.1, Records Management Program, establishes policy and assigns responsibilities for the DNFSB Records Management (RM) Program. The DNFSB RM Program is designed to document the agency's organization, policies, procedures, and decisions, thereby demonstrating that the DNFSB operates in accordance with its enabling statute, other regulations, and guidance. DNFSB records are stored, maintained, and disposed of by the Office of the General Counsel, the Office of the General Manager (OGM), and the Office of the Technical Director, in accordance with DNFSB records retention schedules.

The OMB has issued memoranda implementing 36 Code of Federal Regulations Part 1236, Subparts D-E, which mandate that agencies transition recordkeeping to a fully electronic environment. OMB Memorandum M-19-21, "Transition to Electronic Records," was issued in June 2019. In December 2022, OMB M-23-07, "Update to Transition to Electronic Records," set a deadline of June 30, 2024, for agencies to manage all permanent records in an electronic format.

The OGM manages the agency's RM Program. In FY 2023, the DNFSB hired the National Archives and Records Administration, Federal Records Center Program, Records Management Consulting Services through a time and materials interagency agreement to assist in the compliance with OMB M-23-07. The end of the period of performance for this interagency agreement is June 30, 2024.

OBJECTIVE: The audit objective is to determine whether the DNFSB's records management program complies with federal and DNFSB requirements to document agency activities effectively.

SCHEDULE: Initiate in the fourth quarter of FY 2024.

STRATEGIC GOAL 3: Corporate Support—Increase the economy, efficiency, and effectiveness with which the DNFSB manages and exercises stewardship over its resources.

STRATEGY 3-1: Identify areas of corporate support risk within the DNFSB, and conduct audits and/or investigations that lead to improvements in DNFSB programs and operations.

MANAGEMENT CHALLENGE 2: Ensuring the effective acquisition and management of mission-specific infrastructure, including cyber, physical and personnel security, and data.

Audit of the Defense Nuclear Facilities Safety Board's Freedom of Information Act Program

DESCRIPTION AND JUSTIFICATION: The Freedom of Information Act (FOIA), 5 U.S.C. 552, grants every person the right to request access to federal agency records. Federal agencies are required to disclose records upon receiving a written request, with the exception of records that are protected from disclosure by one or more of nine specific FOIA exemptions. This right of access is enforceable in court.

The DNFSB makes many of its documents, such as agency regulations and policy statements, technical reviews, and reports to Congress, publicly available through its website. For documents that are not available through the website, people may submit FOIA requests by mail or email, or through the National FOIA Portal website.

The DNFSB is required to respond to a FOIA request within 20 business days of receiving a *perfected* FOIA request, and the agency may pause the 20-day response period one time to seek information from a requester. FOIA requests are subject to variable fees, which can be waived under certain circumstances. The DNFSB can pause the 20-day response period as long as necessary to clarify fee assessments.

During FY 2021, the DNFSB received 19 FOIA requests. The agency processed 18 requests, while 1 remained pending at the end of the FY. The agency fully or partially granted 11 requests, while the remaining 7 were denied on grounds other than FOIA exemption criteria. Specifically, the DNFSB either had no records covered by the requests, or the requestors did not reasonably describe records sought. In one case, a request was withdrawn. The DNFSB allocated 0.5 FTE and approximately \$50,000 to processing FOIA requests during the FY.

OBJECTIVE: To assess the consistency and timeliness of the DNFSB's FOIA request decisions, and to assess the agency's effectiveness in communicating FOIA policies to FOIA requestors.

SCHEDULE: Initiated in the first quarter of FY 2023.

STRATEGIC GOAL 3: Corporate support – Increase the economy, efficiency, and effectiveness with which the DNFSB manages and exercises stewardship over its resources.

STRATEGY 3-1: Identify areas of corporate support risk within the DNFSB, and conduct audits and/or investigations that lead to improvements in DNFSB programs and operations.

MANAGEMENT CHALLENGE 5: Managing the DNFSB's efforts to elevate its visibility, credibility, and influence and to assess and improve its relationship with the DOE and external stakeholders.

APPENDIX B

**INVESTIGATIONS – PRIORITIES,
OBJECTIVES, AND INITIATIVES FOR FY 2024**

INTRODUCTION

The AIGI is responsible for developing and implementing an investigative program that furthers the OIG's objectives. The AIGI's primary responsibilities include investigating possible violations of criminal statutes relating to the DNFSB's programs and activities, investigating allegations of misconduct by DNFSB employees, interfacing with the DOJ on OIG-related criminal matters, and coordinating investigations and OIG initiatives with other federal, state, and local investigative agencies and other AIGIs.

Investigations cover various allegations concerning criminal wrongdoing or administrative misconduct affecting various DNFSB programs and operations. Investigations may be initiated because of allegations or referrals from private citizens; DNFSB employees; Congress; other federal, state, and local law enforcement agencies; OIG Audits; the OIG Hotline; and, proactive efforts directed at areas bearing a high potential for fraud, waste, abuse, and mismanagement.

The OIG developed this investigative plan to focus investigative priorities and to use available resources most effectively. It provides strategies and plans for investigative work for FY 2024, in conjunction with the OIG Strategic Plan. As identified by the OIG, the most serious management and performance challenges facing the DNFSB were also considered in the development of this plan.

PRIORITIES

The OIG estimates it will initiate approximately five investigations in FY 2024. Reactive investigations into allegations of criminal and other wrongdoing and allegations of safety significance will take priority with respect to the OIG's use of available resources. Because the DNFSB's mission is to protect public health and safety, the AIGI's main concentration of effort and resources involves investigations of alleged DNFSB employee misconduct that could adversely impact matters related to public health and safety.

OBJECTIVES

To facilitate the most effective and efficient use of limited resources, Investigations has established specific objectives aimed at preventing and detecting fraud, waste, abuse, and mismanagement, as well as optimizing the DNFSB's effectiveness and efficiency. Investigations will focus its investigative efforts in areas that include possible violations of criminal statutes relating to the DNFSB's programs and operations, and allegations of misconduct by DNFSB employees and managers.

INITIATIVES

- Investigate allegations of misconduct by DNFSB employees and contractors in accordance with federal statutes, regulations, and DNFSB directives;
- Investigate alleged violations of government-wide ethics regulations and possible conflicts of interest;
- Conduct fraud awareness briefings and information presentations to provide a practical and implementable knowledge base for DNFSB employees and external stakeholders that supports anti-fraud activities;
- Conduct activities to protect the DNFSB's Information Technology (IT) infrastructure against both internal and external computer intrusions by working in close coordination with agency IT staff;
- Attempt to detect possible wrongdoing perpetrated against the DNFSB's procurement and contracting program. This will include periodic meetings with DNFSB management officials, contract specialists, project managers, project officers, and other relevant identified employees;
- Proactively review government travel charge card and government purchase card programs to prevent, detect, and investigate alleged misuse and abuse; and,
- Proactively review and maintain awareness in areas of DNFSB emphasis to identify emerging issues that may require future OIG involvement.

The OIG Hotline

- Promptly process complaints received via the OIG Hotline; and,
- Initiate investigations when warranted and properly dispose of allegations that do not warrant OIG investigation.

The Freedom of Information Act (FOIA) and the Privacy Act

- The OIG is an independent component in relation to the DNFSB and responds to requests for records that are exclusively DNFSB OIG-related,

such as reports of OIG inspections, audits, or investigations relating to the programs and operations of the DNFSB; and,

- The General Counsel to the IG is the principal contact point within the OIG for advice and policy guidance on matters pertaining to the administration of the FOIA. All requests are handled professionally and expeditiously.

Liaison Program

- Maintain close working relationships with the Intelligence Community and other law enforcement agencies, public interest groups, and Congress through periodic meetings with pertinent Congressional staff, public interest groups, and appropriate Intelligence Community and law enforcement organizations; and,
- Conduct liaison visits with DNFSB staff and stakeholders at sites within the DNFSB's jurisdiction to discuss and identify potential safety-related issues and future avenues of investigative interest.

ALLOCATION OF RESOURCES

OIG Investigations Division undertakes both proactive initiatives and reactive investigations. Approximately 85 percent of available investigative resources will be used for reactive investigations. The balance will be allocated to proactive investigative efforts such as reviews of DNFSB contract files, examinations of agency IT systems to identify weaknesses or misuse by agency employees, reviews of delinquent government travel and purchase card accounts, and other initiatives.

APPENDIX C

ABBREVIATIONS AND ACRONYMS

ABBREVIATIONS AND ACRONYMS

AIGA	Assistant Inspector General for Audits
AIGI	Assistant Inspector General for Investigations
DNFSB	Defense Nuclear Facilities Safety Board
DOE	U.S. Department of Energy
DOJ	U.S. Department of Justice
FISMA	Federal Information Security Modernization Act
FOIA	Freedom of Information Act
FTE	Full-Time Equivalent
FY	Fiscal Year
IG	Inspector General
IT	Information Technology
NRC	U.S. Nuclear Regulatory Commission
OIG	Office of the Inspector General
OMB	Office of Management and Budget
PIIA	Payment Integrity Information Act
U.S.C.	U.S. Code