



## **MEMORANDUM**

**DATE:** September 15, 2025

**TO:** Michael F. King  
Acting Executive Director for Operations

**FROM:** Hruta Virkar, CPA /**RA**/  
Assistant Inspector General for Audits & Evaluations

**SUBJECT:** DEFENSE CONTRACT AUDIT AGENCY AUDIT REPORT  
NUMBER 3621-2023W1010001/2023101007690 AND  
SUPPLEMENTAL AUDIT REPORT NUMBER 3621-  
2023W1010001/2023101007690-S1  
(OIG-NRC-25-A-11)

The Office of the Inspector General (OIG) and the Defense Contract Audit Agency (DCAA) have an interagency agreement whereby the DCAA provides contract audit services for the OIG. The DCAA is responsible for the audit and ensuring compliance with Generally Accepted Government Auditing Standards. The OIG's responsibility is to distribute the report to U.S. Nuclear Regulatory Commission (NRC) management and follow up on agency actions initiated due to this report.

The DCAA audit report, dated January 30, 2025, and its supplemental audit report, dated April 9, 2025, did not identify any questioned costs. The OIG provided a copy of the report to NRC management, along with an NRC Form 518, Audit Report Tracking. NRC management is responsible for completing the form and returning it to the OIG.

This memorandum is being issued in connection with the contract closeout actions taken by the agency. While some time has passed since the supplemental report's issuance, this memo serves to formally convey the audit's key conclusions, ensure proper documentation of the audit trail, and support continued alignment among stakeholders.

If you have any questions, please call me at 301.415.1982 or Danielle Mahal, Team Leader, at 301.415.5965.

cc: J. Martin, OEDO  
E. Deeds, OEDO