



U.S. Department of Energy
Office of Inspector General
Office of Audit Services

Audit Report

Oversight Funds Provided to Local
Governments in the State of Nevada




Department of Energy

Washington, DC 20585

May 23, 2003

MEMORANDUM FOR THE SECRETARY

FROM:


Gregory H. Friedman
Inspector General

SUBJECT:

INFORMATION: Audit Report on "Oversight Funds Provided to Local Governments in the State of Nevada"

BACKGROUND

Under the terms of the Nuclear Waste Policy Act, the State of Nevada and affected local governments are entitled to exercise oversight of the Department of Energy's Yucca Mountain Project. Oversight funds provided by the Department may be used to review Yucca Mountain activities with the potential to affect local economies, public health and safety, and the environment. In Fiscal Years 2001 and 2002, ten local governments received a total of \$12 million for oversight expenditures. The funds could also be used to request impact assistance; provide information to Nevada residents and the Secretary regarding activities of the Yucca Mountain Project; and, engage in any monitoring, testing, or evaluation of activities with respect to site characterization programs. Congress specifically prohibited the use of the funds to influence legislative matters, pay litigation expenses, or support multi-State efforts and other coalition building activities.

A House of Representatives Committee Report accompanying the Energy and Water Development Appropriations Act of Fiscal Year 2002 required the Department to audit the use of oversight funds. Accordingly, we conducted this audit to determine whether the local governments used the oversight funds according to the terms of the Nuclear Waste Policy Act and annual appropriations language. Because Nevada's Clark, Lincoln, and Nye Counties received \$8.5 million (\$7.2 million had been expended at the time of the audit) of the \$12 million in oversight funds, we selected these counties for our review.

RESULTS OF AUDIT

The three counties used oversight funds for activities that were prohibited by the Nuclear Waste Policy Act. Specifically, counties spent oversight funds to:

- Hire lobbyists and attorneys to perform work that was not related to oversight activities;
- Sponsor events and rallies held in protest of the Yucca Mountain Project; and,



- Purchase supplies, materials, and services for their own operations unrelated to oversight activities.

Further, the counties augmented their operating budgets by retaining interest that was earned on the oversight funds. The Office of Civilian Radioactive Waste Management (OCRWM), which was responsible for the program administration, had not monitored the expenditures as required. Specifically, OCRWM had not ensured that county program plans were implemented and had not provided funding to the counties based on allowable expenditures. We questioned costs totaling \$3.3 million of the \$7.2 million spent by the three counties over the two-year period. Overall, the audit findings suggest that this program is not fully achieving its intended results of assisting local governments in providing oversight of the Yucca Mountain Project.

The conclusions reached in the current review are consistent with our earlier *Audit of the State of Nevada Yucca Mountain Oversight Funds for Fiscal Year 2001* (CR-C-02-01, August 2002). The prior audit determined that the State of Nevada used oversight funds contrary to the Nuclear Waste Policy Act. Specifically, the State of Nevada paid for lobbying and coalition building activities.

MANAGEMENT REACTION

Management generally agreed with the recommendations and proposed corrective actions. Management expressed concern, however, that details to clarify the findings in two sections of the report were not present. We have incorporated additional details into those sections and have held discussions with management to convey specifics not included in the report. Management's comments are included in their entirety in Appendix 1.

Attachment

cc: Deputy Secretary
Under Secretary for Energy, Science and Environment
Director, Office of Civilian Radioactive Waste Management
Deputy Director, Office of Repository Development

OVERSIGHT FUNDS PROVIDED TO LOCAL GOVERNMENTS IN THE STATE OF NEVADA

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USE OF OVERSIGHT FUNDS

Prohibited Activities

Clark, Lincoln, and Nye Counties each used oversight funds for prohibited activities, such as lobbying, litigation expenses, and coalition building activities. In addition, we determined that the counties used oversight funds for other activities and augmented their budgets by retaining and using interest earned on oversight funds, rather than returning the interest to the Department. We identified \$3.3 million in questionable costs out of the \$7.2 million spent by the three counties during the two-year period included in our review.¹ Schedules of funding for each county and the details of the questioned costs are presented in the attached Appendices.

Lobbying

All three counties spent oversight funds for lobbying expenses. Clark County, for example, contracted with a consulting firm that arranged for a county commissioner to meet with Congressional representatives. The meetings were held in part to: (1) encourage Congress to continue addressing local needs in subsequent legislation; (2) express Clark County's support for increased funding for transmutation technologies; (3) gain support for future legislation regarding transportation concerns; (4) reinforce common concerns of the states; and (5) justify Clark County's opposition to the Yucca Mountain Project. The City of Las Vegas also used oversight funds provided by Clark County to hire attorneys to lobby Congress against nuclear waste legislation.

Lincoln County, on the other hand, hired consulting firms to lobby for the county to "mitigate impacts and maximize benefits" of the Yucca Mountain Project. Lincoln County tasked both consulting firms with identifying and capitalizing on opportunities to influence the programmatic outcomes of activities. Furthermore, Lincoln County tasked the consultants to advocate the county's position and provide information and secure necessary commitments from agency decision makers and congressional representatives.

Nye County consultants helped develop a Community Protection Plan. Although the Plan was developed as part of its impact assistance request, the Plan was also used to lobby for funding a research and development center, changing a section of the Nuclear Waste Policy Act, and transferring federal land for economic development projects. According to Nye County officials, the travel costs associated with distributing the Plan for lobbying purposes were charged to a

¹ We questioned the entire amount of some invoices, as we were unable to separate oversight expenditures from expenditures for unrelated activities. The invoices were too vague to allocate the expenditures correctly.

a non-federal fund. However, Nye County used oversight funds to pay the associated consulting costs and employee salaries without allocating any of these costs to the non-federal fund.

Litigation

Both Clark and Lincoln Counties spent oversight funds on litigation activities. Specifically, Clark County hired a law firm to research the legal impacts of transporting high-level waste through Nevada, which is an acceptable use of oversight funds. However, the law firm's report showed how the county could challenge and attack the sufficiency of an Environmental Impact Statement. The law firm also provided Clark County with information on how citizens could sue the government for inverse condemnation, nuisance, trespass, fear, and/or apprehension in regard to waste being transported to Yucca Mountain through Clark County. Finally, Clark County, through the City of Las Vegas, joined the State of Nevada in the fight against the Yucca Mountain Project by attending meetings for the Nevada Protection Fund. The Nevada Protection Fund is the state's legal fund used to litigate against the Yucca Mountain Project. Although Clark County officials asserted that the City of Las Vegas did not use the oversight funding for lobbying or litigation activities, they did not provide adequate documentation to support their assertions. Finally, a Lincoln County consulting firm received reimbursements for research costs associated with lawsuits filed against the Yucca Mountain Project.

Coalition Building

The City of Las Vegas and Clark County used funds to promote and participate in coalition building activities. Specifically, the city participated in anti-Yucca Mountain Project events and rallies, and distributed informational packets to help the fight against transportation to the Yucca Mountain Project to monks attending a convention and to mayors of cities along proposed transportation routes. In addition, Clark County used some of its oversight funds to give a Good Citizen Award to a student who obtained petition signatures against the Yucca Mountain Project. Clark County also developed a national publicity campaign and provided information to national media groups.

Additional Activities

Clark, Lincoln, and Nye Counties spent oversight funds on additional activities that benefited multiple county departments and were unrelated to those allowed by the legislation. Specifically, these counties paid

employees or consultants that worked for other county departments. However, time for these individuals was not correctly allocated between the oversight funds and other county activities. For example, a planning manager for Clark County was responsible for the Comprehensive Planning Department's Administrative Support Team and Nuclear Waste Division. However, the employee charged 70 percent of the work time to the Nuclear Waste Division even though the organization chart showed that the time would be split evenly. Also, Clark County purchased new office furniture for the employee entirely with oversight funds instead of allocating the cost.

We noted additional Clark County purchases using oversight funds that were unrelated to oversight activities. These purchases included shipping charges to national media organizations and travel, office supplies, and shipping charges incurred by employees working for other county departments. Nuclear Waste Division employees also used oversight funds for travel costs for trips unrelated to nuclear waste activities. During our audit we discussed these activities with Clark County officials. As a result, they have begun to take corrective action on some of the questioned costs.

Lincoln County hired a consultant to work on computer applications related to the oversight activities. However, the consultant's invoices showed that work was also performed for the District Attorney's office and the Grants Administration office. Further, the consultant billed for costs other than those authorized under the contract. Another Lincoln County consultant was paid for nuclear waste activities but performed work on economic development projects. This consultant also prepared a capital improvements plan for the local hospital to assess current needs. The plan did not address capital improvements needed in relation to Yucca Mountain Project's activities. In addition, Lincoln County used oversight funds to hire a consultant to plan the development of a block of land for a master planned community. Also, Lincoln County transferred \$15,000 of oversight funds to the county's Regional Development Authority to be spent on procurement outreach and industry targeting activities. Further, Lincoln County's program plans showed shared work with White Pine County. A memorandum of understanding between the two counties showed how the costs would be shared. However, Lincoln County paid some of White Pine County's costs with oversight funds. Additional Lincoln County purchases made with oversight funds included expenditures for computers, scanners, and digital cameras used by other county departments; development and maintenance of a county government website; and travel costs for residents to visit nuclear power plants and energy museums outside of Nevada.

Nye County also used oversight funds inappropriately. Nye County's Nuclear Waste Repository Project Office managed the oversight funds and two scientific grants awarded by the Department, as well as an economic development grant awarded by the Department of Commerce. Employees in the office charged their time and associated overhead costs to the oversight fund even though employees worked on the scientific and economic development grants. Nye County also used oversight funds for consultants to prepare, manage, and implement the economic development grant.

Interest Earned on Unexpended Funds

Finally, Clark, Lincoln, and Nye Counties augmented their budgets by retaining interest earned on oversight funds. The accounting policies for the Nuclear Waste Fund require interest earned to be reinvested in the Nuclear Waste Fund. Clark County has accumulated nearly \$1.6 million in interest earned as of August 2002. This amount includes \$133,000 of interest earned prior to June 1992, \$825,000 of interest earned from July 1992 to June 2000 and another \$624,000 of interest earned from July 2000 to August 2002. Clark County also had \$3 million in unexpended funds from Fiscal Years 2001 and 2002 for a total cash balance of \$4.6 million. Lincoln County had unexpended funds of \$370,000, which included \$35,000 of interest earned in the last two years. Nye County had accumulated \$1.5 million in unexpended funds that included \$141,700 in interest earned. Lincoln County included interest earned with available funding to use for oversight expenditures.

Monitoring Oversight Funds

The Department's Office of Civilian Radioactive Waste Management (OCRWM) had not sufficiently monitored the use of oversight funds received by the counties. Specifically, OCRWM was not ensuring that county program plans were completed before providing the funds and was not providing the funds based on expenditures. OCRWM also had not resolved findings identified in independent audit reports.

OCRWM received and approved annual county program plans; however, OCRWM did not assure that the counties completed the planned activities and did not require the counties to account for the funding received. Further, one county received comments on its program plan 25 days after the end of the applicable fiscal year. While OCRWM received annual certifications from the counties stating that the funds were properly used, the certifications did not show the dollar amounts of funds used during the year. Further, OCRWM did not review the expenditures made by the counties. We also found that

OCRWM provided the funds in a lump sum rather than funding the counties for actual expenditures. Finally, OCRWM did not resolve findings in the independent annual audit reports. For example, in Nye County's FY 2001 independent audit report, the auditor identified oversight funds used to implement and administer an economic development grant. The report questioned the costs since they were not part of determining potential economic impacts from the Yucca Mountain Project. As of December 2002, OCRWM had not reviewed the report, and Nye County had not discussed the report findings with OCRWM.

Concerns over monitoring this activity were reported by the General Accounting Office (GAO) as long ago as 1990. In fact, GAO has issued two reports, one in 1990 and one in 1996, which noted that OCRWM's administration of oversight funds to the State of Nevada was minimal. Additionally, GAO reported that OCRWM distributed oversight funds prior to approving the state's program plan and without recovering previously identified questioned costs.

Intended Results

As a result, we are questioning \$3.3 million of the expenditures made by the three counties during the two-year period included in our review. Further, the impact of these activities suggests that this program is not fully achieving its intended results of assisting local governments to exercise oversight of the Yucca Mountain Project. Finally, by not disbursing funds based on actual expenditures, OCRWM is not fulfilling its fiscal responsibilities over the Nuclear Waste Fund.

RECOMMENDATIONS

We recommend that the Director, Office of Civilian Radioactive Waste Management:

1. Recover: (a) funds spent on unallowable activities, (b) interest earned, and (c) unexpended funds;
2. Distribute future funds to the affected units of governments based on expenditures;
3. Monitor county expenditures against approved program plans to assure that funds are being spent on permissible activities;
4. Require the annual certifications to include the actual amount of funds expended; and,
5. Resolve findings related to oversight funding identified in independent annual audits.

**MANAGEMENT
REACTION**

Overall, OCRWM concurred with the findings and recommendations. However, OCRWM did not believe it was in a position to concur on recovery of interest and unexpended funds. Accordingly, OCRWM has asked for a legal opinion from the Office of General Counsel on these issues. Comments provided by the Director, OCRWM, are included as Appendix 1.

AUDITOR COMMENTS

With one exception, OCRWM's comments were responsive and the planned corrective actions will address the issues. Although OCRWM concurred with Recommendation 2, the planned corrective action will not correct the deficiency. Specifically, OCRWM currently distributes funds based on the proposed annual program plans. The proposed corrective action essentially will be to continue distributing funds as was done in the past. We believe that there are various funding mechanisms available to advance funds to the counties in a manner that would more closely provide funding based on expenditures. The Chief Financial Officer could assist OCRWM in establishing a funding mechanism which assures that federal funds are not distributed until needed by the counties.

In response to OCRWM's comment that certain sections of the report contain more details, we included additional examples of lobbying and litigation to illustrate the types of activities conducted by the counties. In addition, we provided OCRWM with supporting documentation.



Department of Energy
Washington, DC 20585

QA: N/A

May 1, 2003

MEMORANDUM FOR Frederick D. Doggett (IG-32)
Deputy Assistant Inspector General for Audit Services

FROM: Dr. Margaret S.Y. Chu, Director
[Signature]
Office of Civilian Radioactive Waste Management

SUBJECT: Comments on Inspector General Draft Audit Report on Oversight
Funds Provided to Local Governments

The Office of Civilian Radioactive Waste Management (OCRWM) has reviewed the subject draft Inspector General Audit Report and offers the following comments:

First, we offer a general comment to ensure a common understanding of how OCRWM reached this point in our oversight interactions with the state and affected units of local government (AULG). In the fiscal year (FY) 1992 Energy and Water Development Appropriation Act, Congress directed that funds for the state and AULG be provided as direct payments instead of grants. This was done to improve the contentious relationship between the state of Nevada and the U.S. Department of Energy (DOE) and to reduce the administrative burden on both DOE and the recipients of the funding. The change to direct payments was accompanied by a new requirement for the recipients to provide an annual certification. OCRWM understood from these changes that its supervision of the recipients' use of these funds was to be limited, and so distanced itself from overseeing the state and AULG oversight programs. Since then, our approach has been criticized as being too removed from our stewardship obligations. Consistent with our understanding of Congressional intent, as expressed in the annual appropriations, and with audit recommendations, we increased our oversight of the process to include the review of program plans, annual certifications, and audits.

It is clear from the findings of this report that our Office needs to develop implementing guidance for Section 116 of the Nuclear Waste Policy Act to aid both the Department and local governments in establishing expectations and identifying appropriate activities. I have asked our Office of Repository Development to immediately begin working with the local governments in developing those guidelines.

Recommendation 1. Recover: (a) funds spent on unallowable activities, (b) interest earned, and (c) unexpended funds.

OCRWM concurs in Recommendation 1(a). However, we believe that it would benefit the DOE and the counties if the final Audit Report contained more details to clarify the findings in the Lobbying and Litigation sections of the report. In addressing this recommendation, we will obtain additional information from the auditors that we will use to discuss the findings with the counties and to assist the Contracting Officer in reaching a final determination regarding the



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Appendix 1 (continued)

amount of unauthorized expenditures. The unauthorized expenditures will be recovered, or that amount will be withheld from future direct payments.

As to Recommendations 1 (b) and 1 (c), we are not in a position to concur at this time. We have asked the Office of General Counsel for a legal opinion on the interest and unexpended funds issues. We will review that opinion and our approach to considering unexpended funds as part of the process for distributing annual direct payments. Based on our review and the resulting policy decisions, we will advise the state and AULG of any changes and will implement these changes as part of the FY 2004 payment process.

Recommendation 2. Distribute future funds to the affected units of government based on expenditures.

OCRWM concurs that we should distribute funds on the basis of the expenditures proposed in the annual program plans. However, our understanding of Congressional intent in appropriating nuclear waste funds for the state and AULG to use for particular purposes was to ensure that they did not have to commit their own monies to these activities. We will evaluate options for improving the disbursement of the payments as part of our considerations in response to Recommendation 1.

Recommendation 3. Monitor county expenditures against approved program plans to assure that funds are being spent on permissible activities.

OCRWM concurs that we should improve our monitoring process and have recently established a more disciplined process. This includes issuing updated guidance for appropriate expenditure of funds, reviewing and approving program plans before funds are issued, requiring certification of the amount expended, and annual audits. Any policy changes we make in response to the other recommendations will be incorporated into this process.

Recommendation 4. Require the annual certifications to include the actual amount of funds expended.

Concur. The FY 2003 certificates, sent to the state and AULG at the time direct payments are issued, already require such information.

Recommendation 5. Resolve findings related to oversight funding identified in independent annual audits.

Concur. We will review independent audit reports and work with the affected state and AULG to resolve audit findings, beginning immediately. Amounts that the Contracting Officer determines have been spent in an unauthorized manner will be recovered or withheld from future payments.

We appreciate the opportunity to review your draft report and hope that these comments will be helpful to you in the preparation of the final report.

ODD:SLR-1103

Appendix 2

OBJECTIVE

Our objective was to determine if local governments used the oversight funds according to the terms of the Nuclear Waste Policy Act and annual appropriations language.

SCOPE

The audit was performed between August 2002 and February 2003 at the OCRWM's Office of Repository Development, in Las Vegas, Nevada; Clark County government offices in Las Vegas, Nevada; Lincoln County government offices in Pioche and Caliente, Nevada; and Nye County government offices in Pahrump, Nevada. The scope was limited to Clark, Lincoln, and Nye Counties' Fiscal Years 2001 and 2002. The counties' fiscal years were from July 1, 2000, to June 30, 2002. These three counties received \$8.5 million of the \$12 million appropriated for affected units of local governments.

METHODOLOGY

To accomplish the audit objective, we:

- Evaluated Federal and Department guidance concerning the use of Nuclear Waste Funds for oversight responsibilities;
- Reviewed county files and documentation supporting Nuclear Waste expenditures;
- Analyzed annual County Program Plans; and,
- Held discussions with cognizant Department and county personnel.

The audit was performed in accordance with generally accepted Government auditing standards for performance audits, and included tests of internal controls and compliance with laws and regulations to the extent necessary to satisfy the objective of the audit. Accordingly, the audit included a review of the local government's use of oversight funding. Because our audit was limited, it would not necessarily have disclosed all internal control deficiencies that may have existed at the time of our audit. As part of our review, we also evaluated the Department's implementation of the Government Performance and Results Act of 1993. We found that OCRWM had no specific or measurable performance measures related to the local governments' use of oversight funds. We conducted a limited assessment of computer-processed data when we traced county expenditures charged against the oversight funds to supporting invoices. We found the data to be sufficiently reliable.

We discussed the results of the audit with officials from OCRWM on April 18, 2003.

PRIOR AUDIT REPORTS

Office of Inspector General

- *Audit of the State of Nevada Yucca Mountain Oversight Funds for Fiscal Year 2001*, (DOE/IG-CR-C-02-01, August 2002). The audit identified the State of Nevada used oversight funds contrary to the Nuclear Waste Policy Act. Specifically, the State of Nevada paid for lobbying and coalition building activities. Additionally, the State of Nevada paid for the salary of a consultant that performed the same duties as a state employee. Finally, legislation directs a specific state agency to use the oversight funds. The named agency did not use the oversight funds. As a result, the report recommended the recovery of \$25,753 in questioned costs; future certifications of the amount of expenditures used each year; and proper use of funds by the agency identified in the legislation.

General Accounting Office

- *Nuclear Waste, DOE Needs to Ensure Nevada's Conformance with Grant Requirements* (GAO/RCED-90-173, July 1990). The GAO found that the State of Nevada spent oversight funds for activities not authorized according to legislation. Specifically, Nevada spent oversight funds on lobbying and litigation activities. The report cites the Department's permissive administrative approach as the cause of Nevada's improper use of \$1 million in oversight funds.
- *Nuclear Waste, Nevada's Use of Nuclear Waste Grant Funds* (GAO/RCED-96-72, March 1996). The GAO identified that the state used oversight funds for activities outside the scope of the authorized legislation and for activities specifically prohibited. For example, the state paid for national outreach activities to further the state's opposition against the Yucca Mountain Project. The GAO further identified that the Department had not recovered previously identified questioned costs or ensured that internal control weaknesses were corrected, prior to approving program plans and releasing additional funding.

Independent Audits under the Single Audit Act

- *Nye County, Nevada – Financial Statements with Accompanying Information Pertaining to Federal Awards for Fiscal Year Ended June 30, 2001*. The report found that Nye County was using oversight funding to implement and administer an economic development grant.

Appendix 4

OVERSIGHT FUNDING BY COUNTY

	Clark	Lincoln	Nye	Total
FY 2001 Beginning Balance of Interest Earned and Unexpended Funds	\$3,224,776	\$ 348,265	\$ 714,903	\$4,287,944
Funds Received	3,120,000	1,398,000	4,020,000	\$8,538,000
Interest Earned FY 2001 and FY 2002	<u>624,634</u>	<u>34,763</u>	<u>141,700</u>	<u>\$801,097</u>
Total	\$6,969,410	\$1,781,028	\$4,876,603	\$13,627,041
Less Expenditures	<u>(2,359,625)</u>	<u>(1,411,218)</u>	<u>(3,378,522)</u>	<u>(7,149,365)</u>
Remaining Balance of Interest Earned and Unexpended Funds	\$4,609,785	\$369,810	\$1,498,081	\$6,477,676
Amount Questioned	\$ 132,296	\$1,132,149	\$2,080,715	\$3,345,160

Appendix 5

CLARK COUNTY QUESTIONED COSTS

	Fiscal Years	
	2001	2002
Lobbying Activities:		
Meeting with public interest groups and legislative representatives in Washington, D.C.		\$40,873
Shipping charges to national news media		65
Subtotal		\$40,938
Litigation Activities:		
City of Las Vegas used funds for litigation expenses, coalition building with other cities along transportation routes (costs not separated by category because the methodology for providing the City with funding does not allow for such separation)	\$17,000	\$40,000
Law firm hired to research possible litigation against the Department of Energy	10,000	
Shipping charges to law firm		14
Subtotal	\$27,000	\$40,014
Coalition Building/Multi-Effort Activities:		
Communications consultant planned bowling night, outdoor concert, citizen award for collecting petitions against Yucca Mountain Project, informing residents of Clark County's opposition to Yucca Mountain Project		\$16,884
Subtotal		\$16,884
Additional Activities:		
Travel charges unrelated to oversight activities		\$1,978
No allocation of furniture to Administrative Support Team		1,906
Non-Nuclear Waste Division employees received office supplies		1,899
Attend National Association of Counties Conference		1,318
Non-Nuclear Waste Division employee shipping charges	\$24	90
Attend Energy Communities Alliance Meetings	235	
Unrelated training courses		10
Subtotal	\$259	\$7,201
Total	\$27,259	\$105,037

Appendix 6

LINCOLN COUNTY QUESTIONED COSTS

	Fiscal Years	
	2001	2002
Lobbying/Litigation Activities:		
Consultant "A" activities with public interest groups: researched lawsuits and participated in economic development activities beyond assessing economic impacts	\$301,297	\$261,922
Consultant "B" activities with public interest groups: researched lawsuits and participated in economic development activities beyond assessing economic impacts	167,547	134,406
Subtotal	\$468,844	\$396,328
Additional Activities:		
Consultant developed Land Act—Planned Unit Development		\$82,496
Consultant worked for other county departments; county-wide website	\$78,665	29,947
Computers, scanners and digital cameras other county departments used	4,400	28,006
Transfer funds to Regional Development Authority		15,000
White Pine County Costs	1,500	5,226
Consultant personal costs—phone calls/day planners	3,082	4,370
Attend Energy Communities Alliance meetings	3,160	3,052
Oral Histories program	1,389	1,450
Development and maintenance of county-wide website		811
Consultant's wages for unrelated activities		587
Purchase Federal Biz Opportunity subscription		299
Travel to Energy Museums/Prairie Island Power Plant/Waste Isolation Plant and national transportation conference	2,846	249
Unsupported costs/duplicate payments	229	213
Subtotal	\$95,271	\$171,706
Total	\$564,115	\$568,034

Appendix 7

NYE COUNTY QUESTIONED COSTS

	Fiscal Years	
	2001	2002
Out-of-State Coalition Building/Multi-Effort Activities:		
Meet with Tooele, Utah, officials to exchange specifics on public safety/public exposure, transportation, and to learn how Tooele officials are dealing with the state's opposition on the repository project	\$650	
Subtotal	\$650	
Additional Activities:		
Technical assistance including lobbying and activities unrelated to oversight activities	\$547,175	\$664,915
Employees' salaries working on science and EDA grants	278,878	454,317
Overhead costs related to science and EDA grants	46,072	49,635
Unrelated Travel Charges (Energy Community Alliance, EDA, nuclear reactors)	8,307	15,851
Energy Communities Alliance (ECA) membership, registration, attendance, and peer exchange handouts, and attend Resources for the Future meeting	5,179	4,423
Subscription to Land Letter, News Media Yellow Book, Public Land News, and Congressional Directory	585	1,956
Advertise outside of Nevada for economic development		995
Training for employees and contractors who work on other grants, and purchase of Bureau of Land Management Regulations' Manual	628	150
Geological Society of America's membership fee and periodicals	230	180
Shipping charges and duplicating cost for unrelated activities	332	123
Telephone charges unrelated to oversight activities	114	20
Subtotal	\$887,500	\$1,192,565
Total	\$888,150	\$1,192,565

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