



CliftonLarsonAllen LLP
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GAO Audit of the Fiscal Year 2013
U.S. Government's Consolidated Financial Statements
End-of-Audit Confirmation and Independence Letter

To: Gary Engel and Suzanne Murphy

GAO

From: William Oliver

Date: 12/16/13

Audit of the Fiscal Year 2013 Financial Statements of Nuclear Regulatory Commission (NRC)

We confirm to you the following in connection with the audit of the fiscal year 2013 CFS:

- We are aware that you will rely upon the audit work conducted on the NRC general-purpose and closing package financial statements in connection with the CFS audit.
- We conducted our audits in accordance with U.S. Generally Accepted Government Auditing Standards (GAGAS).
- During our audits and through the date of this letter, our audit organization was free from external impairments relating to NRC and is organizationally independent of NRC, and the auditors performing work on this audit were free from personal and external impairments to independence under the requirements of GAGAS.
- All personnel assigned to this engagement were in compliance with the GAGAS continuing professional education requirements.
- We have provided you full access to our audit documentation related to the audits of the NRC general-purpose and closing package financial statements and will continue to do so for the duration of your audit.
- We have provided you copies of all documentation you requested related to the audits of the NRC general-purpose and closing package financial statements.
- We have communicated to you all matters that are significant to the general-purpose and closing package financial statements by completing the "Significant Component Communication: Audit Status Report."
- We confirm that we will maintain, for at least five years, the audit documentation for the work performed to support our audits of the NRC general-purpose and closing package financial statements.

- No transactions or other matters regarding the NRC general-purpose and closing package financial statements have come to our attention that we believe will require adjustment to or disclosure in NRC's financial statements.
- No limitation has been placed on the scope of our audits of the NRC general-purpose and closing package financial statements that, to our knowledge, is related to the CFS being audited by you that has limited our ability to provide you with the information requested in your inquiry or review.

Audit is Performed by the IPA



Signature

Name: William Oliver, CPA, CGFM

Title: Audit Principal, CliftonLarsonAllen LLP

I have read this end-of-audit confirmation and independence letter and I have no knowledge of information that contradicts the IPA's confirmation. In addition, at the date of this end-of-audit confirmation and independence letter, I am not aware of any other matters that could affect the audit of the consolidated financial statements of the U.S. Government.



Signature

Name: Stephen D. Dingbaum

Title: Assistant Inspector General for Audits