



CliftonLarsonAllen LLP

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CliftonLarsonAllen

Mr. Gary Engel
Ms Suzanne Murphy
U.S. Government Accountability Office
441 G Street NW
Washington DC 20548

Mr. Engel/Ms. Murphy:

As the independent auditors for the U. S. Nuclear Regulatory Commission, CliftonLarsonAllen LLP is pleased to confirm the following information as required in connection with your audit of the consolidated financial statements of the United States Government.

I. Confirmation of the ability to comply with the matters in this communication letter and cooperate with the GAO Group Engagement Team

We acknowledge that we have received and read the Audit Communication Letter provided by you in connection with the audit of the fiscal year 2014 U.S. Government's consolidated financial statements (CFS). In addition, we confirm to you the following in connection with the CFS audit:

- We understand the work described in the Audit Communication Letter to be performed by us. We also understand that the significant component entity financial information will be included in the CFS on which you will report and that you intend to use the results of our work performed on the U. S. Nuclear Regulatory Commission's general-purpose and closing package financial statements for purposes of the audit of the CFS.
- We agree to cooperate with you in connection with your audit of the CFS, including enabling the involvement you consider appropriate in our audit work, and providing you access throughout GAO's CFS audit to audit documentation prepared in connection with the audit of the U. S. Nuclear Regulatory Commission's general-purpose and closing package financial statements.
- There are no requirements of confidentiality or local laws and regulations that prohibit or restrict your involvement in our audit or our communications to you or your access to our audit documentation. However, access to certain audit documentation may require appropriate security clearances.
- We believe that we will be able to comply with the matters set forth in the Audit Communication Letter that are relevant to our audit work on the U. S. Nuclear Regulatory Commission's general-purpose and closing package financial statements, including meeting all relevant reporting deadlines and complying with the relevant professional standards set forth in the Audit Communication Letter.

II. Ethical Requirements, including Independence Requirements

We also acknowledge that:

- with respect to our audit of the U. S. Nuclear Regulatory Commission's general-purpose and closing package financial statements, we confirm that we understand and will comply with GAGAS ethical requirements, including independence requirements, described in the Audit Communication Letter.
- we have notified all individual engagement team members that they are required to be independent with respect to the audit of the U. S. Nuclear Regulatory Commission's general-purpose and closing package financial statements.
- as of the date of this confirmation and with respect to the audit of the U. S. Nuclear Regulatory Commission's general-purpose and closing package financial statements:
 - we have been independent auditors within the meaning of the independence rules promulgated by independence requirements for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
 - we are not aware of any circumstances that may have or may have appeared to have threatened our independence, and
 - we will continue to take steps and monitor our services to determine our continued compliance for the duration of our professional relationship with the auditee.

III. Professional Competence

In connection with the work that we will perform on the audit of the U. S. Nuclear Regulatory Commission's general-purpose financial statements and the additional procedures that we agree we will perform on the U. S. Nuclear Regulatory Commission's closing package financial statements, we confirm that we have obtained an understanding of the professional competencies described in the Audit Communication Letter that are necessary to perform this engagement and have complied with such. The U. S. Nuclear Regulatory Commission's component engagement Partner and Senior Manager with primary responsibility for the work to be performed and the component engagement quality control reviewer possess the necessary professional competence to perform this engagement.

We confirm that the U. S. Nuclear Regulatory Commission's component engagement Partner and Senior Manager have evaluated and are satisfied with the professional qualifications of the engagement team, including the professional staff and any other auditors and specialists assigned to the engagement.

We also confirm that all the members of our engagement team meet the training requirements and the continuing professional education requirements prescribed in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

The key contacts for the significant component entity audit team are as follows:

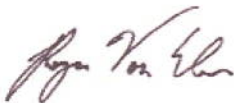
Name	Title	Phone	Email
Roger Von Elm CPA CGFM	Lead principal	571-227-9661	Roger.vonelm@claconnect.com
Bill Oliver CPA CGFM	Concurring principal	301-902-8563	Bill.oliver@claconnect.com
Christy Beck, CPA CGFM CISA CFE CGMA	Senior manager	571-227-9682	Christy.beck@claconnect.com

IV. Confirmation of Documentation Requirements

We understand that all audit documentation supporting our audit of the U. S. Nuclear Regulatory Commission's general-purpose and closing package financial statements must be prepared and retained in accordance with the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We agree to cooperate with the GAO Group Engagement Team, as requested, and provide them access to our audit documentation. We also agree to provide the GAO Group Engagement Team all the deliverables and audit documentation indicated in the Audit Communication Letter or requested by them. Finally, we will retain the audit documentation for a period of at least five years from the report release date.

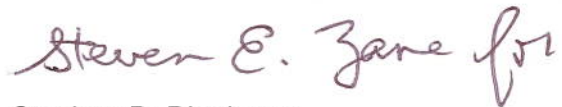
V. Overall confirmation

We will inform you, as soon as practicable, of any changes in the representations made above and any changes in our materiality when performing our work on the financial audit of the U. S. Nuclear Regulatory Commission's general-purpose and closing package financial statements. We also will inform you, as soon as practicable, if we later determine that we cannot comply with other aspects of the audit requirements or become aware of other significant information identified during our audit of the fiscal year 2014 U. S. Nuclear Regulatory Commission's general-purpose and closing package financial statements that we believe should be brought to your attention.



Roger Von Elm CPA CGFM
Principal

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

A handwritten signature in dark ink that reads "Steven E. Zane for". The signature is written in a cursive, flowing style.

Stephen D. Dingbaum
Assistant Inspector General for Audit
U.S. Nuclear Regulatory Commission