Below are summaries of OIG issued reports (audits, evaluations, special projects and investigations), except for those with particularly sensitive information such as pre-award audits. In addition, the summaries include a link to the report itself where we determined public release of the report was appropriate. Information which generally would be withheld under the Freedom of Information Act has been redacted from those reports before making them available. Reports are listed in the fiscal year issued, in order of issuance, most recent first.

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As part of our annual audit plan, we performed an audit of costs billed to the Tennessee Valley Authority (TVA) by Bechtel Power Corporation (Bechtel) for providing engineering, procurement, construction, and related services in support of the completion of TVA's Watts Bar Nuclear Plant Unit 2 under Contract No. 65419. Our audit included about $502 million in craft labor costs billed to TVA from January 1, 2010, to June 30, 2015. Our audit objective was to determine if Bechtel billed TVA in accordance with the contract terms and conditions.

In summary, we determined Bechtel overbilled TVA $6,828,935. Specifically, Bechtel overbilled:

- $3,826,970 in ineligible craft labor and related costs, which included (1) $3,584,707 for ineligible overtime and double time costs billed, (2) $195,850 for ineligible personnel history questionnaire incentive payments, and (3) $46,413 for ineligible and/or unsupported meal allowances.
- $2,932,151 for ineligible and excessive craft labor costs for material handling.
- $60,808 in overbilled craft labor due to using an incorrect rate for the craft labor Helmets to Hardhats contribution.
- $9,006 in other unsupported and ineligible craft labor costs.

(Summary Only)

November 14, 2017 - Monitoring of Ernst & Young LLP's Audits of the Tennessee Valley Authority Fiscal Year 2017 Financial Statements - 2017-15507

November 8, 2017 - TVA Nuclear Corrective Action Program - Watts Bar - 2017-15461

November 8, 2017 - Agreed-Upon Procedures For TVA Fiscal Year 2017 Performance Measures -