

INTEGRATED MANAGEMENT AND OPERATING CONTRACTOR PLANNING FORM
FISCAL YEAR 2017 (Revised)

COGNIZANT OIG REGIONAL OFFICE: Eastern Regional Audit Office; Oak Ridge, TN

NAME AND ADDRESS OF CONTRACTOR: Jefferson Science Associates, LLC

Thomas Jefferson National Accelerator Facility

12000 Jefferson Ave., Newport News, VA 23606

CONTRACT NUMBER: DE-AC05-06OR23177

<u>Audit Title</u>	<u>Location</u>	<u>Start^A</u>	<u>Complete^A</u>	<u>Staff Days^B</u>	<u>Total Days</u>
Audits:					
1. Allowable Cost - Transaction Testing: FY 2016	TJNAF	12/2016	03/2017	60	
2. Laboratory Directed Research and Development (LDRD) ^C	TJNAF	07/2017	09/2017	10	
3. Accountability and Recording of Personal Property	TJNAF	07/2017	09/2017	45	
4. CAS 405 Accounting for Unallowable Cost ^C	TJNAF	10/2016	09/2017	10	
Subtotal Audit Days					125
Other:					
Financial Management Assurance ^C	TJNAF	04/2017	06/2017	27	
Subcontract Audit(s) ^C	TJNAF	01/2017	09/2017	05	
Follow-Up of Open Actions	TJNAF	10/2016	09/2017	05	
Management/Special Requests	TJNAF	10/2016	09/2017	05	
Quality Assurance Assessment	TJNAF	07/2017	09/2017	10	
Subtotal Other					52
Administrative:					
Management & Administration		10/2016	09/2017	40	
Administrative Support		10/2016	09/2017	15	
Leave and Holidays		10/2016	09/2017	28	
Formal Training		10/2016	09/2017	15	
Subtotal Administrative					98
TOTAL					<u>275</u>

- A: Estimates. Actual start and completion dates may vary as a function of audit priorities and management operations schedules.
- B: The total JSA Internal Audit staff days planned for FY 2017 should equal 260 days times the number of full-time equivalent positions on staff.
- C: These audits/reviews will be co-sourced with outsourced services estimated at .75 FTEs.

JEFFERSON LAB FY 2017 AUDIT PLAN (Revised)
AUDIT SCOPE OUTLINE

- 1. Allowable Costs - Transaction Testing: FY 2016** (Annual Requirement). Assess, on a test basis, costs claimed and cost control systems consistent with applicable contract covenants, as well as, Jefferson Lab and JSA Policy.
- 2. Laboratory Directed Research and Development (LDRD) Implementation.** Assess the extent to which JSA LDRD practices are in conformance with requirements in the Department of Energy (DOE) Order 413.2C, LDRD.
- 3. Accountability and Recording of Personal Property.** Assess whether JSA is accounting for and recording personal property in accordance with DOE Property Management Regulations, and TJNAF Property Management Policy and Procedures.
- 4. Cost Accounting Standard (CAS) 405 Accounting for Unallowable Costs.** To assess JSA's compliance with CAS 405 requirements.

NOTE: Internal Audit Plans and Scope are subject to change in order to efficiently respond to special Management requests and emerging business risk/opportunities.