

INTEGRATED MANAGEMENT AND OPERATING CONTRACTOR PLANNING FORM
FISCAL YEAR 2023

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 ^C :					
1. Incurred Cost - Transaction Testing	TJNAF	11/2022	04/2023	70	
2. Subcontracts	TJNAF	06/2023	09/2023	40	
3. Cost Accounting Standard (CAS) 401	TJNAF	07/2023	09/2023	10	
4. Cost Accounting Standard (CAS) 402	TJNAF	07/2023	09/2023	10	
Subtotal Audit Days					130
Other:					
FMFIA (A-123) Internal Control Evaluation ^C	TJNAF	04/2023	06/2023	30	
Follow-Up of Open Actions	TJNAF	10/2022	09/2023	05	
Management/Special Requests	TJNAF	10/2022	09/2023	15	
Quality Assurance Self-Assessment	TJNAF	07/2023	09/2023	10	
Annual Report of Internal Audit Activities	TJNAF	01/2023	01/2023	05	
Subtotal Other					65
Administrative:					
Management & Administration		10/2022	09/2023	30	
Leave and Holidays		10/2022	09/2023	25	
Formal Training		10/2022	09/2023	10	
Subtotal Administrative					65
TOTAL					<u>260</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 2023 should equal 260 days times the number of full-time equivalent positions on staff.

C: We will co-source some of these audits/assessments with outsourced services.

JEFFERSON SCIENCE ASSOCIATES, LLC
FY 2023 AUDIT PLAN
AUDIT SCOPE OUTLINE

- 1. Incurred Costs - Transaction Testing.** Assess, on a test basis, whether selective costs included in the incurred cost submission are allowable, and consistent with applicable contract covenants, as well as JSA Policy.
- 2. Subcontracts.** Assess whether interim subcontract costs are allowable, comply with subcontract terms and conditions, and are consistent with applicable contract covenants, as well as JSA Policy. In addition, for subcontract costs reviewed, validate that the subcontract purchase order line is properly classified by contract type, and whether the monthly Technical Representative reports are submitted, if warranted.
- 3. Cost Accounting Standard (CAS) 401** – To assess whether JSA consistently estimates, accumulates, and reports costs in compliance with the requirements of CAS 401.
- 4. Cost Accounting Standard (CAS) 402.** To assess whether JSA consistently allocates costs incurred for the same purpose in compliance with the requirements of CAS 402.

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